

Apportionment of amounts. FA92 s74 638.—Where for the purposes of this Part any sum is to be apportioned and at the time of the apportionment it appears that it is material as respects the liability to tax (for whatever period) of 2 or more companies, any question which arises as to the manner in which the sum is to be apportioned shall be determined for the purposes of the tax of all those companies by the Appeal Commissioners who shall determine the question in the like manner as if it were an appeal against an assessment, and the provisions of the Income Tax Acts relating to the rehearing of an appeal and to the statement of a case for the opinion of the High Court on a point of law shall apply accordingly with any necessary modifications, and all those companies shall be entitled to appear and be heard by the Appeal Commissioners or to make representations to them in writing.