

Regulations with respect to appeals. CGTA75 s51(1) and Sch4 par9 946.—(1) The Revenue Commissioners may make regulations—

(a) for the conduct of appeals against assessments and decisions on claims under the Capital Gains Tax Acts;

(b) entitling persons, in addition to those who would be so entitled apart from the regulations, to appear on such appeals;

(c) regulating the time within which such appeals or claims may be brought or made;

(d) where the market value of an asset on a particular date or an apportionment or any other matter may affect the liability to capital gains tax of 2 or more persons, enabling any such person to have the matter determined by the tribunal having jurisdiction to determine that matter if arising on an appeal against an assessment, and prescribing a procedure by which the matter is not determined differently on different occasions;

(e) authorising an inspector or other officer of the Revenue Commissioners, notwithstanding the obligation as to secrecy imposed by the Income Tax Acts or any other Act, to disclose—

(i) to a person entitled to appear on such an appeal, the market value of an asset as determined by an assessment or decision on a claim, or

(ii) to a person whose liability to tax may be affected by the determination of the market value of an asset on a particular date or an apportionment or any other matter, any decision on the matter made by an inspector or other officer of the Revenue Commissioners.

(2) Regulations under this section may contain such supplemental and incidental provisions as appear to the Revenue Commissioners to be necessary.

(3) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.