

Appeals against estimates under section 989 or 990. FA68 s10 992.—The provisions of the Income Tax Acts relating to appeals shall apply with any necessary modifications to claims and appeals under sections 989 (3) and 990(2) as if those claims or appeals were appeals against assessments to income tax but, in relation to claims under section 989 (3), only in so far as those provisions apply to appeals to the Appeal Commissioners.