

CHAPTER 2 Appeals against capital gains tax assessments

Appeals against assessments. CGTA75 s51(1) and Sch4 par8; CGT(A) A78 s17 and Sch2; FA83 s55 945.—(1) A person aggrieved by any assessment under the Capital Gains Tax Acts made on the person by the inspector or other officer mentioned in section 931 (1) shall be entitled to appeal to the Appeal Commissioners on giving, within 30 days after the date of the notice of assessment, notice in writing to the inspector or other officer, and in default of notice of appeal by a person to whom notice of assessment has been given the assessment made on such person shall be final and conclusive.

(2) The provisions of the Income Tax Acts relating to—

- (a) the appointment of times and places for the hearing of appeals,
- (b) the giving of notice to each person who has given notice of appeal of the time and place appointed for the hearing of that person's appeal,
- (c) the determination of an appeal by agreement between the appellant or the appellant's agent and an inspector of taxes or other officer mentioned in section 931 (1),
- (d) the determination of an appeal by the appellant giving notice of the appellant's intention not to proceed with the appeal,
- (e) the hearing, determination or dismissal of an appeal by the Appeal Commissioners, including the hearing, determination or dismissal of an appeal by one Appeal Commissioner,
- (f) the assessment having the same force and effect as if it were an assessment in respect of which no notice of appeal had been given where the person who has given notice of appeal does not attend before the Appeal Commissioners at the time and place appointed,
- (g) the extension of the time for giving notice of appeal and the readmission of appeals by the Appeal Commissioners and the provisions which apply where action by means of court proceedings has been taken,
- (h) the rehearing of an appeal by a judge of the Circuit Court and the statement of a case for the opinion of the High Court on a point of law,
- (i) the payment of tax in accordance with the determination of the Appeal Commissioners notwithstanding that an appeal is required to be reheard by a judge of the Circuit Court or that a case for the opinion of the High Court on a point of law has been required to be stated or is pending, and
- (j) the procedures for appeal,

shall, with any necessary modifications, apply to an appeal under any provision of the Capital Gains Tax Acts providing for an appeal to the Appeal Commissioners as if the appeal were an appeal against an

assessment to income tax.