

Appeals against determinations of certain claims, etc. ITA67 s432(1) (part only) and (2) to (4); F(MP) A68 s3(2) and Sch Ptl; CGTA75 s51(1) and Sch4 par2; CTA76 s146(1) and s164 and Sch3 Ptl; FA83 s37 949.—(1) Any person aggrieved by any determination by the Revenue Commissioners, or such officer of the Revenue Commissioners (including an inspector) as they may have authorised in that behalf, on any claim, matter or question referred to in section 864 may, subject to section 957 and on giving notice in writing to the Revenue Commissioners or the officer within 30 days after notification to the person aggrieved of the determination, appeal to the Appeal Commissioners.

(2) The Appeal Commissioners shall hear and determine an appeal to them under subsection (1) as if it were an appeal against an assessment to income tax and the provisions of section 933 with respect to such appeals, together with the provisions of the 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.

(3) Where—

(a) a right of appeal to the Appeal Commissioners is given by any provision of the Tax Acts or the Capital Gains Tax Acts other than section 1037, and

(b) such provision, while applying the provisions of the Tax Acts relating to appeals against assessments, does not apply the provisions of those Acts relating to the rehearing of appeals,

such provision shall be deemed to apply those provisions relating to the rehearing of appeals.

(4) In a case in which—

(a) a notice of appeal is not given within the time limited by subsection (1), or

(b) a person who has given notice of appeal does not attend before the Appeal Commissioners at the time and place appointed for the hearing of the person's appeal,

subsections (5) and (7) to (9) of section 933 shall apply with any necessary modifications.