

Procedure on appeals. ITA67 s421; FA68 s16; CTA76 s146(1); FA80 s54(2); FA83 s9(a) (ii) and s37; FA90 s28; FA95 s173(1) (b) 934.—(1) The inspector or such other officer as the Revenue Commissioners shall authorise in that behalf (in this section referred to as “other officer”) may attend every hearing of an appeal, and shall be entitled—

(a) to be present during all the hearing and at the determination of the appeal,

(b) to produce any lawful evidence in support of the assessment, and

(c) to give reasons in support of the assessment.

(2) (a) On any appeal, the Appeal Commissioners shall permit any barrister or solicitor to plead before them on behalf of the appellant or the inspector or other officer either orally or in writing and shall hear—

(i) any accountant, being any person who has been admitted a member of an incorporated society of accountants, or

(ii) any person who has been admitted a member of the body incorporated under the Companies Act, 1963 , on the 31st day of December, 1975, as “The Institute of Taxation in Ireland”.

(b) Notwithstanding paragraph (a), the Appeal Commissioners may permit any other person representing the appellant to plead before them where they are satisfied that such permission should be given.

(3) Where on an appeal it appears to the Appeal Commissioners by whom the appeal is heard, or to a majority of such Appeal Commissioners, by examination of the appellant on oath or affirmation or by other lawful evidence that the appellant is overcharged by any assessment, the Appeal Commissioners shall abate or reduce the assessment accordingly, but otherwise the Appeal Commissioners shall determine the appeal by ordering that the assessment shall stand.

(4) Where on any appeal it appears to the Appeal Commissioners that the person assessed ought to be charged in an amount exceeding the amount contained in the assessment, they shall charge that person with the excess.

(5) Unless the circumstances of the case otherwise require, where on an appeal against an assessment which assesses an amount which is chargeable to income tax or corporation tax it appears to the Appeal Commissioners—

(a) that the appellant is overcharged by the assessment, they may in determining the appeal reduce only the amount which is chargeable to income tax or corporation tax,

(b) that the appellant is correctly charged by the assessment, they may in determining the appeal order that the amount which is chargeable to income tax or corporation tax shall stand, and

(c) that the appellant ought to be charged in an amount exceeding the amount contained in the assessment, they may charge the excess by increasing only the amount which is chargeable to income tax or corporation tax.

(6) Where an appeal is determined by the Appeal Commissioners, the inspector or other officer shall give effect to the Appeal Commissioners' determination and thereupon, if the determination is that the assessment is to stand or is to be amended, the assessment or the amended assessment, as the case may be, shall have the same force and effect as if it were an assessment in respect of which no notice of appeal had been given.

(7) Every determination of an appeal by the Appeal Commissioners shall be recorded by them in the prescribed form at the time the determination is made and the Appeal Commissioners shall within 10 days after the determination transmit that form to the inspector or other officer.