

Communication of decision of Appeal Commissioners. ITA67 s431; F(MP) A68 s3(2) and Sch Ptl; CTA 76 s146(1); FA83 s37 944.—(1) Where the Appeal Commissioners have entertained an appeal against an assessment for any year of assessment or any accounting period and, after hearing argument on the appeal, have postponed giving their determination either for the purpose of considering the argument or for the purpose of affording to the appellant an opportunity of submitting in writing further evidence or argument, the Appeal Commissioners may, unless they consider a further hearing to be necessary, cause their determination to be sent by post to the parties to the appeal.

(2) Where the determination of an appeal by the Appeal Commissioners is sent to the parties by post under this section, a declaration of dissatisfaction under section 941 (1) or a notice requiring a rehearing under section 942 (1) may be made or given in writing within 12 days after the day on which the determination is so sent to the person making the declaration or giving the notice.