

Appeals in certain cases. FA1973 s74 121.—A person who is dissatisfied with a decision of the Commissioners under this Part on the amount of the actual value of any assets referred to in section 118 may—

(a) in the case of land, appeal against the decision in the manner prescribed by section 33 of the Finance (1909-10) Act, 1910 , and so much of Part I of that Act as relates to appeals shall, with any necessary modifications, apply to an appeal under this section as if the appeal were an appeal under that section,

(b) in the case of assets other than land, appeal against the decision to the Appeal Commissioners of the Taxes Consolidation Act, 1997 ) and the provisions of Chapter 1 of Part 40 (Appeals) of the Taxes Consolidation Act, 1997 , shall, with any necessary modifications, apply as they apply for the purpose of income tax.