

Making of claims, etc. ITA67 s432(1) (part of); CGTA75 s51(1) and Sch4 par2; CTA76 s4 and s146(1); FA84 s6(a) 864.—(1) Notwithstanding any other provision of the Tax Acts or the Capital Gains Tax Acts—

(a) all claims of exemption or for any allowance or deduction under those Acts,

(b) all claims for repayment of income tax, corporation tax or capital gains tax under those Acts, and

(c) (i) all claims to relief under those Acts where the relief is measured in the provision under which it is given, and

(ii) all matters and questions relating to any relief so measured,

in relation to which a right of appeal from a decision is, otherwise than by section 949, not specifically provided,

shall be stated in such manner and form as the Revenue Commissioners may prescribe, and shall be made to and determined by the Revenue Commissioners or such officer of the Revenue Commissioners (including an inspector) as they may authorise in that behalf.

(2) Effect shall be given—

(a) to section 21 (2) and to that section as modified by sections 24(2) and 25(3), and

(b) in so far as the exemptions from income tax conferred by the Corporation Tax Acts call for repayment of tax, to those exemptions,

by means of a claim.