

Appeals to Circuit Court. ITA67 s416(10) and s429; F(MP) A68 s3(1), s3(2) and Sch Ptl; FA71 s19(1); FA74 s69; CTA76 s146(1); FA83 s9(a) (iv) and (b) (i) and s37; FA95 s173(1) (d); FA97 s146(1) and Sch9 Ptl par1(27) 942.—(1) Any person aggrieved by the determination of the Appeal Commissioners in any appeal against an assessment made on that person may, on giving notice in writing to the inspector or such other officer as the Revenue Commissioners shall authorise in that behalf (in this section referred to as “other officer”) within 10 days after such determination, require that the appeal shall be reheard by the judge of the Circuit Court (in this section referred to as “the judge”) in whose circuit is situate, in the case of—

- (a) a person who is not resident in the State,
- (b) the estate of a deceased person,
- (c) an incapacitated person, or
- (d) a trust,

the place where the assessment was made and, in any other case, the place to which the notice of assessment was addressed, and the Appeal Commissioners shall transmit to the judge any statement or schedule in their possession which was delivered to them for the purposes of the appeal.

(2) At or before the time of the rehearing of the appeal by the judge, the inspector or other officer shall transmit to the judge the prescribed form in which the Appeal Commissioners' determination of the appeal is recorded.

(3) The judge shall with all convenient speed rehear and determine the appeal, and shall have and exercise the same powers and authorities in relation to the assessment appealed against, the determination, and all consequent matters, as the Appeal Commissioners might have and exercise, and the judge's determination shall, subject to section 943, be final and conclusive.

(4) Section 934 (2) shall, with any necessary modifications, apply in relation to a rehearing of an appeal by a judge of the Circuit Court as it applies in relation to the hearing of an appeal by the Appeal Commissioners.

(5) The judge shall make a declaration in the form of the declaration required to be made by an Appeal Commissioner as set out in Part 1 of Schedule 27.

(6) (a) Notwithstanding that a person has under subsection (1) required an appeal to the Appeal Commissioners against the assessment to be reheard by a judge of the Circuit Court, income tax or, as the case may be, corporation tax shall be paid in accordance with the determination of the Appeal Commissioners.

(b) Notwithstanding paragraph (a), where the amount of tax is altered by the determination of the judge or by giving effect to an agreement under subsection (8), then, if too much tax has been paid, the amount or amounts overpaid shall be repaid and (except where the interest amounts to less than £10) in so far as the

amount to be repaid represents tax paid in accordance with this subsection it shall be repaid with interest at the rate of 0.6 per cent, or such other rate (if any) prescribed by the Minister for Finance by regulations, for each month or part of a month from the date or dates of payment of the amount or amounts giving rise to the overpayment to the date on which the repayment is made.

(7) Income tax shall not be deductible on payment of interest referred to in subsection (6) (b) and such interest shall not be reckoned in computing income for the purposes of the Tax Acts.

(8) Where following an application for the rehearing of an appeal by a judge of the Circuit Court in accordance with subsection (1) there is an agreement within the meaning of paragraphs (b), (c) and (e) of section 933 (3) between the inspector or other officer and the appellant in relation to the assessment, the inspector shall give effect to the agreement and, if the agreement 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.

(9) Every rehearing of an appeal by the Circuit Court under this section shall be held in camera.

(10) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.