

Error or mistake. ITA67 s191(1) to (5); F(MP) A68 s3(2) and Sch Ptl; FA74 s86 and Sch2 Ptl; CTA76 s143(12) (a); FA95 s15(a) and (b) 930.—(1) Where any person who has paid tax charged under an assessment to—

(a) income tax made for any year of assessment, or

(b) corporation tax made for any accounting period,

alleges that the assessment was excessive by reason of some error or mistake in the return or statement made by that person for the purposes of the assessment, that person may, at any time not later than 6 years after the end of the year of assessment or the accounting period, as the case may be, within which the assessment was made, make an application in writing to the Revenue Commissioners for relief.

(2) On receiving any such application, the Revenue Commissioners shall inquire into the matter and shall, subject to this section, give by means of repayment such relief in respect of the error or mistake as is just and reasonable; but no relief shall be given under this section in respect of an error or mistake as to the basis on which the liability of the applicant ought to have been computed where the return or statement was in fact made on the basis of, or in accordance with, the practice generally prevailing at the time when the return or statement was made.

(3) In determining any application under this section, the Revenue Commissioners shall have regard to all the relevant circumstances of the case and in particular shall consider whether the granting of relief would result in the exclusion from the charge to income tax or corporation tax, as the case may be, of any part of the profits or income of the applicant, and for this purpose the Revenue Commissioners may take into consideration the liability of the applicant and assessments made on the applicant in respect of other years of assessment or accounting periods, as the case may be.

(4) Any person aggrieved by the determination of the Revenue Commissioners on an application made by that person under this section may, on giving notice in writing to the Revenue Commissioners within 21 days after the notification to that person of their determination, appeal to the Appeal Commissioners.

(5) The Appeal Commissioners shall thereupon hear and determine the appeal in accordance with the principles to be followed by the Revenue Commissioners in determining applications under this section and, subject to those principles, in the like manner as in the case of an appeal to them against an assessment to income tax, and the provisions of the Income Tax Acts relating to such an appeal (including the provisions relating to the rehearing of an appeal and to the statement of a case for the opinion of the High Court on a point of law) shall apply accordingly with any necessary modifications; but neither the appellant nor the Revenue Commissioners shall be entitled to require a case to be stated for the opinion of the High Court otherwise than on a point of law arising in connection with the computation of profits or income.