Extension of section 941. ITA67 s430; F(MP) A68 s3(2) and Sch PtI; CTA76 s146(1); FA83 s9(a)(v) and s37 943.—(1) Section 941 shall, subject to this section, apply to a determination given by a judge pursuant to section 942 in the like manner as it applies to a determination by the Appeal Commissioners, and any case stated by a judge pursuant to section 941 shall set out the facts, the determination of the Appeal Commissioners and the determination of the judge.

- (2) The notice in writing required under section 941 (2) to be addressed to the Clerk to the Appeal Commissioners shall, in every case in which a judge is under the authority of this section required by any person to state and sign a case for the opinion of the High Court on the determination, be addressed by such person to the county registrar.
- (3) The fee required under section 941 (3) to be paid to the Clerk to the Appeal Commissioners shall in any case referred to in subsection (2) be paid to the county registrar.