

Appeals. FA94 s156 824.—(1) An individual aggrieved by a decision of an authorised officer on any question arising under the provisions of this Chapter which require an individual to satisfy an authorised officer on such a question may, by notice in writing to that effect given to the authorised officer within 2 months from the date on which notice of the decision is given to the individual, make an application to have the question heard and determined by the Appeal Commissioners.

(2) Where an application is made under subsection (1), the Appeal Commissioners shall hear and determine the question concerned in the like manner as an appeal made to them against an assessment, and the provisions of the 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.