



Finance Act 1960

1960 CHAPTER 44

PART V

MISCELLANEOUS

68 Appeals against profits tax directions

If, on an appeal to the Special Commissioners under subsection (7) of section thirty-two of the Finance Act, 1951 (directions to nullify transactions designed to avoid liability to the profits tax), the appellant or the Commissioners of Inland Revenue are dissatisfied with the determination of the Special Commissioners, they may require the appeal to be re-heard by such a tribunal as is specified in subsection (7) of section twenty-eight of this Act; and subsection (8) of that section shall apply for the purposes of this section as it applies for the purposes of the said subsection (7).