
Status: Point in time view as at 24/07/2002.

Changes to legislation: Finance Act 1994, Cross Heading: Appeals is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 22

SUPPLEMENTARY PROVISIONS AS TO ELECTIONS BY REFERENCE TO PIPE-LINE USAGE

PART I

PROCEDURE FOR AND IN CONNECTION WITH AN ELECTION

Appeals

- 4 (1) Where the Board serve notice on an electing participator under paragraph 3 above rejecting an election, he may appeal to the Special Commissioners against the notice.
- (2) An appeal under sub-paragraph (1) above shall be made by notice of appeal served on the Board within thirty days beginning on the date of the notice in respect of which the appeal is brought.
- (3) Where, at any time after the service of notice of appeal under this paragraph and before the determination of the appeal by the Commissioners, the Board and the appellant agree that the notice in respect of which the appeal is brought should stand or that the election to which it related should be accepted with or without modification, the same consequences shall ensue as if the Commissioners had determined the appeal to that effect.
- (4) On the hearing of an appeal under this paragraph, the Commissioners shall either dismiss the appeal or allow it; and if the Commissioners allow the appeal, they shall direct either—
- (a) that the election shall be accepted; or
 - (b) that the election shall have effect subject to such modifications as may be specified in the direction and shall be accepted in its modified form.
- (5) Sub-paragraphs (2), (8) and (11) of paragraph 14 of Schedule 2 to the principal Act shall apply in relation to an appeal against a notice under paragraph 3 above rejecting an election as they apply in relation to an appeal against an assessment or determination made under the principal Act.
- (6) Any reference in this Chapter to an election accepted by the Board shall be construed as including a reference to an election accepted in pursuance of an appeal under this paragraph.

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