

## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION AND COLLECTION OF WINDFALL TAX

##### *Powers of Special Commissioners on an appeal*

- 10 (1) Where there is an appeal to the Special Commissioners against an assessment under this Schedule—
- (a) the Commissioners may, if it appears to them that the amount of the assessment is too much or too little, reduce or increase the amount of the assessment accordingly; and
  - (b) the assessment shall stand good if it is not reduced or increased under paragraph (a) above.
- (2) Where an appeal is brought under paragraph 9 above against a decision of the Board on a claim under paragraph 7 or 8 above, the Special Commissioners shall hear and determine that appeal in accordance with the principles to be followed by the Board in determining claims under that paragraph.
- (3) On an appeal to the Special Commissioners against a decision of the Board on a claim under paragraph 7 or 8 above, the powers of the Special Commissioners shall include power, if they think fit, to modify or cancel any decision made by the Board on that claim, including one made in favour of the appellant.