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# Tax Appeal Process

## Notice of Assessment

#### Notice of Appeal (Section 949I)

#### Pre-Hearing (Part 40A Chapter 3 TCA 1997)

- Statement of Case (Section 949Q)
- Outline of Arguments (Section 949S)
- Hearing Bundles [Statement of Agreed Facts; Book of Core Documents; Book of Authorities]
- Case Management Conference (Section 949T)

#### Hearing (Part 40A Chapter 4 TCA 1997)

• Evidence (Section 949AC)

#### Determination (Part 40A Chapter 5 TCA 1997)

- Notification (Section 949AJ)
- Publication (Section 949AO)

### Appealing (Part 40A Chapter 6 TCA 1997)

- Appeal Notice (Section 949AP)
- Case Stated (Section 949AQ)

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