

LAWS OF TRINIDAD AND TOBAGO

TAX APPEAL BOARD ACT

CHAPTER 4:50

Act  
\*29 of 1966  
Amended by  
32 of 1969  
25 of 1985

\*See Note on Transfer of Provisions at page 2.

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Note  
on  
Omissions

The following Orders have been omitted:

- (a) Tax Appeal Board (Salaries of Ordinary Members) Order, L.N. 167/1966
- (b) Tax Appeal Board (Terms and Conditions of Service) Order, L.N. 172/1985.

Note  
on  
Transfer of Provisions

The provisions of this Act originally formed part of the Income Tax Ordinance, Ch. 32, No. 1 (See section 29 of Act 29 of 1966 which repealed and replaced section 3 of Act 16 of 1963). It was considered more appropriate, however, that these provisions should be published as a separate Chapter.

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**CHAPTER 4:50**  
**TAX APPEAL BOARD ACT**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Interpretation.

**APPEAL BOARD**

3. Establishment and jurisdiction of the Appeal Board.
4. Constitution of the Appeal Board.
5. Conditions of service of members of the Appeal Board.
6. Procedure of the Appeal Board.

**NOTICES OF APPEAL, HEARINGS, STATEMENTS OF CASE**

7. Notices of appeal against assessment to tax.
  8. Hearing and determination of appeals against assessment to tax.
  9. Statement of case for opinion of Court of Appeal.
  10. Rules of Court.
  11. Regulations.
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## CHAPTER 4:50

## TAX APPEAL BOARD ACT

An Act to provide for appeals from assessments to income tax, corporation tax and other taxes. 29 of 1966.  
(Section 29).

[1ST JANUARY, 1966]

Commence-  
ment.

1. This Act may be cited as the Tax Appeal Board Act. Short title.

2. Except insofar as the context otherwise requires, expressions used in this Act shall have the same meaning as in the Income Tax Act and the Corporation Tax Act. Interpretation.  
Ch. 75:01.  
Ch. 75:02.

## APPEAL BOARD

3. (1) An Appeal Board (to be known as the Tax Appeal Board) is hereby established for the purpose of exercising the jurisdiction conferred upon it by this Act or by any other written law. Establishment  
and juris-  
diction of the  
Appeal Board.  
[16 of 1963  
29 of 1966  
32 of 1969].

(2) The Appeal Board shall consist of a Chairman and such other members as may be appointed under or in pursuance of section 4 of whom one may be the Vice-Chairman.

(3) The Appeal Board shall be a superior court of record and have an official seal which shall be judicially noticed.

(4) The Appeal Board shall have jurisdiction to hear and determine—

- (a) appeals from the decision of the Board of Inland Revenue upon objections to assessment under the Income Tax Act;
- (b) appeals from such other decisions of the Board of Inland Revenue or of any other

Ch. 75:01.

person under the Income Tax Act as may be prescribed by or under that Act;

(c) such other matters as may be prescribed by or under this Act or any other written law.

(5) A Registrar of the Appeal Board and such other officers, clerks and employees as may be required to carry out the business of the Appeal Board shall be appointed in manner authorised by law.

Constitution of  
the Appeal  
Board.  
[16 of 1963  
29 of 1966.  
32 of 1969  
25 of 1985].

4. (1) The Chairman and the Vice-Chairman of the Appeal Board shall each be a barrister of not less than ten years standing.

(2) The offices of Chairman and Vice-Chairman shall be public offices and are offices to which section 111 of the Constitution of Trinidad and Tobago (hereinafter referred to as the Constitution) apply.

(3) The members of the Appeal Board, other than the Chairman and Vice-Chairman (hereinafter referred to as ordinary members) shall be appointed by the President from among such persons as appear to the President to be qualified by virtue of their knowledge of or experience in law, commerce, finance, industry, accountancy, taxation or the valuation of property.

(4) Ordinary members hold office for such term, not less than three years, as may be determined by the President at the time of their appointment, and are eligible for reappointment.

(4A) Notwithstanding that his term of office has expired, the Chairman, the Vice-Chairman or an ordinary member of the Appeal Board, may, with the permission of the President acting on the advice of the Chairman, continue in office for such a period after the expiry of his

term as may be necessary to deliver judgment, or to do any other thing in relation to proceedings that were commenced before him before his term of office expired.

(5) An ordinary member may, at any time by notice in writing to the President, resign his office.

(6) The President may, on the recommendation of the Judicial and Legal Service Commission, remove from office any ordinary member for inability or misbehaviour, or on the ground of any employment or interest which appears to the said Commission to be incompatible with the functions of a member of the Appeal Board.

(7) Where an ordinary member is ill, or otherwise unable to act, or where his office is vacant, the President may appoint a temporary member to act in the stead of such member during his illness, or incapability, or until the office is filled, as the case may be.

(8) No defect in the qualification or appointment of any member of the Appeal Board shall vitiate any proceedings thereof.

5. (1) There shall be paid to the substantive Chairman the same salary and allowances as a Judge of the High Court, and such other allowances as the President may determine; and the said salary and allowances shall be a charge on the Consolidated Fund.

Conditions of  
service of  
members of  
the Appeal  
Board.  
[16 of 1963  
29 of 1966  
32 of 1969].

(2) The other conditions of service (other than the provisions relating to pension) of a Judge of the High Court shall also apply to the substantive Chairman.

(3) Such other conditions of service shall be applicable to the Vice-Chairman and ordinary members of the Appeal Board as may be prescribed by Order of the President.

(4) There shall be paid to the Vice-Chairman, to a person appointed to act in or perform the functions of the Chairman or Vice-Chairman, and to ordinary members of the Appeal Board such salary or remuneration and such allowances as may be prescribed by Order of the President; and such salary or remuneration and allowances shall be a charge on the Consolidated Fund.

(5) The salary, remuneration, allowances and the other conditions of service of the Chairman and of any other member of the Appeal Board shall not be altered to his disadvantage after his appointment and during his tenure of office.

(6) The offices of Chairman and Vice-Chairman of the Appeal Board are pensionable offices for the purposes of the Pensions Act.

Ch. 23:52.

(7) This section shall be deemed to have had effect as from the 1st January, 1966.

Procedure of  
the Appeal  
Board.  
[16 of 1963  
29 of 1966  
52 of 1969].

6. (1) Subject to section 3(2) of the Constitution, the jurisdiction and powers of the Appeal Board may be exercised by the Chairman or the Vice-Chairman, and two other members selected by the Chairman or Vice-Chairman, as the case may be, for the purpose.

(2) Notwithstanding subsection (1), the jurisdiction of the Appeal Board may be exercised with respect to—

- (a) any matter by the Chairman or Vice-Chairman sitting alone or with one other member if the parties consent thereto;
- (b) any matter of practice or procedure by the Chairman or Vice-Chairman or any member of the Appeal Board who is a barrister or solicitor and is assigned for that purpose by the Chairman;

(c) any matter of practice or procedure which is uncontested by any member of the Appeal Board assigned generally or specifically for that purpose by the Chairman.

(3) Subject to rules made under this section the Appeal Board may sit in more than one division at such times and in such places in any part of Trinidad and Tobago as may be most convenient for the determination of proceedings before it.

(4) Unless rules made under this section otherwise provide, fourteen clear days' notice shall be given to the appellant and to the respondent of the date fixed for the hearing of a matter by the Appeal Board.

(5) The Chairman, when present, shall preside, and, in the absence of the Chairman, the Vice-Chairman shall preside.

(6) The appellant and the respondent may appear before the Appeal Board in person or by counsel or solicitor.

(7) The Appeal Board, as respects the attendance and examination of witnesses, the production and inspection of documents, the enforcement of its orders, the entry on and inspection of property, and other matters necessary or proper for the due exercise of its jurisdiction, has all such powers, rights and privileges as are vested in the High Court of Justice on the occasion of an action.

(8) A summons signed by the Registrar of the Appeal Board shall have the same force and effect as any formal process capable of being issued in any action taken in the High Court for enforcing the attendance of witnesses and compelling the production of documents.

(9) With the consent of the appellant and the respondent the Appeal Board may order that written submissions be filed in addition to or in place of an oral hearing.

(10) The decision of the Appeal Board shall be that of the majority of the members present, but so however that, the opinion of the presiding member, on any matter arising in the course of any proceedings which, in his opinion, is a question of law, shall prevail.

(11) The decision of the Appeal Board in any proceedings shall be delivered by the presiding member.

(12) The Appeal Board may, subject to the approval of the President, make rules not inconsistent with this Act governing the carrying on of the business of the Appeal Board and the practice and procedure in connection with appeals, including the regulating of any matters relating to cost of proceedings before the Appeal Board; but no such rule shall have effect until it has been published in the *Gazette*.

(13) The presiding member may, subject to the rules of the Appeal Board and to this Act or the Income Tax Act, determine the procedure to be followed in an appeal.

(14) Where by any written law there is conferred on the Appeal Board jurisdiction which was previously exercised by another court, tribunal, authority or person (hereinafter called the former tribunal), then, subject to section 7 and to any rules made under this section—

- (a) the procedure which governed the exercise of the jurisdiction by the former tribunal shall continue, *mutatis mutandis*, to govern such exercise by the Appeal Board;
- (b) the decisions of the Appeal Board in relation to such exercise are enforceable in the same way as those of the former tribunal;
- (c) the effect of things done in or for the purpose of that jurisdiction by the former tribunal is preserved.

## NOTICES OF APPEAL, HEARINGS, STATEMENTS OF CASE

7. (1) The provisions of this section shall apply to every appeal to the Appeal Board under section 87 of the Income Tax Act and to every other appeal to the Appeal Board under any other provisions of that Act or of any other written law.

Notice of appeal against assessment to tax.  
[16 of 1963  
29 of 1966  
32 of 1969].  
Ch. 75:01.

(2) The appeal shall be instituted by filing with the Registrar of the Appeal Board a notice of appeal and serving a copy thereof on the Board of Inland Revenue or other respondent within twenty-eight days of the notification to, or the service on, the person appealing, of the decision of the said Board or respondent, or within such other time as may be prescribed by rules made under section 6(12).

(3) Notwithstanding subsection (2), an appeal may be instituted out of time if the Appeal Board is satisfied that there was a reasonable cause for not appealing within the time limited and that the appeal was filed thereafter without unreasonable delay.

(4) The notice of appeal shall specify the grounds of appeal, and subject thereto, the appeal shall be in such form as may be prescribed by rules of the Appeal Board.

(5) If on the hearing of the appeal the appellant desires to go into any ground of appeal which was not specified in the notice of appeal, and the omission of that ground from the notice was in the opinion of the Appeal Board not wilful or unreasonable, the Appeal Board shall not by reason of anything in subsection (4) be precluded from allowing the appellant to go into that ground or taking it into consideration.

(6) Immediately after receiving the notice of appeal the Board of Inland Revenue or other respondent shall forward to the Appeal Board copies of all documents relevant to the decision appealed from.

8. (1) An appeal shall be heard *in camera*, unless the Appeal Board, on the application of the appellant, otherwise directs.

Hearing and determination of appeals against assessment to tax.  
[16 of 1963  
29 of 1966  
32 of 1969].

(2) The onus of proving that the assessment or other decision complained of is excessive or wrong is on the appellant.

- (3) The Appeal Board may dispose of an appeal by—
- (a) dismissing it;
  - (b) allowing it;
  - (c) allowing it and—
    - (i) vacating the assessment;
    - (ii) varying the assessment;
    - (iii) referring the assessment back to the Board of Inland Revenue or other respondent for reconsideration and reassessment.

(4) Any tax overpaid as a result of an overcharge determined by the Appeal Board shall be dealt with by repayment.

(5) Any revision of the charge to tax as a result of the appeal shall be dealt with by increase in assessment, or by reduction of the overcharge, as may be necessary.

(6) Except so far as may be provided by rules of the Appeal Board, the Appeal Board shall not have power to order the payment of costs by the Board of Inland Revenue or other respondent or by the appellant.

(7) The decision of the Appeal Board is final on a question of fact; but, subject to section 9, an appeal shall lie on any question of law to the Court of Appeal.

Statement of  
case for  
opinion of  
Court of  
Appeal.  
[16 of 1963  
29 of 1966  
32 of 1969].

9. (1) The appellant or the Board of Inland Revenue or other respondent, if dissatisfied with the decision of the Appeal Board as being erroneous in point of law, may, within twenty-one days after the delivery of the decision or within such other time as may be prescribed by rules of court made under section 10, appeal against such decision by—

- (a) filing with the Registrar a notice in writing, in the prescribed form, requesting the Appeal Board to state and sign a case for the opinion of the Court of Appeal; and
- (b) serving a copy of the said notice on the Board of Inland Revenue or other respondent or on the appellant, as the case may be.

(2) Where the appellant requires the case to be stated, the notice shall be accompanied by a fee of ten dollars.

(3) The case shall set forth the facts and the determination of the Appeal Board and the party requiring it shall transmit the case, when stated and signed, to the Court of Appeal within twenty-one days after receiving the same.

(4) At or before the time when he transmits the case to the Court of Appeal, the party requiring it shall send notice in writing of the fact that the case has been stated on his application, together with a copy of the case, to the other party.

(5) The Court of Appeal shall hear and determine any question or questions of law arising on the case, and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Appeal Board with the opinion of the Court thereon, or may make such other order in relation to the matters as to the Court may seem fit.

(6) The Court of Appeal may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.

(7) Notwithstanding that a case has been required to be stated or is pending before the Court of Appeal, tax shall be paid within thirty days of the determination of the Appeal Board in accordance with the assessment of the Appeal Board, and if the amount of the assessment is altered by the order or judgment of the Court of Appeal, then—

- (a) if too much tax has been paid, the amount overpaid shall be refunded with such interest, if any, as the Court of Appeal may allow; or
- (b) if too little tax has been paid, the amount unpaid shall be deemed to be arrears of tax (except so far as any penalty is incurred on account of arrears) and shall be paid and recovered accordingly.

Rules of Court.  
[16 of 1963].  
Ch. 4:01.

10. The Rules Committee under the Supreme Court of Judicature Act may subject to the provisions of this Act, make rules governing appeals to the Court of Appeal.

Regulations  
[23 of 1959  
16 of 1965  
29 of 1966].  
Ch. 78:01.

11. The President may make regulations generally for carrying out the provisions of this Act and the provisions of section 125 of the Income Tax Act, so far as they are applicable, shall apply to the making of such regulations under this section as if these provisions were expressly incorporated herein.

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**SUBSIDIARY LEGISLATION****TAX APPEAL BOARD RULES****ARRANGEMENT OF RULES**

## RULE

1. Short title.
2. Interpretation.

**PART I****GENERAL**

3. The Registry.
4. Office hours.
5. Applications to the Court.
6. Filing of documents.
7. Copies of documents.
8. Service of documents on parties.
9. Place and time of hearing of appeals.
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11. Consolidation of appeals.
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13. Evidence.
14. Witness Summons.
15. Written submissions.
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19. Preparation and filing of judgments and orders and amendments thereof.
20. Reports of decisions.
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**PART II****INCOME AND CORPORATION TAX APPEALS**

22. Extension of time for appealing.
23. Order to be annexed to notice.
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25. Inland Revenue to supply documents in sextuplicate.
26. Filing of statement of case by Inland Revenue.
27. Filing of answer by appellant.

## RULE

28. Amendment of case and answer.
29. Extent to which parties bound by statements.
30. Notice of hearing of appeal.
31. Fees of Court.

## SCHEDULE.

## TAX APPEAL BOARD RULES

*made under section 6*

32/1967.  
[32/1969  
37/1969  
55/1974].

Citation. 1. These Rules may be cited as the Tax Appeal Board Rules.

Interpretation. 2. In these Rules—

“appeal” includes any matter, other than an application mentioned in rule 5, which the Appeal Board is authorised to hear and determine;

“Chairman” means the Chairman of the Appeal Board;

“Court” means the Appeal Board;

“Form” means a form in the Schedule to these Rules;

“Inland Revenue” means the Board of Inland Revenue;

“Registrar” means the Registrar of the Appeal Board;

“Registry” means the office of the Registrar.

## PART I

## GENERAL

The Registry. 3. (1) The Registrar shall keep in the Registry suitable books of record in which he shall enter a true copy of every order, judgment, directive or other decision of the Court and every document that the Court may require to be entered therein; and such entry constitutes and is the original record of such order, judgment, directive or decision.

(2) It is the duty of the Registrar—

- (a) to keep a record of all proceedings before the Court;

- (b) to have the custody and care of all records and documents belonging or appertaining to the Court or filed in the Registry;
- (c) to have the custody of the official seal of the Court and to affix it to any documents as may be required by law, or as may be generally or specially directed by the Court or the Chairman;
- (d) to obey all rules and directions that may be made or given by the Court or the Chairman, touching his duties or office, and in the event of a conflict of such rules or directions those made by the Court shall prevail;
- (e) to have every order or judgment of the Court drawn pursuant to the directive of the Court and filed in the Registry;
- (f) to perform such other duties and functions as may be imposed upon him by or under these Rules or any written law.

(3) Every officer, clerk and employee attached to the Court shall, whenever required to do so by the Chairman, subscribe to a declaration in the Form A.

Form A.

(4) The Registrar shall, by virtue of his office, have authority to take oaths and affidavits in proceedings before the Court.

(5) In the absence of the Registrar through illness or any other cause the duties and powers of the Registrar shall, where no person has been appointed to act in his stead, be performed or exercised by such officer or clerk in the Registry as may be designated by the Chairman or, in his absence, by another member of the Court thereunto authorised by the Chairman.

4. The Registry shall be open on every day of the year except Saturdays, Sundays, Good Friday, Easter Eve, Monday and Tuesday in Easter Week, Corpus Christi, Whit Monday, Christmas Day and the next following working day, and all other days appointed to be observed as public holidays, between the hours of 8.30 a.m. and 4.00 p.m.

Office hours.

5. (1) An application to the Court under these Rules, or under any written law where no other express provision is made therefor, shall be in writing, signed by the applicant, his solicitor or agent, in the Form B with such variations as circumstances may require, and shall be addressed to all the persons on whom it is to be served.

Applications to the Court. Form B.

(2) The application shall be filed in the Registry and a copy thereof served on every interested party within the time prescribed for the making of the application, or forthwith, where no such time has been prescribed.

Form C.

(3) Subject to the directions of the Court or of the Chairman, the Registrar shall give to the applicant and to the other interested parties at least two clear days' notice of the time and place of the hearing of the application, unless the parties agree to a shorter notice, and the notice shall follow Form C as closely as may be.

(4) On the hearing of an application, evidence may be given by affidavit, but the Court may, on the application of either party, order the attendance for cross-examination of the person making any such affidavit, and where, after such an order has been made, the person in question does not attend, his affidavit shall not be used as evidence unless by the special leave of the Court.

(5) Notwithstanding subrules (1) to (4), the Court may, subject to such conditions as it may impose, permit an application to be made orally at the hearing of an appeal.

Filing of documents.

6. (1) Any document required or authorised under these Rules to be filed in the Registry shall be delivered at the Registry to an officer or clerk of the Court during the office hours of the Registry.

(2) On the filing of any document in the Registry and on the issue thereof of any document the date stamp of the Court shall be affixed thereto.

Copies of documents.

7. (1) Unless these Rules or the Court or the Chairman otherwise direct, a party filing in the Registry any notice, application or other document under these Rules or under any written law shall lodge in the Registry, in addition to the original, three copies of such notice, application or other document.

(2) The failure on the part of an appellant to comply with this rule shall not invalidate a notice of appeal.

Service of documents on parties.

8. Service of any notice, request or other document provided for in these Rules may be effected—

(a) on an appellant, by personal service or by registered mail addressed to the address given in the notice of appeal;

(b) on the respondent, by delivery at, or registered mail addressed to, the office of the respondent;

- (c) on any party, at any other address or on any other person notified by the said party in a notice filed in the Registry, a copy whereof has been served on the party serving the said document.

9. (1) Subject to rule 10, appeals shall be heard at Port-of-Spain.

Place and time of hearing of appeals.

(2) Twenty-eight clear days' notice shall be given by the Registrar to the appellant and to the respondent of the date fixed for the hearing of an appeal.

10. (1) When an appeal has been set down for hearing, any party may, within seven days after the receipt by him of the notice of hearing, make application to the Court for the appeal to be heard at a place other than that appointed in the notice of hearing.

Application for change of venue.

(2) The application shall set out the reasons in support of the application.

(3) An interested party shall, within seven days after service on him of a copy of the application in accordance with rule 5, file in the Registry a statement of his consent or opposition to the application and, if the latter, shall set out his reasons therefor.

(4) Before deciding on a place in opposition to the wishes of a party the Court shall afford the parties an opportunity of being heard in relation to the application.

(5) The Court may grant or refuse the application or fix such other place for the hearing as it thinks advisable in the circumstances.

(6) In fixing the place of hearing the Court shall have regard to all the circumstances of the case, including the matter of expense and convenience to the parties.

11. Where two or more appeals are pending, then if it appears to the Court—

Consolidation of appeals.

- (a) that some common question of law or of fact arises in both or all of them;
- (b) that the rights to relief claimed therein are in respect of or arise out of the same transaction or series of transactions; or
- (c) that for some other reason it is desirable to make an order under this rule,

the Court may, on the application of any party, order those appeals

to be consolidated on such terms as it thinks just, or may order them to be tried at the same time, or one immediately after another, or may order any of them to be stayed until after the determination of any other of them.

Postponement  
or adjournment  
of hearing.

12. (1) The Court may postpone or adjourn the hearing of an appeal or an application if any interested party for any reasonable cause has been prevented from attending at the hearing, or if it thinks it expedient in the interests of justice.

(2) Where the postponement or adjournment is not to a definite date, the Court shall, unless the parties agree to a shorter time, give—

- (a) to the parties to an appeal, at least fourteen clear days' notice; and
- (b) to the parties to an application, at least two clear days' notice, of the time and place of the postponed or adjourned hearing.

Evidence.

13. (1) At the hearing of an appeal the parties thereto shall be entitled to tender evidence orally and by affidavit.

(2) An affidavit containing evidence to be used at the hearing shall be filed in the Registry and a copy thereof served on every interested party not less than fourteen days before the date fixed for the hearing of the appeal.

(3) A counter affidavit for the purpose of rebutting evidence contained in a previous affidavit filed by an interested party shall be filed in the Registry and a copy thereof served on the other interested parties not less than seven days before the date fixed for the hearing of the appeal.

(4) Any party may by notice in writing require the attendance at the hearing, for the purpose of cross-examination, of the deponent to any affidavit or counter affidavit intended to be used by another party.

(5) A notice under subrule (4) shall be filed in the Registry and a copy thereof served on the other interested parties—

- (a) in the case of an affidavit four days; and
- (b) in the case of a counter affidavit two days,

before the date fixed for the hearing of the appeal.

(6) Notwithstanding subrules (4) and (5), where in the opinion of the Court there is no necessity for a deponent to attend

the hearing for cross-examination, the Court may dispense with the presence of the deponent.

(7) Without prejudice to the preceding provisions of this rule the Court may, at or before the hearing of an appeal, order or direct that evidence of any particular fact shall be given at the hearing in such manner as may be specified in the order or directions.

(8) The power conferred by subrule (7) extends in particular to ordering or directing that evidence of any particular fact may be given at the hearing—

- (a) by statement on oath of information or belief;
- (b) by the production of documents or entries in books;  
or
- (c) by copies of documents or entries in books.

14. (1) Where it is intended to sue out a subpoena, a praecipe for that purpose in the Form D shall be filed in the Registry.

Witness  
Summons.  
Form D.

(2) The writ of subpoena shall follow as closely as may be one of the Forms E or F.

Form E, F.

15. Where pursuant to the provisions of section 6(8) of the Act the Court has ordered that written submissions be filed in addition to or in place of an oral hearing—

Written  
submissions.

- (a) the facts set out therein shall be verified by affidavit;
- (b) the Court may give directions as to the times within which the written arguments of an appellant and of the respondent, and the reply of an appellant shall be filed in the Registry and copies thereof served on any other party by the party filing the same;
- (c) every such written argument shall be dated and signed by counsel or solicitor submitting the same.

16. (1) At the conclusion of the hearing of an appeal or application the Court may thereupon deliver or reserve its decision.

Delivery of  
decision.

(2) The decision may be given orally or in writing and, where it is given orally, the Court may, at the request of any party, made at the hearing or at the time when the decision is given, state its findings of fact and reasons in law for the decision.

Extension  
of time.

17. The Court may, on the application of any party, extend the time for doing any act or taking any proceeding under these Rules or under any other rules or procedure governing the exercise of its jurisdiction by the Court, upon such terms as it may think fit; and any such extension may be ordered although the application for such extension is not made until after the expiration of the time appointed or allowed.

Costs.

18. (1) When an appeal is against assessment of income tax the Court may make an order for the payment of costs—

(a) by any party, in respect of proceedings in which it appears to the Court that such party has been guilty of unreasonable delay or in respect of any improper, vexatious, prolix or unnecessary steps in any proceedings or any other unreasonable conduct on his part (including, but without prejudice to the generality of the foregoing, a refusal to make any admission or agreement as to the conduct of proceedings which such party ought reasonably to have made);

(b) by the Inland Revenue, where a ground of appeal relied on by a successful appellant raises a difficult question of law.

(2) In appeals other than those against assessment of income tax the Court may award such costs to or against any party as it thinks just.

(3) Where costs are awarded by the Court, the Court may direct that the party against whom the order is made shall pay to any other party—

(a) his costs to be taxed by the Registrar;

(b) a lump sum by way of costs; or

(c) a proportion of the costs as may be just, in which event the Court may itself assess the sum to be paid or direct that it be assessed by the Registrar.

(4) Where the costs are taxed or assessed by the Registrar under this rule, a party aggrieved by his decision may, within seven days after such decision has been given—

(a) file in the Registry an application to the Court for a review of the said decision; and

(b) serve a copy of the application on every other interested party; and on hearing of the application the Court may vary or confirm the decision of the Registrar.

19. (1) Every judgment or order of the Court shall, unless it otherwise directs, be prepared by the Registrar and filed in the Registry.

Preparation and filing of judgments and orders and amendments thereof.

(2) The Registrar shall forthwith serve on the parties to the appeal a copy of every judgment or order filed under subrule (1).

(3) Any clerical mistake in any judgment or order of the Court, or any error therein arising from any accidental slip or omission, may at any time be corrected by the Court on the application of any party, filed in the Registry, a copy whereof has been served by the applicant on every other interested party.

20. (1) The Court may, from time to time, compile and publish reports of matters brought before it and of its decisions thereon, or the Court or the Chairman may authorise any person to compile and publish such reports.

Reports of decisions.

(2) Where the hearing of an appeal or application has been held *in camera*, no such report shall contain—

(a) the name of the appellant or any other particulars which, in the opinion of the Court or the Chairman, are likely to identify the appellant, if the appellant objects thereto;

(b) any other particulars which, in the opinion of the Court or the Chairman, can be omitted from the report without affecting its usefulness or value.

21. Except as otherwise provided in the Act or in these Rules or in any written law, the Rules of the Supreme Court relating to applications to a Judge in Chambers and as to taxation of costs shall, with the necessary modifications, if any, apply to appeals and applications to the Court.

Application of Rules of the Supreme Court.

## PART II

### INCOME AND CORPORATION TAX APPEALS

22. (1) An application for an extension of the time for appealing under section 7(3) of the Act shall contain grounds of appeal which *prima facie* show good cause for the appeal, and together therewith there shall be filed an affidavit setting forth the reasons for the application.

Extension of time for appealing.

(2) A copy of the affidavit shall be attached to every copy of the application served on an interested party.

Order to be annexed to notice.

**23.** When the time for appealing is extended a copy of the order granting such extension shall be annexed to the notice of appeal.

Notice of appeal.

**24. (1)** A notice of appeal given under section 7(2) of the Act shall—

- (a) be signed by the appellant or his solicitor, or his agent duly authorised in writing;
- (b) contain in the grounds of appeal specified therein a statement of the several allegations of fact and the points of law or other reasons which the appellant intends to submit in support of the appeal;
- (c) contain an address at which documents may be served upon the appellant or his solicitor or agent;
- (d) follow Form G as closely as may be.

Form G.

(2) Where the notice of appeal is signed by an agent the authorisation signed by the appellant in that behalf shall be filed in the Registry together with the notice of appeal.

Inland Revenue to supply documents in sextuplicate.

**25. (1)** Six photostat or certified copies of all documents relevant to the decision appealed from, which they are required by section 7(6) of the Act to forward to the Court, shall be filed in the Registry by the Inland Revenue or other respondent.

(2) Where the appeal is against an assessment to tax the said documents shall include the following:

- (a) the tax return (if any) of the appellant;
- (b) the notice of assessment;
- (c) the objection to the assessment; and
- (d) the decision on the objection.

Filing of statement of case by Inland Revenue.

**26. (1)** In addition to the documents referred to in section 7(6) of the Act the Inland Revenue or other respondent shall, within twenty-one days after the service upon them of a notice of appeal—

- (a) file in the Registry a statement of case setting out—
  - (i) the assessment, directive or other decision of the Inland Revenue or other respondent appealed from;
  - (ii) the material facts upon every point specified in the notice of appeal as a ground of appeal;
  - (iii) the reasons in support of such assessment, directive or other decision; and
- (b) serve a copy of the said statement on the appellant.

(2) The Court may cause the statement of case to be sent back to the Inland Revenue or other respondent for amplification or amendment, and the Inland Revenue or other respondent shall within the time specified by the Court—

- (a) amplify or amend the statement of case and file the same in the Registry;
- (b) serve a copy of the amended or amplified statement on the appellant.

27. (1) Within fourteen days after the copy of the statement of case is served on the appellant the appellant may, if he thinks fit, file in the Registry an answer admitting any of the material facts set out in the statement or setting forth the material facts as alleged by him.

Filing of answer by appellant.

(2) Where the appellant files an answer under subrule (1), he shall within the time specified in subrule (1) serve a copy of the answer on the Inland Revenue.

28. (1) A statement of case or answer may be amended and filed—

Amendment of case and answer.

- (a) at any time by leave of the Court;
- (b) without leave at any time before notice of hearing has been given.

(2) A copy of the statement of case or answer as amended shall be served on every other interested party by the party amending the same forthwith after the filing of the said document or within such time as may be allowed by the Court, or agreed between the parties.

29. (1) Subject to section 7(5) of the Act and to rule 28, where an answer is filed by the appellant, it shall not be competent, on the hearing of the appeal, for the appellant or the Inland Revenue or other respondent to rely upon any facts or contentions of law not set out in the notice of appeal, statement of case or answer.

Extent to which parties bound by statements.

(2) Where no answer is filed by the appellant, the statement of case shall not be conclusive as to the matters set forth therein either against the appellant or the Inland Revenue.

30. (1) Subject to rules 9 and 10, notice appointing the time and place of hearing of the appeal may be given by the Registrar to the parties at any time after the expiration of six weeks from the filing of the notice of appeal.

Notice of hearing of appeal.

[G.N. No. 37 of 1968].

(2) A notice under this rule may be given notwithstanding that the Inland Revenue have failed to file a statement of case in accordance with these Rules.

Form H.

(3) A notice under this rule shall follow Form H as closely as may be.

Fees of Court.

31. No fees of Court shall be payable in respect of proceedings under this Part.

SCHEDULE

(Rule 3)

FORM A

Declaration of Secrecy made by an officer, clerk or employee attached to the Appeal Board, and having official duty under the Tax Appeal Board Act.

I, .....do solemnly and sincerely declare that I will regard and deal with all documents, information, returns, assessment lists and copies of such lists relating to the income or the items of the income of any person coming to my knowledge by virtue of my office or employment in the Appeal Board as secret and confidential and that I will not at any time communicate or attempt to communicate such information or anything contained in such documents, returns, lists or copies to any person—

(a) other than a person to whom I am authorised by the President to communicate it; or

(b) otherwise than for the purposes of the Tax Appeal Board Act.

Declared before me this.....day of.....19.....

Magistrate

(Rule 5)

FORM B

(Application)

TRINIDAD AND TOBAGO No. ....of 19.....

BEFORE THE APPEAL BOARD

In re the Tax Appeal Board Act

Between

A.B.

Appellant

And

X.Y.

Respondent

Application is hereby made to the Appeal Board for an order/direction pursuant to rule..... of the Appeal Board Rules, (section of the Tax Appeal Board Act) that.....

Dated this .....day of .....19.....

.....  
*Signature of Applicant  
or his Solicitor or Agent*

To the Registrar of the Appeal Board  
and

To.....  
of.....

FORM C

(Rule 5)

*(Notice of hearing of Application)*

TRINIDAD AND TOBAGO

No. ....of 19.....

BEFORE THE APPEAL BOARD

In re the Tax Appeal Board Act

Between

A.B.

*Appellant*

And

X.Y.

*Respondent*

TAKE NOTICE that the Appeal Board will on the.....day  
of.....19..... at.....o'clock in the.....noon  
at.....hear the application of the appellant/respondent dated the.....day  
of.....19.....

Dated this .....day of .....19.....

.....  
*Registrar*

To.....  
of.....

and

To.....  
of.....

FORM D

(Rule 14)

*(Praecipe of Subpoena)*

THE APPEAL BOARD

Seal writ of subpoena..... on behalf of  
the.....directed to.....

Returnable.....

Dated this .....day of .....19.....

.....  
*Signature of Appellant or Respondent  
or his Solicitor or Agent*

(Rule 14)

FORM E

(Subpœna ad testificandum)

THE APPEAL BOARD

- 1. To:
- 2.
- 3.

GREETING :

WE COMMAND YOU that, all excuses ceasing, you and each of you do personally be and appear before the

APPEAL BOARD

at ..... on the ..... day of ....., at ..... o'clock in the ..... noon, to testify the truth according to your knowledge in an appeal pending in the Appeal Board, wherein ..... is Appellant and ..... is Respondent, on the part of ..... and herein fail not at your peril.

WITNESS the Chairman of the Appeal Board, at ..... the ..... day of ..... in the year of Our Lord one thousand nine hundred and .....

.....  
Registrar

(Rule 14)

FORM F

(Subpœna duces tecum)

THE APPEAL BOARD

- 1. To:
- 2.
- 3.

GREETING :

WE COMMAND YOU that, all excuses ceasing, you and each of you do personally be and appear before the

APPEAL BOARD

at ..... on the ..... day of ....., at ..... o'clock in the ..... noon, to testify the truth according to your knowledge in an appeal pending in the Appeal Board, wherein ..... is Appellant and ..... is Respondent, on the part of ....., and that you bring with you and then and there produce ..... and show all and singular, those things which you know, or which the said paper writing doth import of, in or concerning the present appeal now pending in the said Board, and herein fail not at your peril.

WITNESS the Chairman of the Appeal Board, at ..... the ..... day of ..... in the year of Our Lord one thousand nine hundred and .....

.....  
Registrar

(Rule 24)

FORM G

*(Notice of Appeal)*

TRINIDAD AND TOBAGO  
No.....of 19.....

BEFORE THE APPEAL BOARD  
IN *re* THE TAX APPEAL BOARD ACT  
Between

A.B.

*Appellant*

And

THE BOARD

*Respondent*

NOTICE OF APPEAL to the Appeal Board is hereby given from the assessment/decision/directive of the Board dated the.....day of..... 19.....wherein (a tax in the sum of \$ ..... was levied) in respect of income of the appellant for the income year 19.....

2. The grounds of appeal are as follows:—

*(a) Statement of allegations of fact;*

*(b) Statement of the reasons to be advanced in support of appeal.*

3. The address for service of the said A.B. is .....

Dated this.....day of..... 19.....

.....  
*(Signature of Appellant or his Solicitor or Agent)*

To the Registrar of the Appeal Board  
and

To the Board

(Rule 30)

FORM H

*(Notice of Hearing of Appeal)*

TRINIDAD AND TOBAGO  
No.....of 19.....

BEFORE THE APPEAL BOARD  
IN *re* THE TAX APPEAL BOARD ACT  
Between

A.B.

*Appellant*

And

THE BOARD

*Respondent*

TAKE NOTICE that the Appeal Board will hear this appeal on the .....  
day of ..... 19..... at ..... o'clock in the ..... noon  
at .....

Dated this ..... day of ..... 19.....

.....  
*Registrar*

To.....  
of.....

and

To the Board

\_\_\_\_\_