

GOVERNMENT NOTICE No. 55

TRINIDAD AND TOBAGO

THE INCOME TAX ORDINANCE, CH. 33. No. 1

RULES

MADE BY THE APPEAL BOARD UNDER SECTION 43C OF THE
INCOME TAX ORDINANCE

THE APPEAL BOARD (AMENDMENT) RULES, 1974

1. These Rules may be cited as the Appeal Board (Amendment) Rules, 1974.

2. In these Rules "rule" or Part" means a rule or Part of the Appeal Board Rules, 1967.

3. Rule 4 is amended—

- (a) by inserting the word "Saturdays," between the words "except" and "Sunday";
- (b) by substituting the words "8.30 a.m." for the words "9.00 a.m.";
- (c) by deleting the words "except Saturdays, when the office will be closed at noon".

4. Rule 9(2) is amended by inserting the words "by the Registrar" between the words "given" and "to".

5. Rule 10 is amended by deleting the words "time or" in paragraphs (1), (4) and (5) and the words "time and" in paragraph (6).

6. The caption to Part II is replaced by the words "Income and Incorporation Tax Appeals".

7. Rule 25 is renumbered rule 25(1) and the following is inserted as paragraph (2) thereof:—

"(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."

Made by the Appeal Board this 29th day of January, 1974.

C. A. KELSICK
Chairman

P. B. BURKE
Member

J. T. NAMSOU
Member

A. R. JULUMSINGH
Member

Approved by the Governor-General this 6th day of March, 1974.

K. BOSWELL-INNISS
for Secretary to the Cabinet