TAX APPEAL BOARD
(Superior Court of Record)
#27 Frederick Street, Port of Spain

PRACTICE DIRECTION NO. 13 OF 2026

ELECTRONIC ORDERS AND DOCUMENTS

WHEREAS pursuant to Section 6(13) of the *Tax Appeal Board Act,* Chapter. 4:50 with reference to the powers vested in the Honourable Chairman of the Tax Appeal Board to determine the procedure to be followed in an appeal before the Court and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following *Practice Direction No.13 of 2026* is hereby issued

AND WHEREAS in an effort to make the operations of the Tax Appeal Board more efficient and to meet the Tax Appeal Board's goal of promoting the use of technology as a tool to streamline operations and better serve court users the Honourable Chairman has determined that the implementation of electronic service of orders and documents is to be adopted.

This practice direction now provides as follows: -

PART I

- **CITATION, COMMENCEMENT AND APPLICATION**

1. Citation

This Practice Direction may be cited as the **Tax Appeal Board Practice Direction on Electronic Orders and Documents 2026** or as **Practice Direction No. 13.**

2. Commencement

This Practice Direction shall come into effect on the **15th day of September, 2026.**

3. Application

This Practice Direction applies to:

a. all proceedings filed before the Tax Appeal Board;
b. all Attorneys-at-Law appearing before the Board;
c. all parties acting in person; and
d. all orders, directions, notices, decisions, judgements and other communications issued by or on behalf of the Board.

PART II

DUTY TO PROVIDE ELECTRONIC ADDRESSES FOR SERVICE

4. Provision of Email Address

- For the purpose of service of orders, directions, notices, decisions, judgements and electronic communications of the Board, every Attorney-at-Law and/or every Party acting in person before the Tax Appeal Board shall provide the following: -

  (a) a primary email address; and where available,

  (b) a secondary email address

  and shall specify which email address is to be designated as the primary and secondary address.

- Each party shall be responsible for the accuracy of the email addresses provided as part of their contact information that forms part of the intitulement on each filed document before the Court. Each party is to ensure that they include an email address with their general contact information including a telephonic contact and appropriate residential and/or business address.

5. Address for Service

The email addresses provided by a party shall constitute that party's address in order of priority for electronic service unless the Board orders otherwise.

6. Change of Email Address

- A party shall notify the Court Registry of any change to an email address by filing and serving a Notice of Change of Email Address in the prescribed form, which can be found as Form 1 as set out in Appendix I.

- Service of any document by the Tax Appeal Board shall be deemed to be valid if sent by the Board to the most recent email address provided to the Board by the party.

7. Register of Email Addresses

- The Court Registry shall maintain a register of email addresses filed for the purpose of service of all orders, directions or notices which will be directed to the primary email address provided by each party unless otherwise specified by the party or the Court.

8. Duty to Monitor Email

- Every Attorney-at-Law and party acting in person shall:

    a. regularly monitor the email address provided for service;

    b. ensure sufficient mailbox capacity to receive communications from the Board; and

    c. take all reasonable steps to prevent Board communications from being diverted to spam or junk mail folders or to generally ensure that due notice is given to documents issued by email by the Board.

9. Undelivered Communications and Other Means of Service

- Where an electronic communication is returned as undelivered, the Court Registry may:
    a. resend the communication to the secondary email address;

    b. contact the party to verify the address for service; or

    c. direct service by another means in accordance with the Tax Appeal Board Act.

PART III

SERVICE OF ELECTRONIC ORDERS

10. Electronic Service

Unless otherwise directed by the Court, orders, directions, decisions, judgements and notices may be served electronically by the Court Registry.

11. Method of Service

Electronic service may be effected by:

a. emailing a PDF copy of the order;
b. providing a secure electronic link to the order;
c. uploading the order to a Board-approved electronic portal; or
d. any other electronic means approved by the Board.

12. Electronic Signature

- An order transmitted electronically may bear:
    a. the electronic signature of the Registrar or another designated officer acting with the Registrar's authorisation;
    b. the electronic endorsement of the Court Registry; or
    c. such other authentication as may be approved by the Board.
- An electronically signed order shall have the same force and effect as an original signed order.
- Nothing in this practice direction shall invalidate a physical signed and delivered order, notice, decision, judgement or direction issued by the Court.

13. Time of Service

Unless the contrary is proven, service by email shall be deemed effected:

a. on the day of transmission if transmitted before 4:00 p.m. on a business day; or
b. on the next business day if transmitted after 4:00 p.m. or on a non-business day.

14. Time for Transmission

The Court Registry shall endeavour to transmit orders and directions within a reasonable time from the order being perfected or issued.

PART IV

FORMAT OF EMAIL COMMUNICATIONS

15. Subject Line

The subject line of every email serving an order, direction or notice shall contain:

a. the words "**TAX APPEAL BOARD – SERVICE OF ORDER**" or such similar designation as the Court Registry may prescribe;

b. the appeal number; and

c. a short description of the document served.

16. Contents of Email

Unless otherwise directed, the body of the email shall identify:

a. the appeal number;

b. the names of the parties;

c. the document being served;

d. the date of the order; and

e. any applicable compliance date.

17. Size of Attachments

Where the total size of documents exceeds the maximum electronic transmission limit established by the Board, such documents shall be transmitted in separate numbered emails or by secure electronic link.

PART V

EXEMPTION FROM ELECTRONIC SERVICE

18. Application for Exemption

- Where an Attorney at Law or party acting in person requires delivery of Court orders, notices, directions decision, judgement or other information as directed or issued by the Court by any means other than as provided for by this Practice Direction, such person shall apply to the Court for an exemption in Form 2 in the included Appendix.

19. Alternative Service

Where an exemption is granted, the Board may direct service by:

a. post;
b. personal delivery;
c. facsimile transmission; or
d. any other method the Board considers appropriate.

20. Completion of Alternative Service

Where service is effected by post, service shall be deemed complete seven (7) days after posting unless the Board directs otherwise.

PART VI

DEFAULT AND MISCELLANEOUS PROVISIONS

21. Certified Copies

Any party requiring a certified copy of an electronically issued order shall make an application to the Court Registry by way of a letter addressed to the Registrar of the Tax Appeal Board, providing sufficient information to identify the document requested.

22. Failure of the Court Registry to Comply

A failure by the Board or Court Registry to comply with any provision of this Practice Direction shall not invalidate a notice, direction, order, decision, judgement or proceeding unless the Board otherwise directs.

23. Overriding Power

The Board retains the discretion to direct service by any method that is just, proportionate and consistent with the efficient determination of appeals.

Dated this

/s/ Anthony D.J Gafoor

HH Judge Anthony D.J. Gafoor
Honourable Chairman

APPENDIX

Form I

Notice Of Change of Email Address For Service

REPUBLIC OF TRINIDAD AND TOBAGO

No. .... of 20............

BEFORE THE TAX APPEAL BOARD

IN THE TAX APPEAL BOARD ACT

Between

A.B. Appellant

And

X.Y. Respondent

NOTICE OF CHANGE OF EMAIL ADDRESS

TAKE NOTICE that the Appellant's/Respondent’s email address for service and correspondence in respect of this appeal has changed.

The former email address was:

[Old Email Address]

The new email address is:

[New Email Address][Secondary New Email Address]

All future notices, documents, correspondence, and communications relating to this appeal should be sent to the new email address stated above.

Dated this .... day of .... 20........

Signed: Appellant/Respondent/Attorney at Law
To the Registrar of the Tax Appeal Board
To: Attorney at Law for the Respondent/Appellant

Form 2

Application for Exemption from Electronic Service

REPUBLIC OF TRINIDAD AND TOBAGO

No. .... of 20............

BEFORE THE TAX APPEAL BOARD

IN THE TAX APPEAL BOARD ACT

Between

A.B. Appellant

And

X.Y. Respondent

NOTICE OF APPLICATION FOR EXEMPTION FROM ELECTRONIC SERVICE

An application is hereby made to the Tax Appeal Board for an order for exemption from electronic service on the following grounds: -

…………………………………………………………………………………………………
………………………………………………………………………………

Dated this .... day of ....20...........

To: The Registrar of the Tax Appeal Board

and

To...

of...

Signature of Applicant or

his Attorney-at-law or Agent

Name of applicant or attorney to be printed below signature