TAX APPEAL BOARD

CONSOLIDATED PRACTICE DIRECTIONS

Date of Consolidated Version: 29 September 2026

Purpose of Consolidation

This Consolidated Version brings together the Practice Directions issued by the Tax Appeal Board and reformats them for consistency of presentation and ease of reference. The Practice Directions are listed in reverse chronological order according to their respective dates of issue. The consolidation is intended to provide a single, accessible reference to the Practice Directions applicable to proceedings before the Tax Appeal Board. The consolidation does not alter the substantive effect of any Practice Direction.

CONSOLIDATED PRACTICE DIRECTIONS

Issue Date of Practice Direction	Practice Direction & Title	Purpose and Scope of Application
18 September 2026	**Appendix 1 - Practice Direction on Electronic Orders and Documents**	To provide for the more expeditious and efficient issue and electronic service of orders, directions, notices, decisions, judgments and other documents through technology; to establish requirements for electronic addresses and service; and to provide for electronic signatures, alternative service and exemptions from electronic service. It applies to all proceedings before the Tax Appeal Board, Attorneys-at-Law, parties acting in person, and communications issued by or on behalf of the Board.
30 April 2024	**Appendix 2 - E-FILING OF COURT DOCUMENTS**	To require documents filed with the Court, including the statutory bundle, exhibits, and other accompanying documents to affidavit evidence or witness statements, to be filed in soft copy in both Word and PDF formats, facilitating the hearing of matters before the Court in keeping with modern civil practice. Applies to all documents filed with the Court, including documents connected with applications and appeals and any supplemental bundle or other documents for which the Court grants permission to file. The Direction supplements, rather than replaces, the earlier 2018 filing direction and does not remove the legal requirement to file hard copies under the Tax Appeal Board Act and Rules.
30 April 2024	**Appendix 3 - ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS**	To provide a procedure where parties seek a deferral of an appeal pending determination of another appeal involving a common or similar point of fact and/or law, and to require the parties to identify the issue or point of law by which they will be guided or agree to be bound. Applies where the Court directs parties to identify an issue or point of law in a specified appeal from which guidance is anticipated or by which parties agree to be bound. It addresses disagreements about the identified issue and provides for statements in the form of Appendix A, without prejudice to rights of appeal.
21 May 2021	**Appendix 4 - TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS**	To maintain the functions of the Tax Appeal Board during the May–July 2021 public emergency period while minimizing risk to Court users and staff, by continuing online facilities, extending the period for filing documents, maintaining Registry operations, and providing a process for matters to be deemed fit for hearing. Applies at the Tax Appeal Board during the specified period from Monday 24 May 2021 to Monday 5 July 2021 inclusive. It supplements previous directions on the subject matter and governs the specified period.
15 December 2020	**Appendix 5 - Practice Direction — Signing of Documents and Authorities**	To identify persons signing documents by requiring names to be printed in block letters, including where replica signatures are used electronically or mechanically; and to provide for authorities supporting written or oral submissions to be highlighted where possible and submitted in full in hard and soft copy. Effective 1st January 2021.

Tax Appeal Board — Consolidated Practice Directions Page 1

Issue Date of Practice Direction	Practice Direction & Title	Purpose and Scope of Application
30 July 2020	**Appendix 6 - Practice Direction — Filing of Affidavit Evidence and Witness Statements**	To standardise the information appearing in the top right-hand corner of affidavit evidence and witness statements filed before the Tax Appeal Board, including the maker/deponent, nature of document, filing party, and date. It also provides for a specimen and took effect on 1st September 2020.
15 July 2020	**Appendix 7 - Practice Direction — Protocols for Online Hearings**	To facilitate online hearings before the Tax Appeal Board. The protocols apply to mention and report matters, applications for adjournments, extensions of time and uncontested hearings unless the Court determines otherwise, and set out the request procedure, platform, contact, conduct, security/in-camera requirements and related hearing arrangements.
17 June 2020	**Appendix 8 - Practice Direction on COVID-19 Virus Safety Protocols**	To establish safety protocols for staff, visitors, the environment of the Tax Appeal Board, and general directives common to those categories, in order to ensure that the welfare, safety and health of Court users are maintained and secured in the most practicable and feasible manner in keeping with Ministry of Health guidelines. The Direction takes effect from 22 June 2020.
17 March 2020	**Appendix 9 - Practice Direction on COVID-19 Virus Emergency Directions**	To protect the health and safety of Court staff and members of the public during the COVID-19 pandemic; reduce the number of persons entering courthouses; and ensure that Court staff and facilities are as safe as possible. It provides temporary directions concerning time, hearings, attendance, screening, and persons affected by COVID-19 during the specified period.
27 September 2019	**Appendix 10 - Practice Direction on Filing of Statutory Bundles of Documents Pursuant to Section 7(6) of the Tax Appeal Board Act Chap. 4:50**	To prescribe requirements for statutory bundles, including certification, pagination, indexing, binding, format and presentation, bundle labels, and sanctions for non-compliance, pursuant to the Tax Appeal Board Act, Rules and the inherent jurisdiction of the Tax Appeal Board.
1 May 2018	**Appendix 11 - Practice Direction on Submission of Pleadings and Written Applications in Soft Copy**	To regulate the submission of pleadings and written applications filed with the Court Registry in soft copy, including Notices of Appeal, Statements of Case, Answers to Statements of Case, affidavit evidence or witness statements, written submissions and amendments. It also provides for the formats in which soft-copy documents are to be submitted and for Registry review for consistency and compliance.
9 June 2009	**Appendix 12 - Practice Direction on Application for an Order in Terms of an Agreement Between the Parties to an Appeal**	To provide for the consideration of an application for an order in terms of an agreement between the parties to an appeal. The application is to be in writing and must provide the particulars necessary for the Court to record the final position of the parties and bring the appeal to closure.
9 June 2009	**Appendix 13 - Practice Direction on Filing by the Respondent of Copies of All Documents Relevant to the Decision Appealed From**	To ensure compliance with section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules by requiring copies of all documents relevant to the decision appealed from to be certified, with the certification exhibited at the front of the bundle and included in the index.

Consolidation note: The sequential Practice Direction numbers have been removed from the consolidated presentation. Original issue dates are retained. Where the supplied source does not state an issue date, this is expressly identified rather than inferred.

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Appendix 1 - Practice Direction on Electronic Orders and Documents

Practice Direction on Electronic Orders and Documents

Issue date: 18 September 2026

Purpose and Scope of Application

To provide for the more expeditious and efficient issue and electronic service of orders, directions, notices, decisions, judgments and other documents through technology; to establish requirements for electronic addresses and service; and to provide for electronic signatures, alternative service and exemptions from electronic service. It applies to all proceedings before the Tax Appeal Board, Attorneys-at-Law, parties acting in person, and communications issued by or on behalf of the Board. Source Practice Direction – Reformatted for Consolidation Practice Direction on Electronic Orders and Documents 2026

Citation, Commencement and Application

Citation: This Practice Direction may be cited as the Tax Appeal Board Practice Direction on Electronic Orders and Documents 2026. Commencement: This Practice Direction shall come into effect on 18 September 2026. Application: This Practice Direction applies to all proceedings filed before the Tax Appeal Board; all Attorneys-at-Law appearing before the Board; all parties acting in person; and all orders, directions, notices, decisions, judgments and other communications issued by or on behalf of the Board.

Duty to Provide Electronic Addresses for Service

Provision of Email Address: Every Attorney-at-Law and/or party acting in person shall provide a primary email address and, where available, a secondary email address, identifying which is primary and secondary. Each party is responsible for the accuracy of the email addresses forming part of the contact information on filed documents and shall include appropriate telephonic and residential and/or business contact information. Address for Service: The email addresses provided shall constitute the party's address in order of priority for electronic service unless the Board orders otherwise. Change of Email Address: A party shall notify the Court Registry of any change by filing and serving the prescribed Notice of Change of Email Address. Service remains valid if sent to the most recent email address provided to the Board. Register of Email Addresses: The Court Registry shall maintain a register of email addresses filed for service. Duty to Monitor Email: Attorneys-at-Law and parties acting in person shall regularly monitor the email address, maintain sufficient mailbox capacity and take reasonable steps to prevent Board communications from being diverted to spam or junk folders. Undelivered Communications and Other Means of Service: Where an electronic communication is returned undelivered, the Registry may resend it to a secondary email address, contact the party to verify the address, or direct service by another means in accordance with the Tax Appeal Board Act.

Service of Electronic Orders

Electronic Service: Unless otherwise directed by the Board, orders, directions, decisions, judgments and notices may be served electronically by the Court Registry. Method of Service: Electronic service may be effected by emailing a PDF copy, providing a secure electronic link, uploading the order to a Board-approved electronic portal, or using another electronic means approved by the Board. Electronic Signature: An electronically transmitted order may bear an authorised electronic signature, electronic endorsement of the Court Registry, or other Board-approved authentication. An electronically signed order has the same force and effect as an original signed order. A physical signed and delivered order, notice, decision, judgment or direction is not invalidated by this Practice Direction. Time of Service: Unless the contrary is proven, service by email is deemed effected on the day of transmission if sent before 4:00 p.m. on a business day, or on the next business day if sent after 4:00 p.m. or on a non-business day. Time for Transmission: The Court Registry shall endeavour to transmit orders and directions within a reasonable time from the order being perfected or issued.

Format of Email Communications

Subject Line: Emails serving an order, direction, decision, judgment or notice shall identify the Tax Appeal Board service of order designation (or similar designation prescribed by the Registry), the appeal number, and a short description of the document served. Contents of Email: Unless otherwise directed, the email body shall identify the appeal number, names of the parties, document being served, date of the order, and any applicable compliance date. Size of Attachments: Where documents exceed the maximum electronic transmission limit established by the Board, they shall be transmitted in separate numbered emails or by secure electronic link.

Exemption from Electronic Service

Application for Exemption: An Attorney-at-Law or party acting in person requiring delivery by a means other than electronic service shall apply to the Board for an exemption using the prescribed form. Alternative Service: Where an exemption is granted, the Board may direct service by post, personal delivery, facsimile transmission, or another method it considers appropriate. Completion of Alternative Service: Where service is effected by post, service is deemed complete seven days after posting unless the Board directs otherwise.

Default and Miscellaneous Provisions

Certified Copies: A party requiring a certified copy of an electronically issued order shall apply to the Court Registry by letter addressed to the Registrar, providing sufficient information to identify the document. Failure of the Court Registry to Comply: Failure by the Board or Court Registry to comply with a provision does not invalidate a notice, direction, order, decision, judgment or proceeding unless the Board otherwise directs. Overriding Power: The Board retains discretion to direct service by any method that is just, proportionate and consistent with the efficient determination of appeals.

Dated this 29th day of September, 2026.

Appendix 2 - E-FILING OF COURT DOCUMENTS

E-FILING OF COURT DOCUMENTS

Issue date: 30 April 2024

Purpose and Scope of Application

To require documents filed with the Court, including the statutory bundle, exhibits, and other accompanying documents to affidavit evidence or witness statements, to be filed in soft copy in both Word and PDF formats, facilitating the hearing of matters before the Court in keeping with modern civil practice. Applies to all documents filed with the Court, including documents connected with applications and appeals and any supplemental bundle or other documents for which the Court grants permission to file. The Direction supplements, rather than replaces, the earlier 2018 filing direction and does not remove the legal requirement to file hard copies under the Tax Appeal Board Act and Rules. Pursuant to Section 6(13) of the Tax Appeal Board Act, Chapter 4:50, and the powers vested in the Honourable Chairman to determine procedure and the inherent jurisdiction of the Tax Appeal Board as a Superior Court of Record, this Practice Direction is issued. The Court identified the need for documents filed in hard copy also to be filed in soft copy to facilitate the hearing of matters and appeals. All documents filed with the Court, including the statutory bundle of documents, exhibits, and other accompanying documents to affidavit evidence or witness statements, are to be filed in soft copy in both Word and PDF formats. This Direction supplements the earlier Practice Direction issued in 2018 and does not replace it. The Direction does not supplant or replace the legal requirement for parties to file hard copies of all documents connected with business before the Court under the Tax Appeal Board Act and Rules, Chapter 4:50. It applies to applications granted by the Court to file any supplemental bundle of documents or any other documents. The source document states that it comes into force on 1 June 2024.

Appendix 3 - ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS

ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS

Issue date: 30 April 2024

Purpose and Scope of Application

To provide a procedure where parties seek a deferral of an appeal pending determination of another appeal involving a common or similar point of fact and/or law, and to require the parties to identify the issue or point of law by which they will be guided or agree to be bound. Applies where the Court directs parties to identify an issue or point of law in a specified appeal from which guidance is anticipated or by which parties agree to be bound. It addresses disagreements about the identified issue and provides for statements in the form of Appendix A, without prejudice to rights of appeal. The parties may seek a deferral of a hearing pending determination of a particular appeal based on a common or similar point of fact and/or law arising in another appeal. The parties may not clearly identify the issue or point of law in the related appeal, or may have differing views as to the extent to which the appeal may bear on other appeals. When directed by the Court, parties are to file a statement identifying the issue or point of law by which they will be guided or agree to be bound in a specified appeal or appeals. If the parties disagree as to the issue or point of law in the identified appeal from which guidance is anticipated, each party may file a separate statement. A statement is to follow the format attached as Appendix A, which may be modified or adapted as necessary and forms part of the Direction. A statement is without prejudice to the right of appeal pursuant to the Tax Appeal Board Act and Rules, Chapter 4:50, of the substantive decision(s) identified. Appendix A requires the file number, substantive case(s), identified issue(s), cases to follow the outcome, date, signature, and name in block letters of the attorney, party representative, or litigant in person. The source document states that it comes into force with effect from 1 June 2024.

Appendix 4 - TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS

TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS

Issue date: 21 May 2021

Purpose and Scope of Application

To maintain the functions of the Tax Appeal Board during the May–July 2021 public emergency period while minimizing risk to Court users and staff, by continuing online facilities, extending the period for filing documents, maintaining Registry operations, and providing a process for matters to be deemed fit for hearing. Applies at the Tax Appeal Board during the specified period from Monday 24 May 2021 to Monday 5 July 2021 inclusive. It supplements previous directions on the subject matter and governs the specified period. The Court recognized the need for social distancing, sanitisation, handwashing, facial masking, stay-at-home measures, and adherence to Ministry of Health protocols. The Tax Appeal Board was deemed an Essential Service by Legal Notice No. 142 issued on 16 May 2021, Regulation 10. The Direction sought to minimize risk through continued implementation of online facilities and to extend the period through which documents were to be filed. It took account of the high incidence of COVID-19 infections and mortalities in May 2021, the State of Emergency proclaimed by Legal Notice No. 141 on 15 May 2021, public-health regulations and policies, and the safety, health and wellbeing of Court personnel, attorneys, Court users, and members of the public. For the specified period, the Direction provides that it supplements previous Practice Directions on the subject matter and governs that period. For submissions or other court-related documents required by previous order of the Court, time was extended to Monday 5 July 2021. The Registry was to remain open during the specified period unless otherwise indicated. Documents could be emailed electronically to txab@gov.tt, but hard copies were to be filed immediately after the specified period unless otherwise directed. The Court could, on its own motion, deem a matter fit for hearing during the specified period. A party to an intended or actual application, appeal, or other hearing could apply to have a matter deemed fit for hearing. The application was to be made in writing to the Registrar in accordance with Rule 5 of the Tax Appeal Board Rules and accompanied by an affidavit setting out the facts and reasons; it could be emailed to txab@gov.tt.

Appendix 5 - Practice Direction — Signing of Documents and Authorities

Practice Direction — Signing of Documents and Authorities

Issue date: 15 December 2020

Purpose and Scope of Application

To identify persons signing documents by requiring names to be printed in block letters, including where replica signatures are used electronically or mechanically; and to provide for authorities supporting written or oral submissions to be highlighted where possible and submitted in full in hard and soft copy. Effective 1st January 2021. In accordance with the powers vested in the Office of Chairman by the Tax Appeal Board Act, Chap.4:50, Section 6(13), to give directions for the hearing of appeals before the Tax Appeal Board, the following directions are hereby issued:

1. All persons filing a document with the Court who are required to sign their name should also print their name below the signature in block letters. Where a replica signature is printed

electronically or by other mechanical means on any document, the name of the person whose signature is printed must also be printed so that the person may be identified.

2. All authorities furnished to the Court in support of written or oral submissions, particularly statute and case law should, where possible, be highlighted in yellow with the relevant

passages or parts relied upon and these should be submitted in their entirety in hard and soft copy.

3. These directions take effect from 1st January 2021.

HH Judge Anthony D.J. Gafoor — Hon. Chairman — 15th December 2020

Issue date: 21 May 2021

Appendix 6 - Practice Direction — Filing of Affidavit Evidence and Witness Statements

Practice Direction — Filing of Affidavit Evidence and Witness Statements

Issue date: 30 July 2020

Purpose and Scope of Application

To standardise the information appearing in the top right-hand corner of affidavit evidence and witness statements filed before the Tax Appeal Board, including the maker/deponent, nature of document, filing party, and date. It also provides for a specimen and took effect on 1st September 2020. In accordance with the powers vested in the Office of Chairman by the Tax Appeal Board Act, Chap.4:50, Section 6(13), to give directions for the hearing of appeals before the Tax Appeal Board, the following directions are hereby given:

FILING OF AFFIDAVIT EVIDENCE AND WITNESS STATMENTS

1. All affidavit evidence or witness statements being filed before the Tax Appeal Board are to contain the information specified below in the top right hand corner of the document:

(i) The name of the maker or deponent;

(ii) The nature of the document;

(iii) If more than one document is being filed by the maker or deponent, sequential numbers should be specified;

(iv) On whose behalf the document is filed;

(v) The date of the document.

2. A specimen of what is required is attached to these directions as Appendix A.

3. These directions take effect from 1st September 2020.

HH Judge Anthony D.J. Gafoor — Hon. Chairman — 30th July 2020

APPENDIX A — SPECIMEN

“John Smith Affidavit No.2 Filed on behalf of the Respondent 1st September 2020”

Appendix 7 - Practice Direction — Protocols for Online Hearings

Practice Direction — Protocols for Online Hearings

Issue date: 15 July 2020

Purpose and Scope of Application

To facilitate online hearings before the Tax Appeal Board. The protocols apply to mention and report matters, applications for adjournments, extensions of time and uncontested hearings unless the Court determines otherwise, and set out the request procedure, platform, contact, conduct, security/in-camera requirements and related hearing arrangements. TAX APPEAL BOARD — SUPERIOR COURT OF RECORD — #27, FREDERICK STREET, PORT-OF-SPAIN, TRINIDAD, WEST INDIES. EMAIL: txab@gov.tt — TELEPHONE CONTACT: (868) 623-1330 — www.taxappealboard.gov.tt

PROTOCOLS FOR ONLINE HEARINGS

(1) The incidence of the COVID-19 pandemic has changed the way of doing business. It is therefore imperative that the Tax Appeal Board aligns its operations to incorporate online hearings in accordance with previously issued Practice Directions Nos. 5 and 6 dated 17th April 2020 and 18th June 2020 respectively. These protocols are intended to facilitate online hearings by attorneys and other stakeholders to ensure the sanctity of the conduct of certain categories of matters before the Court. (2) These protocols shall apply to online hearings for mention and report matters, applications for adjournments, extensions of time or uncontested hearings unless the Court determines otherwise. (3) If an online hearing of an appeal is desired, attorneys representing both Parties and a litigant in person together with the Respondent’s representative are required to make a joint request to the Registrar of the Tax Appeal Board. This request shall be sent in writing, by letter or email, at least two (2) clear days before the hearing of the matter, accompanied by Parties’ reason(s) for the request for the online hearing. Please note that, if the request is sent by email, such email must be received before 4.00 p.m. at the Tax Appeal Board on the day preceding the two (2) clear days. (4) The Court will consider the joint application and inform the Parties in writing or by email via the Registrar as to whether the request will be granted. (5) All such requests should be addressed to the Registrar at the Tax Appeal Board, #27, Frederick Street, Port of Spain or emailed to the above address which is txab@gov.tt (6) The Court may also, of its own volition, suggest that a hearing be held online. Such a suggestion may be made during the course of an oral hearing or by email via the Registrar, but will only be so ordered with the consent of both Parties and their designated representatives. If made during the course of a hearing, such consent may be given orally. If such a suggestion is made in writing from the Court, the Parties must confirm their agreement thereto by letter or by email within two (2) clear days of the date the suggestion was made. (7) If a matter is listed for an online hearing, the Court will email log-in details to the Parties at least two clear days before the hearing. (8) Zoom will be the Court’s video conferencing platform. The Parties are encouraged to utilize the following link to become familiar with this online tool https://zoom.us/about/ (9) It is critical that the parties supply their contact information which will include their email addresses, office phone numbers and mobile phone numbers. Parties are encouraged to use their mobile phones to ensure that they could be easily contacted by the Court in the event of connectivity issues. (10) It is imperative that all Parties log on at least fifteen minutes before the hearing to ensure that the Court is able to resolve any issues that may affect the online hearing of the matter. The Parties are reminded that it is important to test their sound and video settings before the hearing of the appeal. If any issues arise, the Parties can contact the Court by email at txab@gov.tt or by telephone at 623-1330, 624-3038 or 627-3314 (11) During the hearing Parties must be cognizant of the following:

a. To remain within view of their camera

b. Only persons who are involved in the matter must be in the room, bearing in mind that all proceedings at the Tax Appeal Board must be held in camera in accordance with Section 8

(1) of the Tax Appeal Board Act, Chap. 4:50

c. Parties will only be permitted to remove themselves from the camera’s view or leave the hearing while it is in progress with leave of the Court

d. They must conduct themselves in a manner appropriate to the decorum of a Court

e. Dress appropriately in a manner befitting an attorney at law or suitable to a Court environment

f. Parties’ microphones will be automatically muted at the start of a meeting. If a participant wishes to address the Court that person must indicate his/her wish to so do by using the

“Raise Hand” icon

g. Parties are not permitted to record or to duplicate the meeting in any form

h. The orders made by the Tax Appeal Board during the remote hearings will be drawn up by the Registrar.

This measure will take effect from the 15th July 2020 and continue thereafter unless otherwise advised.

HH Judge Anthony D.J. Gafoor — Hon. Chairman — Tax Appeal Board — 15th July 2020

Appendix 8 - Practice Direction on COVID-19 Virus Safety Protocols

Practice Direction on COVID-19 Virus Safety Protocols

Issue date: 17 June 2020

Purpose and Scope of Application

To establish safety protocols for staff, visitors, the environment of the Tax Appeal Board, and general directives common to those categories, in order to ensure that the welfare, safety and health of Court users are maintained and secured in the most practicable and feasible manner in keeping with Ministry of Health guidelines. The Direction takes effect from 22 June 2020. Pursuant to Sections 6 (7) and 6 (13) of the Tax Appeal Board Act Chap. 4:50 with reference to the powers vested in the Honourable Chairman and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction is hereby issued. The pandemic of 2020 has resulted in a significant adjustment in the operations of the Tax Appeal Board. As a result, safety protocols have been developed for four specific categories: staff; visitors; the environment of the Tax Appeal Board; and general directives which are common to the first three. These protocols are appended to this Practice Direction. Given that the operations of the Tax Appeal Court are critical to the good governance of Trinidad and Tobago as a judicial department of State, this Practice Direction is issued in order to ensure that the welfare, safety and health of all Court users are maintained and secured in the most practicable and feasible manner in keeping with Ministry of Health guidelines as issued and updated from time to time. This Practice Direction will take effect from the 22nd June 2020.

Appendix 9 - Practice Direction on COVID-19 Virus Emergency Directions

Practice Direction on COVID-19 Virus Emergency Directions

Issue date: 17 March 2020

Purpose and Scope of Application

To protect the health and safety of Court staff and members of the public during the COVID-19 pandemic; reduce the number of persons entering courthouses; and ensure that Court staff and facilities are as safe as possible. It provides temporary directions concerning time, hearings, attendance, screening, and persons affected by COVID-19 during the specified period. Pursuant to Section 6(7) of the Tax Appeal Board Act Chap. 4:50 with reference to the powers vested in the Honourable Chairman and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction is hereby issued. In response to the Corona virus (COVID-19) pandemic in the Republic of Trinidad and Tobago, this Practice Direction is issued to protect the health and safety of Court staff and members of the public who interact with the Court. Whereas the Tax Appeal Board is desirous of—(a) reducing the number of persons entering the nation's courthouses; and (b) ensuring that the Court's staff and physical facilities are rendered as safe as possible for persons physically attending the building which is located at 27 Frederick Street, Port of Spain. The following measures are to be implemented with immediate effect from today, Tuesday March 17, 2020 to Friday April 17, 2020 inclusive, at the Tax Appeal Board ('the specified period').

1. With respect to all directions or deadlines which have been the subject of previous orders issued by the Court or not specifically addressed in this Practice Direction, time will be extended to April 20, 2020.

2. In accordance with Rule 4 of the Tax Appeal Board Rules Chapter 4:50, the Court's Registry will remain open during the specified period unless otherwise indicated.

3. On its own motion, the Court may deem a matter to be fit for hearing during the specified period save for closure during the Easter break as set out in Rule 4.

4. Any party to an action or to an intended action may apply to the Court to have a matter deemed fit for hearing during the specified period.

5. An application under paragraph 4 hereof shall be made in writing to the Registrar of the Tax Appeal Court in accordance with Rule 5 of the Tax Appeal Board Rules and must be accompanied by an affidavit setting out the facts and reasons which make the matter fit for hearing during the specified period.

6. In the interest of public health and safety and in order to maintain the appropriate social distancing, attendance at the Court's facilities should be limited to attorneys, parties, and necessary witnesses if so permitted in accordance with paragraphs 3 and 4 hereof.

7. The Court may establish screening procedures and health and safety protocols for entry into the Court building. Persons may be denied entry into the Court building if they display

symptoms related to Covid-19.

8. Anyone with legitimate Court business who is carrying Covid-19, is caring for someone who is so infected or in a high-risk category as stated by the Ministry of Health, is advised as follows: (a) to remain at home and (b) to request an adjournment via e-mail to the Registrar of the Tax Appeal Board.

Practice Direction on Filing of Statutory Bundles of Documents Pursuant to Section 7(6) of the Tax Appeal Board Act Chap. 4:50

Issue date: 27 September 2019

Purpose and Scope of Application

To prescribe requirements for statutory bundles, including certification, pagination, indexing, binding, format and presentation, bundle labels, and sanctions for non-compliance, pursuant to the Tax Appeal Board Act, Rules and the inherent jurisdiction of the Tax Appeal Board. In accordance with the powers vested in the Honourable Chairman by virtue of Section 6(13) of the Tax Appeal Board Act whereby the Presiding Member may, subject to the Tax Appeal Board Act and Rules Chap. 4:50 and the Income Tax Act Chap. 75:01 determine the procedure to be followed in an appeal and in exercise of the inherent jurisdiction vested in the Tax Appeal Board as a superior court of record, the following Practice Direction is hereby issued:

1. Certification — Each bundle shall contain a certificate from the appropriate officer acting on behalf of the Respondent which verifies that the bundle contains copies of all relevant

documents to the decision appealed from.

2. Pagination — (a) Each bundle must be paginated with each and every page being numbered individually and consecutively; and (b) Page numbers must be inserted in bold at the

bottom right hand corner of each page and in a form that can clearly distinguished from any pagination on the page.

3. Index — (a) An index must be included at the front of each bundle with a listing of each document and the corresponding page reference. Each document should be identified briefly

but accurately. There shall be no generic labelling of documents such as “Other Documents presented” or “Miscellaneous Documents” or any similar classification; (b) Where the bundle consists of more than one volume, a full index of all the documents must be included in the first volume and an index included in each volume to the documents in that volume.

4. Binding — (a) Each bundle must be bound together in a manner sufficiently sturdy to withstand repeated use; and (b) Where each bundle consists of more than 300 pages, it must be contained in more than one volume with the number of the volume clearly marked.

5. Format and presentation — (a) Where possible, the documents in the bundle should be on legal-size paper (8.5 x14); (b) All documents should be placed in the bundle to ensure

that

the text can be read from left to right and a margin of 1.5 inches left blank nearest the left edge of each page; (c) Unless there is good reason, no more than one copy of any document should be included; (d) Where any marking or writing in colour on a document is significant, the document must be copied in colour or marked up correctly in colour; (e) Documents which are not easily legible should be transcribed and the transcription marked and placed next to the document transcribed; (f) Any photographs or survey plans must be clearly copied; (g) Documents in a foreign language should be translated and the translation marked and placed next to the translated document. The translation should be agreed or, if it cannot be agreed, each party’s proposed translation should be included; (h) Different sections of the bundle may be separated by dividers so long as these are clearly indexed; and (i) Where there are affidavits containing exhibits among the documents in the bundle, the exhibits should be separately identified.

6. Bundle Labels — (a) The bundle must be clearly identified, on the spine and on the front cover, with the name of the case and the Tax Appeal Board’s reference; and (b) Where the bundle consists of more than one volume, each volume must be numbered on the spine, the front cover and the inside of the front cover.

7. Sanctions for non-compliance — If a Respondent fails to comply with these directions without a good explanation, the appeal will be at risk of being allowed for failure to so comply.

Appendix 11 - Practice Direction on Submission of Pleadings and Written Applications in Soft Copy

Practice Direction on Submission of Pleadings and Written Applications in Soft Copy

Issue date: 1 May 2018

Purpose and Scope of Application

To regulate the submission of pleadings and written applications filed with the Court Registry in soft copy, including Notices of Appeal, Statements of Case, Answers to Statements of Case, affidavit evidence or witness statements, written submissions and amendments. It also provides for the formats in which soft-copy documents are to be submitted and for Registry review for consistency and compliance. BEFORE THE TAX APPEAL BOARD (Superior Court of Record, Chap 4 50) In accordance with the powers vested in the Honourable Chairman as Presiding Member of the Court by virtue of Section 6(13) of the Tax Appeal Board Act, whereby the Presiding Member may, subject to the Tax Appeal Board Act, the Tax Appeal Board Rules Chap.4:50 and the Income Tax Act. Chap.75:01 determine the procedure to be followed in an appeal and in exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction is hereby issued:

1. All pleadings and written applications filed with the Court Registry, including Notices of Appeal, Statements of Case, Answers to the Statement of Case, Affidavit evidence or witness

statements and all written submissions including any amendments thereto filed in accordance with the Tax Appeal Board Act and the Tax Appeal Board Rules. Civil Proceedings Rules 1998 as amended, directions of the Court and/or any other pertinent Act and Rules are also to be submitted in soft copy to the address specified from time to time by the Court and/or Registrar on the same date that the hard copy documents are filed with the Court Registry.

2. Any statutory bundle of documents, exhibits or other accompanying documents to such affidavit evidence or witness statements are not required to be submitted in soft copy.

3. The soft copy documents should be submitted in both PDF and Word formats.

4. The Court Registry shall review any soft copy document submitted for consistency and compliance with the Tax Appeal Board Act and the Tax Appeal Board Rules and this Practice

Direction and/or any other pertinent rules or directions pursuant to which such documents referred to above are filed. A document so submitted that does not meet these requirements may be returned for correction to ensure consistency and compliance.

5. This Practice Direction will come into force on 1 May 2018.

HH Anthony D.J. Gafoor — Honourable Chairman — Tax Appeal Board — 1 May 2018

Appendix 12 - Practice Direction on Application for an Order in Terms of an Agreement Between the Parties to an Appeal

Practice Direction on Application for an Order in Terms of an Agreement Between the Parties to an Appeal

Issue date: 9 June 2009

Purpose and Scope of Application

To provide for the consideration of an application for an order in terms of an agreement between the parties to an appeal. The application is to be in writing and must provide the particulars necessary for the Court to record the final position of the parties and bring the appeal to closure.

SUBJECT — APPLICATION FOR AN ORDER IN TERMS OF AN AGREEMENT BETWEEN THE PARTIES TO AN APPEAL

Practice - Determination of Procedure to be followed in an Appeal-Applications for an order in terms of an Agreement between the Parties-Tax Appeal Board Act, Section 6(13) Tax Appeal Board Rules, Rule 5.

PRACTICE DIRECTION

In order to provide for the consideration of an Application for an order in terms of an agreement between the parties to an appeal, the Chairman of the Tax Appeal Board, pursuant to Section 6(7) and 6(13) of the Tax Appeal Board Act, hereby issues the following direction for the guidance of the parties to an appeal.

1. This Practice Direction takes effect from the date of issue.

2. An application to settle an appeal by way of an agreement between the parties is to be in writing in conformity with Rule 5 of the Tax Appeal Board Rules.

3. The application must include in respect of each year of income; or in respect each VAT period; or in respect of such other specific period according to the specific law involved the

following:

(i) full particulars of the proposed variation of the liability of the appellant which is the subject of the appeal;

(ii) the final outcome of the variation on the liability of the appellant; and

(iii) any other relevant particulars which will assist the Court to record the final position of the parties, and to bring the appeal to closure.

4. This practice direction replaces any previous directions by this Court on the subject.

HH Anthony DJ Gafoor — Chairman — Tax Appeal Board — 9 June 2009

Appendix 13 - Practice Direction on Filing by the Respondent of Copies of All Documents Relevant to the Decision Appealed From

Practice Direction on Filing by the Respondent of Copies of All Documents Relevant to the Decision Appealed From

Issue date: 9 June 2009

Purpose and Scope of Application

To ensure compliance with section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules by requiring copies of all documents relevant to the decision appealed from to be certified, with the certification exhibited at the front of the bundle and included in the index.

SUBJECT — FILING BY THE RESPONDENT OF COPIES OF ALL DOCUMENTS RELEVANT TO THE DECISION APPEALED FROM

Practice - Determination of Procedure to be followed in an Appeal-Filing of all documents relevant to the decision appealed from-Tax Appeal Board Act. Section 7(6)- Tax Appeal Board Rules, Rule 25(1).

PRACTICE DIRECTION

In order to ensure compliance with the statutory requirements of Section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules, the Chairman of the Tax Appeal Board, in accordance with Section 6(7) and 6(13) of the Tax Appeal Board Act, hereby issues the following directions for the guidance of the parties to an appeal.

1. This Practice Direction takes effect from the date of issue.

2. Copies of all documents relevant to the decision appealed from in accordance with Section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules are to be

certified as being in conformity with the aforementioned provisions.

3. Such certification is to be exhibited at the front of the bundle after the index to the bundle and must be included in the index.

4. The certificate is to be in the following form:

“I, the undersigned (Respondent) do hereby certify that the attached pages are copies of all documents relevant to the decision appealed from in compliance with Section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules in respect of the following Appeal:- “No _________ Between A. B Appellant and X. Y. Respondent Respondent Date”

HH Anthony DJ Gafoor — Chairman — Tax Appeal Board — 9 June 2009