



TAX APPEAL BOARD
(Superior Court of Record)
#27, FREDERICK STREET, PORT OF SPAIN.
REPUBLIC OF TRINIDAD AND TOBAGO
www.taxappealboard.gov.tt

TEL. /FAX: (868) 623-1330, E-MAIL: txab@gov.tt; taxboard@gov.tt

PRACTICE DIRECTION NO. 11 OF 2024
E-FILING OF COURT DOCUMENTS

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.11* is hereby issued.

Whereas:

Practice Direction No.3 issued on 1st May 2018 had given directions for all documents filed with the Court to be so filed in soft copy in both Word and PDF formats save for the statutory bundle of documents, exhibits or other accompanying documents to such affidavit evidence or witness statements

The Court has identified the need for all documents so filed in hard copy to also be filed in soft copy to facilitate the hearing of all matters before the Court in keeping with modern civil practice and in order to facilitate the hearing of all appeals and applications before the Court

This Practice Direction now provides as follows:

All documents so filed with the Court, including the statutory bundle of documents, exhibits or other accompanying documents to such affidavit evidence or witness statements are to be filed in soft copy in both Word and PDF formats.

For the avoidance of doubt, this Practice Direction does not replace but rather supplements Practice Direction No.3 of 2018

Further, this Practice Direction also does not supplant or replace the legal requirement for the parties to file hard copies of all documents connected with any business before the Court under the *Tax Appeal Board Act and Rules*, Chap.4:50 of the Laws of Trinidad and Tobago.

This Practice Direction applies to any applications granted by the Court to file any supplemental bundle of documents or any other documents.

This Practice Direction is to be referred to as Practice Direction No. 11 of 2024 and comes into force on 1st June 2024.

/s/ Anthony D.J. Gafoor

HH Judge Anthony D.J. Gafoor

Honourable Chairman

Dated this 30th day of April 2024