



TAX APPEAL BOARD
(Superior Court of Record)
#27, FREDERICK STREET, PORT OF SPAIN.
REPUBLIC OF TRINIDAD AND TOBAGO
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PRACTICE DIRECTION NO. 12 OF 2024
ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS

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.12* is hereby issued.

Background

Whereas:

- (i) The parties before the Court may seek a deferral of the hearing of appeals before the Court pending the determination of a particular appeal on the basis of a common or similar point of fact and/or law arising in another appeal
- (ii) The parties may not have clearly identified the issue or point of law in the related appeal or

- (iii) The parties may have differing views as to the extent to which the appeal so litigated or determined by the Court may have a bearing on other appeals

This Practice Direction now provides as follows:

1. 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 (s) when so directed by the Court.
2. If the parties disagree as to the issue or point of law in the appeal so identified from which the anticipated guidance is expected, each party is at liberty to file separate statements.
3. Any such statement is to follow the format attached to this Practice Direction as Appendix A (which may be modified or adapted as necessary) and forms part of this Practice Direction.
4. Any such statement is without prejudice to the right of appeal pursuant to the *Tax Appeal Board Act and Rules*, Chap. 4:50 of the Laws of Trinidad and Tobago.

of the substantive decision(s) so identified.
5. This Practice Direction is to be referred to as Practice Direction No. 12 of 2024 and comes into force with effect from 1st June 2024.

/s/. Anthony D.J. Gafoor

HH Judge Anthony D.J. Gafoor
Honourable Chairman

Dated this 30th day of April 2024

APPENDIX A

File No. of Case by which parties will be bound or guided.....

Name of substantive case(s) which the parties have identified as likely to provide the relevant guidance or by which the parties agree to be bound.....

Issue(s) so identified by which the parties will agree to be bound or guided (adapt as necessary)

.....

Case(s) which are to follow the outcome of the appeal identified above:

Date:

Signature of Attorney or Party representative or litigant in person

Name in block letters of Attorney, party representative or litigant in person

