



## TAX APPEAL BOARD OF TRINIDAD AND TOBAGO

### PRACTICE DIRECTION NO. 2 of 2009

#### 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.*

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#### 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.

Dated the 9<sup>th</sup> day of June 2009.

HH Anthony DJ Gafoor  
Chairman  
Tax Appeal Board

BEFORE THE TAX APPEAL BOARD

(Superior Court of Record, Chap 4 50)

**PRACTICE DIRECTION NO. 3**

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 die 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 No.3 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 Practice Direction No.3 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<sup>st</sup> May 2018.

HH Anthony D.J. Gafoor  
Honourable Chairman  
1<sup>st</sup> May 2018