



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 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 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 1st May 2018.

HH Anthony D.J. Gafoor
Honourable Chairman

1st May 2018