



**REPUBLIC OF TRINIDAD AND TOBAGO**  
**BEFORE THE TAX APPEAL BOARD**  
**(Superior Court of Record, Chap. 4:50)**

**PRACTICE DIRECTION NO. 8**

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 STATEMENTS**

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 1<sup>st</sup> September 2020.

HH Judge Anthony D.J. Gafoor  
Hon. Chairman  
30<sup>th</sup> July 2020

**APPENDIX A**

**SPECIMEN**

“John Smith

Affidavit No.2

Filed on behalf of the Respondent

1<sup>st</sup> September 2020”