



- The case stated would be served by the Board only on the party who has requested it, and be used by that party to file an appeal in accordance with the Court of Appeal Rules.

**TAX APPEAL BOARD**  
 # 27, Frederick Street  
 Port of Spain  
 Phone: 868-624-3038  
 Fax: 868-623-1330  
 Email [txab@gov.tt](mailto:txab@gov.tt)  
 OR  
[taxboard@gov.tt](mailto:taxboard@gov.tt)



**TAX APPEAL BOARD**

**Date established**

1<sup>st</sup> January 1966

**Relevant Legislation**

The Tax Appeal Board Act, Chap. 4:50

**Status of Court**

Superior Court of Record  
 (as High Court).

**Can the public attend sittings of the Court?**

Hearings must be *in camera*. The consent of the Appellant is required to publish the outcome of the proceedings.

**Where located**

When appealing a decision of the Tax

Appeal Board:

- A party who is dissatisfied with the decision of the Court can within twenty - one days of the decision request the Board to state a case for the opinion of the Court of Appeal on a point of law.
- An Appellant is required to pay a fee of \$10.00 when a case stated is requested.



First and Second Floors  
Laquis Building



27, Frederick Street,  
Port of Spain.  
Republic of Trinidad

Companies are represented in Court by  
Attorneys.



and Tobago, West Indies.

### **Composition of Tax Appeal Board:**

Our Court is comprised of:-

A Chairman and two Members.

Our Chairman and Members all carry the title:

“His “or “Her Honour”.

In Court the Chairman who is the presiding  
Member is addressed as “Your Honour”

### **Representation in Court:**

Appellants other than corporate bodies can  
appear in person or by an Attorney.

### **Attire in Court:**

Attorneys are not required to be robed in Court,  
but are expected to conform to the appropriate  
dress code for Court.

### **Filing of appeals:**

#### **Taxpayers to:**

- Receive final assessment from taxing authority.
- Visit the Tax Appeal Board to obtain Notice of Appeal (Form G).
- Complete Notice of Appeal and file in the Board’s Registry within twenty – eight days of receiving the final assessment from the taxing authority

- Serve copy of Notice of appeal on the relevant respondent (e. g. Board of Inland Revenue).
- Await notice of hearing of appeal from Court.
- Be served with statement of case by respondent.
- File and serve answer, if any, on respondent.
- Attend Court on the day of hearing of the appeal.



### **Hearing of Appeal:**

- Appellant and Respondent attend Court on the date stated in the notice of hearing.

- If matter can be settled parties apply for an adjournment to engage in settlement discussions.
- If matter cannot be settled between parties a date for trial is fixed.
- The parties to an appeal can opt to make closing addresses either orally or by written submissions