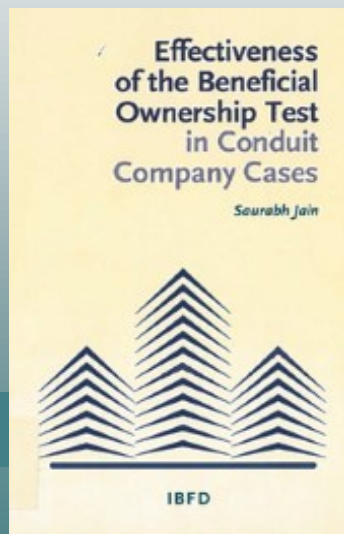
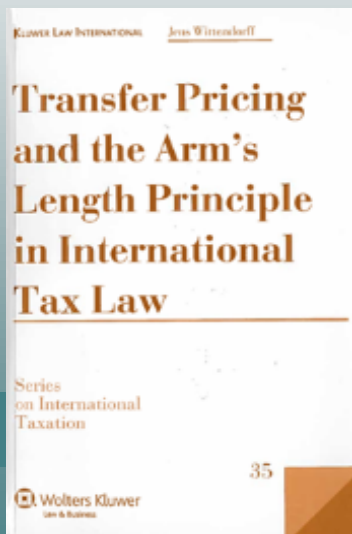
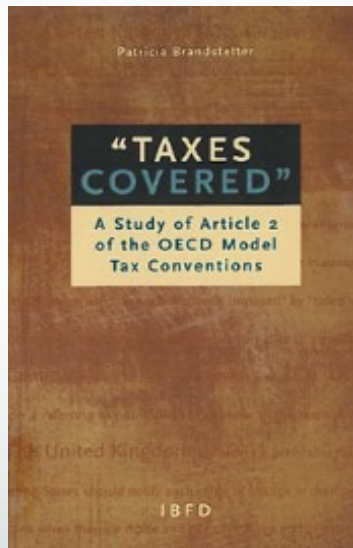
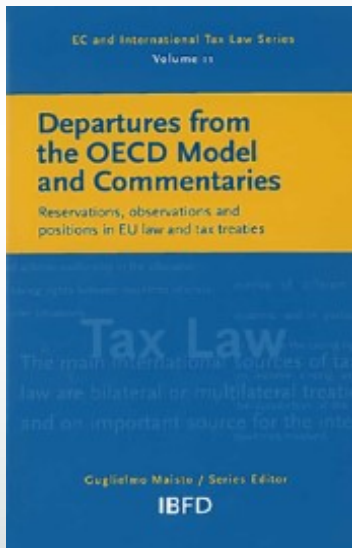


10th May, 2019
Volume 1, Issue 2

Tax Appeal Board GUIDE TO DECISIONS

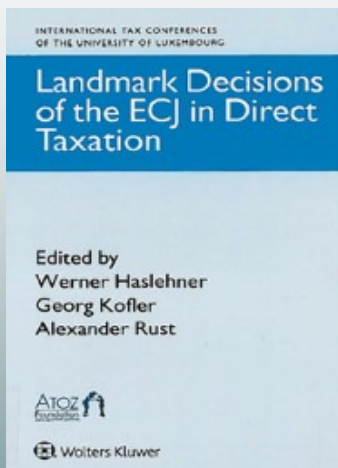
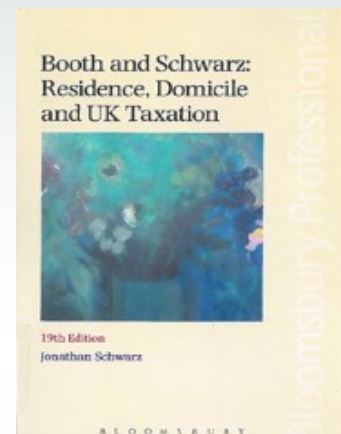
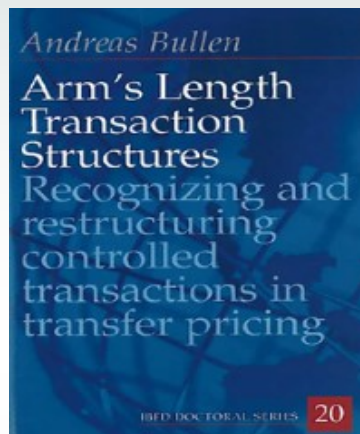
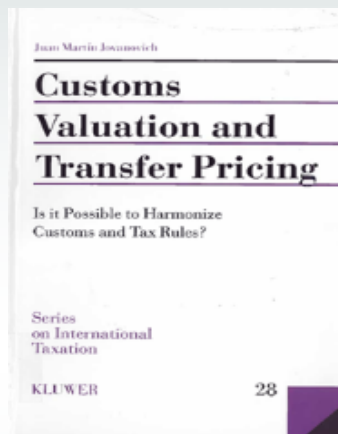
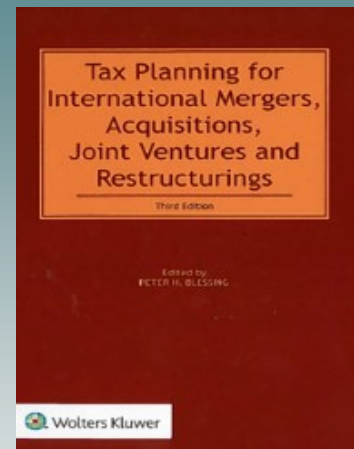
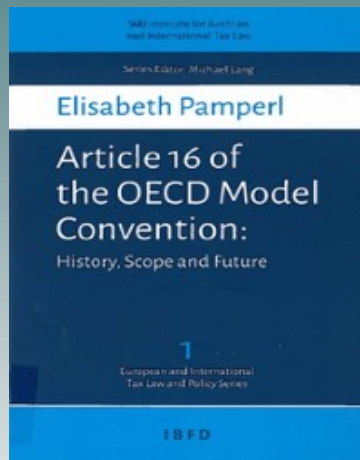
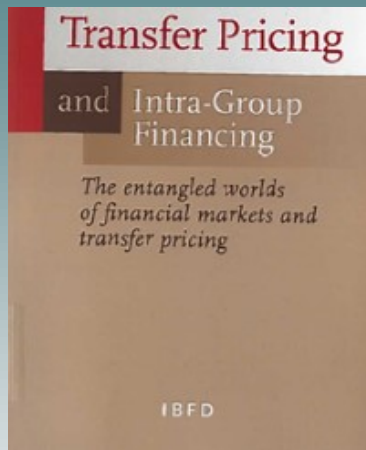
The Tax Appeal Board Guide to Decisions highlights the work of the Court for a particular period. This issue highlights the decisions of the Board from 1st September, 2018 to 6th May, 2019.

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If you want quicker access to judgments on the database you can help by signing an **Authorisation Form** giving the Board consent to publish the judgment without having to edit the names of the appellant.



TAX APPEAL BOARD DECISIONS

1st September, 2018 to 6th May, 2019

APPEAL NO.	APP. Rule 20 Title	RES	DATE DELIVERED	SUBJECT MATTER
I/58/2014	ACQ	BIR	12th October, 2018	Computation of wear and tear allowance in a year of income in which initial allowance is also claimed
I/5/2017	ACR	BIR	12th October, 2018	Procedural Fairness; Investment Tax Credit under the Petroleum Taxes Act
V/7-10/2017	ACS	BIR	30th October, 2018	Application to strike out Notice of Appeal; Relief from sanctions
I/49-52/2014 & I/125-128/2014	ACT	BIR	20th November, 2018	Factors to consider in determination of application for leave of the TAB to grant amendments to Statement of Case; modification of CPR rules within the context of TAB proceedings
A/10&11/2018	ACU	BIR	20th November, 2018	Originating process s.86(4) of ITA
I/43/2017	ACV	BIR	17th December, 2018	Proof of service by Respondent in accordance with s.114 (2) of the ITA
I/102/2015	ACL (No.2)	BIR	21st January, 2019	Beneficial ownership within context of CARICOM Double Taxation Treaty and. S.67 of the ITA; procedural fairness and amendment of pleadings.
SD 5/17	ABQ (No.2)	BIR	27th February, 2019	Assignment of lease vs lease of State Agricultural Lands and whether exemption from Stamp Duty
A 20/18	ACW	BIR	12th March, 2019	Factors to consider in granting extension of time to file Notice of Appeal out of time
I/40/2018	ACX	BIR	28th March, 2019	Procedural fairness within the context of best of judgment assessments
I/75/2012	ACY	BIR	11th April 2019	Initial Allowance and Wear and Tear Allowance in the context of a resulting trust; deductibility of insurance expenditure, pre-paid expenses and evidence required to prove expenditure
I/18/2013	AAH (No.3)	BIR	6th May, 2019	Sufficiency of documentary evidence. Findings on matter referred back to Respondent for reconsideration

TAX APPEAL BOARD'S VISION AND MISSION

Vision Statement

To realize a fully computerized Court (an e-Court) whereby services from the Registry to the Court and also to the Court's external clients are available online.

Mission Statement

To deliver to our clients (both internal and external) a prompt and efficient system of appeals, from assessment to the various taxes and duties, and to deal effectively with any other matters which fall under its jurisdiction.

Contact Us:

Tax Appeal Board
27 Frederick Street
Port of Spain
Trinidad and Tobago

Phone: 868-623-1016; 868-627-3314; 868-624-3038

Fax: 868-624-4972

E-mail: txab@gov.ttt