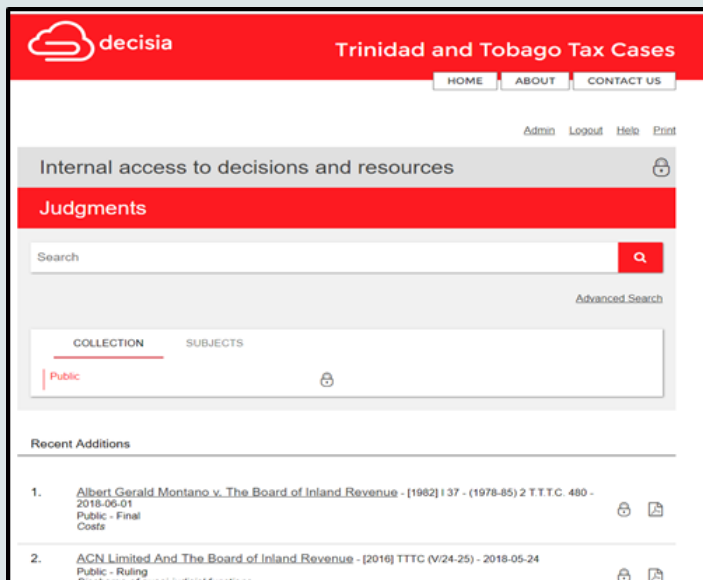


TAX APPEAL BOARD GUIDE TO DECISIONS

The Tax Appeal Board Guide to Decisions highlights the work of the Court for a particular period. This first issue highlights the decisions of the Board from 2013 to 18th July, 2018.

TRINIDAD AND TOBAGO TAX CASES (TTTC) DATABASE



The Trinidad and Tobago Tax Cases (TTTC) Database is a full text searchable database of the Court's decisions from 1966 to the present.

This database allows the Tax Appeal Board to self publish its decisions in quick-time. It strengthens the legal research aspect of the Court's operations and enables 24/7 access to Judges of the Court and to external researchers via a subscription service. It can be a useful tool in Court where attorneys may want to highlight extracts of certain judgments. Subscribers will be able to access it from any where in the world; and in keeping with contemporary times subscribers can sign up for its RSS feed which would notify them whenever a new judgment is posted. There are many other benefits, but the TTTC Database will fulfil one main objective which is to provide timely access to the intellectual work of the Court.



How You Can Help!

*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 name of the appellant.*

TAX APPEAL BOARD DECISIONS 2013-2018

NO	APPEAL NO	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
1	A/7-8/2011	AAA	BIR	25th July, 2013	Factors to consider in granting extension of time to file Notice of Appeal out of time
2	I/61/2010	AAB (No.1)	BIR	3rd October, 2013	Factors to consider in granting extension of time to file pleadings
3	I/41-45/11	AAC	BIR	28th November, 2013	Application by Appellant under r.26(2) of TAB rules for amendment or amplification of Statement of Case
4	I23/13	AAD	BIR	12th December, 2013	When did business commence to determine Business Levy liability
5	I/33/2007	AAE	BIR	11th February, 2014	Deductibility of provision for doubtful debts
6	I/15/2008	AAF	BIR	25th June, 2014	Whether assessment was made within time prescribed under s.89(1) of ITA; deductibility of expenses
7	I/1/2011	AAG	BIR	26th June, 2014	Withholding Tax; factors to consider in determining where does payment arise; deductibility of management fees
8	I/67/2009	AAH	BIR	2nd July, 2014	Discovery by the Respondent; relevance of accountancy evidence in determination of tax matters
9	I/6-13/2005	AAI	BIR	3rd July, 2014	Whether Appellant able to pursue issue of interest though not a ground of appeal; whether interest on refund was justifiable
10	I/66/2012	Repsol E & P T & T Limited	BIR	2nd October, 2014	Relevance of accountancy evidence in determination of capital assets; whether stamp duty should be included as an element of capitalized costs of assets under the PTA
11	I/63/2012	Readymix (West Indies) Limited	BIR	2nd October, 2014	Factors to consider in granting leave to file a supplemental Statutory Bundle of Documents
12	C/38-57/2013	AAJ	C&E	29th October, 2014	In context of Rule 21 of TAB Rules, is RSC or CPR applicable?

NO.	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
13	V/33-40/2009	AAK	BIR	29th October, 2014	VAT classification on supplies made to a recipient who is not within TT at time services were performed and paid in currency other than TT dollars
14	I/61/2010	AAB (No.2)	BIR	3rd November, 2014	Whether the objection was determined within time prescribed under section 86(8) of the ITA.; non est factum; taxation of proceeds of deferred annuity plan on surrender or maturity
15	C/1-3/2012	AAL	C&E	1st December, 2014	Methodologies under the Sixth Schedule of the Customs Act
16	I/82-83/2009	AAM	BIR	17th December, 2014	Independent Contractor vs Employee
17	I/6-28/2014	AAN	BIR	17th December, 2014	Whether there is a statutory pre-condition before Respondent can raise a PAYE determination
18	V/147-172/1998	AAO	BIR	18th December, 2014	Whether a reimbursement of expenses incurred by Appellant on behalf of a related company is a commercial supply for VAT purposes
19	C/58-60/2013	AAL (No. 2)	C&E	20 January, 2015	Methodologies under the Sixth Schedule of the Customs Act
20	C/5/2010	AAP	C&E	22nd January, 2015	Methodologies under the Sixth Schedule of the Customs Act
21	I/36/2014	AAQ	BIR	15th July, 2015	Validity of an unsigned tax return; amendment of tax return
22	I/8-10/2013	AAR	BIR	15th July, 2015	Whether Appellant may pursue a ground of appeal which was not raised at objection stage; accounting depreciation and classification errors
23	I/97/2013	AAS	BIR	20th July, 2015	Procedure on discovery of error by taxpayer in original filing of the tax return; section 90 of the ITA

NO.	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
24	V/1-3/2014	AAT	BIR	20th July, 2015	Input tax claims where Appellant funded in part by government grants
25	I/28/2004	AAU	BIR	30th July, 2015	Refusal of Consent Order on discovery by Court of wrong rate of tax being applied
26	I/105-106/2014	AAV	BIR	8th October, 2015	Right of taxpayer to file Notice of Appeal prior to determination of objection under section 86(9) of the ITA
27	V/68/2013	AAW	BIR	18th November, 2015	Adequacy of Statement of Case and whether compliance with Rule 26 of the TAB rules
28	V/1-3/2014	AAT (No. 2)	BIR	16th February, 2016	Factors to consider in costs application under Rule 18(2) of TAB rules
29	C/9-10/2014	AAX	C&E	16th February, 2016	Admissibility of computer generated documents in absence of original documents
30	V/48-67/2013	AAZ	BIR	22nd February, 2016	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules
31	I/78/2012	AAZ	BIR	29th February, 2016	Withholding tax; factors to consider in determining where does payment arise; Business Profits or Royalties under TT/USA Treaty
32	I/24/2010	ABA	BIR	28th April, 2016	Factors to consider in granting leave to amend Statement of Case
33	V/9-11/2014	ABB	BIR	2nd May, 2016	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules
34	I/6-8/2015	ABC	BIR	4th May, 2016	Whether separate PAYE appeals should be filed for each monthly determination or can it be unilaterally consolidated per income year
35	I/141/14	ABD	BIR	12th May, 2016	Amendment of Pleadings; Factors to consider whether RSC or CPR principles

NO.	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
36	V/1-12/2007	ABE	BIR	16th June, 2016	Whether appeal should be dismissed for want of prosecution
37	C/15/2014	ABF	C&E	23rd June, 2016	Factors to consider in costs application under Rule 18(2) of TAB rules
38	I/73/2015	ABG	BIR	25th July, 2016	Factors to consider in application for leave to extend time to file Statement of Case and Statutory Bundle of Documents; RSC or CPR
39	C/58-60/2013	AAL (No. 3)	C&E	25th July, 2016	Whether documentary evidence submitted by Appellant is satisfactory to substantiate pricing of material imports
40	I/14/2009	ABH	BIR	25th July, 2016	Validity of PAYE determinations for years of income 2001 and 2002 which were made under section 99 (1A) which was introduced by Finance Act 2004
41	C/1-3/2012	AAL (No. 4)	C&E	25th July, 2016	Whether documentary evidence submitted by Appellant is satisfactory to substantiate pricing of material imports
42	I/38-39/2013	ABI	BIR	1st November, 2016	Withholding tax, royalty payments TT/SWITZERLAND Treaty, payment arising.
43	C/9-10/2014	AAX (No. 2)	C&E	29th November, 2016	Factors to consider in granting leave to file computer generated documents; whether appeals should be allowed for non-compliance with section 7(6) of TAB Act
44	I/42/2015	ABJ	BIR	1st December, 2016	Failure to issue and serve a Notice of Assessment; summary judgement, non-compliance with s.7(6) of TAB Act and Rule 25 of TAB Rules
45	I/58-69/2015	ABK	BIR	12th December, 2016	Factors to consider in extending time to file and serve affidavit evidence
46	I/80/2013	ABL	BIR	12th December, 2016	Withholding tax, the scope of Article 8 of TT/US Treaty

NO.	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
47	I/71-72/14	ABM	BIR	19th January, 2017	Unreported Income, Burden of Proof, Mortgage Interest
48	I/39/15	ABN	BIR	30th January, 2017	Whether the PAYE objection was determined within statutory period for making determination
49	I/4/15	ABO	BIR	2nd February, 2017	Whether the emolument earner is liable to pay to the BIR any tax in respect of emoluments which were paid or provided to the emolument earner by his employer
50	I/22/15	AAG (No. 2)	BIR	7th February, 2017	Whether a Notice of Determination of Objection was subsequently determined by a Notice of Assessment
51	SD/4-42/2015; SD/2-3/16	ABP	BIR	21st February, 2017	Factors to consider in granting leave to amend pleadings in a Stamp Duty appeal
52	V/8-23/2016	AAD	BIR	13th March, 2017	Whether BIR was premature in requesting case stated
53	C/1/2016	ABQ	C&E	12th April, 2017	Factors to consider in granting leave to file supplemental affidavit
54	C/19-24/2014	AAL (No. 5)	C&E	13th April, 2017	Summary Judgement application
55	I/43-44/2014	ABR	BIR	5th June, 2017	Striking out evidence and granting of interrogatories
56	C/1/2017	ABS	C&E	22nd June, 2017	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules
57	I/121/2014	ABT	BIR	14th July, 2017	Whether a new issue has been introduced; whether a business expense or an application of profits.

NO.	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
58	I/18/2013	AAH (No.2)	BIR	27th September, 2017	Whether the BIR was justified in raising an additional assessment
59	I/65/2009	ABU	BIR	28th September, 2017	Whether the assessment was made within the time prescribed under s.89(1)
60	I/113-114/2014; 83-86/2015	ABV	BIR	11th October, 2017	Res judicata in tax matters
61	I/82/2015	ABW	BIR	19th October, 2017	Application by Respondent to strike out evidence
62	C/19-24/2014	AAL (No.6)	C&E	25th October, 2017	Whether to award costs to the Appellant under r.18(2)
63	I/64-65/2012	ABX	BIR	3rd November, 2017	PAYE, whether new ground of appeal has been introduced in submissions; burden on proof on part of Respondent; employer in the context of PAYE;
64	C/73/2013; C/1,5 &8/2014; 16-18/2014; 25-26/2014	AAL (No.7)	C&E	3rd November, 2017	Summary Judgement application
65	I/73/2016	ABY	BIR	6th November, 2017	Non-compliance with Court Order relating to filing of affidavit evidence
66	I/22/2009	AAE (No.2)	BIR	9th November, 2017	Burden of proof on Respondent
67	SD/1/2016	ABZ	BIR	13th November, 2017	Whether to award costs to the Appellant under r.18(2)
68	I/35-37/2012	ACA	BIR	30th November, 2017	TT/France Double Tax Treaty. Non-discrimination article, accounting evidence; ground not objected to
69	I/5/2015	ACB	BIR	8th December, 2017	Whether payment a dividend or emolument income
70	V/5/2005	ACC	BIR	15th December, 2017	Whether agent may claim input tax related to supplies made to principal.

NO.	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
71	I/43/2005	ACD	BIR	15th December, 2017	Defects in Notice of Assessment
72	I/63-64/2004	ACE	BIR	15th December, 2017	Defects in Notice of Assessment
73	I/27-28/2002	ACF	BIR	15th December, 2017	Whether objection has been determined within prescribed statutory time frame for so doing
74	I/11/2011	ACG	BIR	19th February, 2018	Res judicata in tax matters; unreported income
75	I/61/2012	ACH	BIR	1st March, 2018	Burden of proof on Respondent ; additional income; lease payments; interest deductibility; bad debts; journal entries
76	V/21-29/2014	ACI	BIR	7th March, 2018	Jurisdiction of TAB of Chairman and one member to hear applications for extension of time
77	I/62/2012	ACJ	BIR	23rd March, 2018	Deferred income; badges of trade; relevance of accountancy evidence
78	A/2-5/2018	ACK	BIR	23rd March, 2018	Originating process s.86(4) of ITA
79	I/17/2018; 118/2018	ACL	BIR	18th April, 2018	Factors to consider in granting consolidation of appeals
80	I /23/2016	ACM	BIR	19th April, 2018	Definition of "public funds" within the context of s.10 (9) of ITA, burden of proof and application of statutory formula for deductibility of expenses
81	C/73/2013; C1,5 &8/2014; 16-18/2014; 25-26/2014	AAL (No.8)	C&E	1st May, 2018	Striking out evidence
82	V/24-25 /2016	ACN	BIR	24th May, 2018	Quasi-Judicial function of the objection process
83	SD/1 /2015	ACO	BIR	6th June, 2018	Stamp Duty on financial instruments; debenture or promissory note
84	I/49-51/2015	ACP	BIR	17th July, 2018	Deductibility of expenses incurred in relation to tax exempt income

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.

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