

Justice Anthony DJ Gafoor
Honourable Chairman
Tax Appeal Board of Trinidad and Tobago

Memorandum submitted on behalf of the Tax Appeal Board of Trinidad & Tobago

The Tax Appeal Board of Trinidad and Tobago is a Superior Court of Record established in 1966 by Act of Parliament, Chap.4:50 of the Laws of Trinidad and Tobago. It exercises national jurisdiction throughout the twin-island State and normally sits in the capital city, Port of Spain. As a Superior Court of Record, it determines the procedure to be followed in an appeal and issues Practice Directions from time to time. There are also separate rules approved by Parliament, the Tax Appeal Board Rules which specify certain procedural requirements for pursuing an appeal.

The Court consists of a Chairman who enjoys the status, terms and conditions of a Puisne Judge of the Supreme Court of Judicature and who is assisted normally by two full time Members appointed by His Excellency the President of the Republic. Such Members are appointed based on their knowledge of or experience in law, commerce, finance, industry, accountancy, taxation or the valuation of property.

The Court deals with a wide variety of issues on appeal from various administrative bodies in respect of both direct and indirect taxes as well as antidumping appeals and other related matters such as land and building taxes, petroleum taxes and appeals pursuant to various pieces of legislation including the Financial Institutions Act and the Tourism Development Act.

In relation to both direct taxes such as income and corporation tax and indirect taxes such as value added tax or customs and excise duties, the quantum involved routinely concerns appeals from assessments involving millions of dollars (exchange rate: US\$1=TT\$6) and also, because of the nature of the jurisdiction, frequently involves multinational corporations seeking to offset head office expenses among members of the group or debt write-off.

Appeals are initiated in writing on a specified form known as a notice of appeal and which normally requires the State authority to file a statement of case in response accompanied by all relevant documents which informed the decision-making process. The appellant may exercise a right of reply. Hearings may involve either oral submissions including tendering viva voce or written evidence on oath as well as written submissions. The Court may render a ruling or judgment either orally or in writing. Appeals lie only on a point of law by case stated to the Court of Appeal and ultimately to the Judicial Committee of the Privy Council. It is widely expected that in due course the

Caribbean Court of Justice will eventually replace the Judicial Committee of the Privy Council as the final court of appeal for the Caricom region.

Litigants may represent themselves or appear by an attorney. Corporations are required to be represented by an attorney. Costs are awarded only in exceptional circumstances in income tax appeals and as the Court thinks just in other appeals and are subject to taxation. Hearings are conducted in camera.