



# TRINIDAD AND TOBAGO GAZETTE (EXTRAORDINARY)

VOL. 60

Caroni, Trinidad, Monday 24th May, 2021—Price \$1.00

No. 83

522



## TAX APPEAL BOARD

(Superior Court of Record)

#27, FREDERICK STREET, PORT OF SPAIN  
REPUBLIC OF TRINIDAD AND TOBAGO  
[www.taxappealboard.gov.tt](http://www.taxappealboard.gov.tt)

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### PRACTICE DIRECTION NO. 10

### TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS

Pursuant to Sections 6(7) and 6(13) of the *Tax Appeal Board Act* Chapter. 4:50 with reference to the powers vested in the Honourable Chairman of the Tax Appeal Board to issue directions for the conduct of proceedings before the Court and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following *Practice Direction No. 10* is hereby issued.

#### Background

- i . The Court recognizes the need for social distancing, proper sanitisation of surfaces and washing of hands, appropriate facial masking at all times and stringent stay at home measures during a period of public emergency and that the protocols mandated by the Ministry of Health are to be adhered.
- i i . By Legal Notice No. 142 issued on May 16, 2021, Regulation 10, the Tax Appeal Board is deemed to be an Essential Service and thus to maintain its functions to the public and attorneys at large.

## PRACTICE DIRECTION NO. 10—CONTINUED

- iii. Whilst every effort will be made to minimize placing persons at risk by way of ensuring the continued implementation of online facilities, by this Practice Direction, the Court seeks to implement certain measures by extending the period through which documents are to be filed.
- iv. All Court users are hereby assured that every effort is being made to continue operations and to maintain an appropriate and feasible level of service to attorneys, Court users and members of the public during this challenging period of time.
- v. This Practice Direction is issued to take into account the following matters:
  - a) the high incidence of Corona Virus (COVID-19) infections and mortalities in May 2021 in the Republic of Trinidad and Tobago;
  - b) the State of Emergency proclaimed by Legal Notice No. 141 on May 15, 2021;
  - c) the Public Health Regulations and Policies in place by the Ministry of Health of Trinidad and Tobago and amended from time to time; and
  - d) the safety, health and wellbeing of the Honourable Chairman, Registrar, Members and Staff of the Tax Appeal Board, attorneys and all Court users and members of the public who interact with the Court.

With reference to the foregoing and whereas the Tax Appeal Board is desirous of:-

- a) continuing the functions of the Tax Appeal Board; and
- b) ensuring that the Court's staff and facilities are rendered as safe as possible for persons physically attending the building which is located at #27, Frederick Street, Port-of-Spain, the following measures are to be implemented with effect

## PRACTICE DIRECTION NO. 10—CONTINUED

from **Monday May 24, 2021 to Monday July 5, 2021 inclusive at the Tax Appeal Board ('the specified period')**:

[1] This Practice Direction is supplemental to any previous Practice Directions issued by the Court on this subject matter but governs the specified period.

**Time**

[2] With respect to filing of submissions or other court-related documents by virtue of any previous order of the Court, time will be extended to **Monday July 5, 2021**.

[3] In accordance with Rule 4 of the *Tax Appeal Board Rules* Chapter 4:50, the Court's Registry will remain open during the specified period unless otherwise indicated as it is deemed to be an Essential Service in accordance with the Public Health Regulations and Policies referred to above. Documents may be emailed electronically to the following email address: [txab@gov.tt](mailto:txab@gov.tt) but hard copies must be filed immediately after the end of the specified period unless otherwise directed by the Court.

**Deeming Matters Fit for Hearing in This Period**

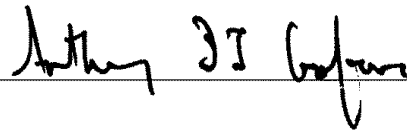
[4] On its own motion, the Court may deem a matter fit for hearing during the specified period.

[5] Any party to an intended or actual application, appeal or other form of hearing may apply to the Court to have a matter deemed fit for hearing during the specified period.

[6] An application under paragraph [5] hereof shall be made in writing to the Registrar of the

## PRACTICE DIRECTION NO. 10—CONTINUED

Court in accordance with Rule 5 of the *Tax Appeal Board Rules* and must be accompanied by an affidavit setting out the facts and reasons which may cause the matter to be deemed fit for hearing during the specified period and should be emailed to the Registrar at the following email address: **txab@gov.tt**.

A handwritten signature in black ink, reading "Anthony D.J. Gafoor", is written over a horizontal line.

/s/. Anthony D.J. Gafoor

HH Judge Anthony D.J. Gafoor

Honourable Chairman

Dated this 21<sup>st</sup> May, 2021