

No. 566.

THE INCOME TAX LAW.

CAP. 297 AND LAWS 13 OF 1950, 8 OF 1951 AND 31 OF 1952.

RULES MADE UNDER SECTION 39.

In exercise of the powers vested in him by section 39 of the Income Tax Law (hereinafter referred to as "the Law"), the Chief Justice hereby makes the following rules, which may be cited as the Income Tax (Appeals against Assessments) Rules of Court, 1952 :—

PART I.—APPEALS.

1. Every notice of appeal shall be, as nearly as may be, in the form prescribed in Appendix A (*Form 1*) to these rules and shall be filed with the Registrar of the District Court of the district where the appellant has his usual place of abode or business (hereinafter referred to as "the Registrar"), within the time specified in the Law, together with a copy of the refusal of the Commissioner to amend the assessment as desired; and every notice of appeal shall be signed by the appellant or by his advocate, shall state his address for service and shall specify the grounds upon which the appeal is founded.

2. Thirty days' notice of the date fixed for the hearing of an appeal shall be given to the appellant or left at his address for service by the Registrar, and the appellant shall give twenty-one days' notice thereof to the Commissioner.

3. Either party may apply for a date to be fixed for the hearing of the appeal. If neither the appellant nor the Commissioner applies within three months of the lodging of the notice of appeal for a date to be fixed for the hearing of the appeal, the appeal shall stand dismissed, but may, if the Court deems fit, be reinstated upon such terms as the Court may consider to be just.

4. On the hearing of the appeal the appellant may be examined on oath or tender other lawful evidence in support of his appeal.

5. The Commissioner or any other officer or person appointed under section 3 of the Law may attend every appeal and shall be entitled to be present during all the time of the hearing and produce any lawful evidence and give reasons in support of the assessment.

6. Upon any appeal the Court may permit any advocate to plead before him on behalf of the appellant or the Commissioner either *viva voce* or in writing.

7. The procedure to be followed on the hearing of any appeal under the Law shall be, as nearly as possible, the same as the procedure followed on the hearing of any civil appeal; and the rules relating to civil proceedings shall apply to any matter arising out of a proceeding under the Law or these rules for which provision is not made therein.

8. The Registrar shall keep a book in which particulars of all notices filed under rule 1 shall be entered and every such notice shall be given a serial number.

PART II.—CASE STATED.

9. Immediately after the determination by the Court of an appeal under section 39 of the Law, the appellant or the Commissioner, if dissatisfied with the determination, as being erroneous in point of law, may declare his dissatisfaction to the Court which heard the appeal.

10. Having declared his dissatisfaction, the appellant or the Commissioner (as the case may be) may, within seven days after the determination, by notice in writing addressed to the Registrar, require the Court to state and sign a case for the opinion of the Supreme Court. (*Appendix A, Form 2*).

11. The case shall set forth the facts and the determination of the Court ; and the party requiring it shall transmit the case, when stated and signed, to the Chief Registrar within fifteen days after receiving the same. (*Appendix A, Form 3*). The date on which the case was received by the party requiring it shall be marked thereon by the Registrar.

12. At or before the time when he transmits the case to the Chief Registrar the party requiring it shall send notice in writing of the fact that the case has been stated on his application, together with a copy of the case, to the other party. (*Appendix A, Form 4*).

13. The party applying for a case stated shall, when transmitting the case to the Chief Registrar, accompany it with two typewritten copies thereof for the use of the Judges of the Supreme Court and shall at the same time furnish an address for service in Nicosia.

14. The party applying for a case stated shall give the other party not less than seven days' notice of the date fixed for the hearing of such case stated before the Supreme Court.

15. Where, on its own motion, the Court states a case for the opinion of the Supreme Court, the Registrar shall, as soon thereafter as possible, transmit the case to the Chief Registrar, together with four typewritten copies thereof. The Chief Registrar shall serve on each party a copy of the case stated, and shall give the parties not less than seven days' notice of the date fixed for the hearing of such case stated before the Supreme Court.

16. The Supreme Court shall hear and determine any question or questions of law arising on the case, and may reverse, affirm or amend the determination in respect of which the case has been stated, or may remit the matter to the Court with the opinion of the Supreme Court thereon, or may make such other order in relation to the matter, and such order as to costs, as to the Court may seem fit.

17. The Supreme Court may cause the case to be sent back for amendment and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.

PART III.—GENERAL.

18. These rules shall come into force on the 1st day of January, 1953, and thereupon the Income Tax (Appeals against Assessments) Rules of Court, 1945, shall be revoked.

*Gazette :
Suppl. No. 3:
29.11.1945.*

19. The fees set forth in Appendix B shall be charged in respect of proceedings under the Law and these rules.

Given under the hand of the Chief Justice at Nicosia, this 12th day of December, 1952.

E. HALLINAN,
Chief Justice.

APPENDIX A.

FORM I.—*Notice of Appeal. (Rule 1).*

In the District Court of.....

In the matter of section 39 of the Income Tax Law,
and

In the matter of (a).....
of (b) Appellant.

To the Commissioner of Income Tax,

I (a)....., being aggrieved by your assessment of my income for the year commencing on the 1st January 19....., No..... and dated....., 19....., by which

(a) Insert full name of appellant.

(b) Insert full address of appellant.