



SUPPLEMENT No. 3

TO

THE CYPRUS GAZETTE No. 2965 OF 11TH DECEMBER, 1941. SUBSIDIARY LEGISLATION.

No. 292.

THE INCOME TAX (APPEALS AGAINST ASSESSMENTS) RULES OF COURT, 1941.

These rules, made by the Chief Justice in exercise of the powers vested in him by section 36 of the Income Tax Law, 1941, (hereinafter referred to as "the Law"), and of every other power enabling him in this behalf, may be cited as the Income Tax (Appeals against Assessments) Rules of Court, 1941, and shall come into force on the 1st November, 1941.

PART I.—APPEALS.

1. A copy of every notice to the Commissioner of Income Tax (hereinafter called "the Commissioner") given under section 36 (1) of the Law shall be filed with the Chief Registrar within the time specified in the Law; every such notice shall be signed by the appellant, state his address for service at Nicosia, and specify the grounds on which the appeal is founded; it may be in the form prescribed in Appendix A.

2. Fifteen 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 Chief Registrar, and the appellant shall give notice thereof as provided in the Law to the Commissioner.

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

4. The Commissioner 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.

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

6. The procedure to be followed on the hearing of any appeal under the Law shall as nearly as possible be 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.

7. The Chief 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.

8. Immediately after the determination by the Judge of an appeal under section 36 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 Judge who heard the appeal.

9. Having declared his dissatisfaction, he may, within 15 days after the determination, by notice in writing addressed to the Chief Registrar require the Judge to state and sign a case for the opinion of the Supreme Court. (*Appendix B*).

10. The case shall set forth the facts and the determination of the Judge; and the party requiring it shall transmit the case, when stated and signed, to the Chief Registrar within seven days after receiving the same. (*Appendix C*).

11. 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.

12. 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.

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

14. 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.

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

Given under the hand of the Chief Justice at Nicosia, this 25th day of November, 1941.

BERNARD A. CREAN,
Chief Justice.

APPENDIX A.

NOTICE OF APPEAL.

In the Supreme Court,
Before a Judge in Chambers.

In the matter of section 36 of the Income Tax Law, 1941,
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, 194 _____, No. _____ and dated _____, 194 _____, by which the income tax payable by me amounted to £ _____; and having failed to agree with you regarding the amount at which I am liable to be assessed in respect of the above-mentioned year, hereby give you notice that I appeal against the said assessment.

My appeal is against (c) _____

The grounds of my appeal and the reasons therefor are as follows :—

Dated the _____

✓ *Appellant.*

(a) Insert appellant's name in full.

(b) Insert appellant's address.

(c) State whether appeal is against whole of assessment or which part thereof, as the case may be.

APPENDIX B.

[Title as in Appendix A.]

To the Chief Registrar,

Whereas I, the undersigned, a party to the above-described proceedings heard and determined by Mr. Justice _____ on _____, am dissatisfied with his determination thereof as being erroneous in point of law.

Now, therefore, I apply to Mr. Justice _____ to state and sign a case setting forth the facts and grounds of such determination for the opinion of the Supreme Court.

The points of law which I should like to raise are :—

(Set out points of law)

Dated the _____

Signature of Applicant.

APPENDIX C.
CASE STATED.

[Title as in Appendix A.]

Statement of Case by _____, Judge, Supreme Court,
relative to his determination of the appeal in the above proceedings,
dated _____ 194_____

* an application for such case having been made by the
on the _____ day of _____, 194_____

1. The appeal was determined by me as follows (*set out result of appeal*).
2. The facts found by me were (*set out facts as far as may be necessary to raise point of law*).
- 3.—(a) It was thereupon contended on the part of the appellant that (*set out contentions*).
- (b) In support of these contentions my attention was directed to (*set out authorities cited on behalf of the appellant*).
- 4.—(a) On behalf of the Commissioner it was contended that (*set out the contentions*).
- (b) In support of these contentions my attention was directed to (*set out authorities cited on Commissioner's behalf*).
5. I, being of opinion that (*state the ground on which the case was decided*) held that (*state the determination*).

Judge, Supreme Court.

Dated the _____

* Strike out if not applicable.

APPENDIX D.

The following fees shall be paid in stamps to be disposed of as directed in each case:—

	£	s.	p.
1. On filing copy of the notice of appeal (to be affixed to the notice of appeal filed with the Chief Registrar).	1	0	0
2. On an application to state a case (to be affixed to the application).	1	0	0
3. On entering any order of the Judge or the Supreme Court (to be affixed in book in which order is entered).	—	10	0
4. On swearing and filing affidavits, issuing summons to witnesses, for service of documents, furnishing copies of proceedings.	<div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> Same fees as in civil proceedings relating to claims of more than £25 to be paid in stamps and disposed of as in civil proceedings. </div>		

None of the above fees shall be charged in respect of a proceeding taken on behalf of the Commissioner of Income Tax.

(M.P. 1077/41.)

No. 293. Order of the Commissioner of the District of Paphos under the Goats Laws, 1913 to 1937.

In exercise of the powers vested in the Commissioner by the Goats Laws, 1913 to 1937, I, A. W. Green, Commissioner of the District of Paphos, do hereby order that the village of Phinikas in the District of Paphos, shall be a prescribed village within the meaning of the Goats Laws, 1913 to 1937.

Paphos,

6th December, 1941.

A. W. GREEN,

Commissioner.

(M.P. 1002/13/59.)