

No. 375.

THE INCOME TAX (APPEALS AGAINST ASSESSMENTS) RULES
OF COURT, 1945.

These rules, made by the Chief Justice in exercise of the powers vested in him by section 36 of the Income Tax Laws, 1941 to (No. 2) 1944, (hereinafter referred to as "the Law"), may be cited as the Income Tax (Appeals against Assessments) Rules of Court, 1945, and shall come into force on the 1st day of December, 1945.

PART I.—APPEALS.

1. Every notice of appeal shall be, as nearly as may be, in the form prescribed in Appendix A to these rules and shall be filed with the Chief 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 in Nicosia, 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 in Nicosia by the Chief 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 Judge in Chambers deems fit, be reinstated upon such terms as the Judge 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 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.

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 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.

9. 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.

10. Having declared his dissatisfaction, he may, within seven 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*).

11. 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 fifteen days after receiving the same. (*Appendix C*).

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.

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.

14. Where, on his own motion, the Judge in Chambers states a case for the opinion of the Supreme Court, the Chief Registrar shall serve on either party a typewritten copy of the case stated, together with a notice of the date fixed for the hearing of such case stated before the Supreme Court.

15. 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 Judge in Chambers 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.

16. 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.

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

18. The Income Tax (Appeals against Assessments) Rules of Court, 1941, are hereby revoked.

Given under the hand of the Chief Justice at Nicosia, this 20th day of November, 1945.

E. ST. J. JACKSON,
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 Laws, 1941 to (No. 2) 1944,
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 :—

A copy of the notification of the refusal of the Commissioner of Income Tax to amend the assessment as desired is attached. (d).

The appellant's address for service in Nicosia is (e) :

Dated the..... *Signature of Appellant or his Advocate.*

- (a) Insert full name of Appellant.
- (b) Insert full address of Appellant.
- (c) State whether the appeal is against the whole of the assessment or which part of the assessment.
- (d) The notice of appeal will not be accepted by the Supreme Court Registry unless this document is attached.
- (e) The full postal address for service in NICOSIA must be stated.

APPENDIX B.

In the Supreme Court.

In the matter of section 36 of the Income Tax Laws, 1941 to (No. 2) 1944,
and

In the matter of (a).....
of (b).....
(c) of (d)..... *Applicant.*

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)

The applicant's address for service in Nicosia is :

Dated the..... *Signature of Applicant or his Advocate.*

- (a) Insert the full name of appellant in the appeal.
- (b) Insert the full address of appellant in the appeal.
- (c) Insert the full name of applicant.
- (d) Insert the full address of applicant.

APPENDIX C.

CASE STATED.

In the Supreme Court.
 In the matter of section 36 of the Income Tax Laws, 1941 to (No. 2) 1944,
 and
 In the matter of (a).....
 of (b)
 (c).....of (d)..... Applicant.
 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 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).

Dated the..... Judge, Supreme Court.

APPENDIX D.

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

1. On filing copy of the notice of appeal (to be affixed to the notice of appeal filed with the Chief Registrar)	£ s. p.
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)	1 0 0
4. On swearing and filing affidavits, issuing summonses to witnesses, for service of documents, furnishing copies of proceedings	- 10 0
	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.

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. 376.
THE DEFENCE (CONTROL OF SALE PRICES OF SCHEDULED ARTICLES)
CONSOLIDATION ORDERS, 1940 TO 1942.

NOTICE NO. 182 UNDER CLAUSE 13.

The Schedule is hereby amended, with effect from the 29th November, 1945, by the deletion therefrom of Part 24 and the substitution therefor of the following Part:—

“PART 24.—PETROL.

(1)	(2)
Price for every 4 gallons in bulk ex pump, sleeve cap tin or 2-gallon can.	Price for every 4 gallons in new sealed tin (i.e. with tin).
11 shillings and 5 piales.	13 shillings.”

S. A. PETRIDES,
 Ag. Controller of Supplies,
 Competent Authority.