

S.I. 5 of 1984

FEDERAL HIGH COURT (TAX APPEALS) RULES 1983

In exercise of powers vested in me by virtue of Section 43 (1) (b) of the Federal High Court Act 1973; section 56 (8) of the Companies Income Tax Act 1979; Section 13 (a) of the Petroleum Profits Tax Act 1959 and all other powers enabling me in that behalf, I, Frederick Okwudi Anyaegbunam, Chief Judge of the Federal High Court, hereby make the following Rules :

ORDER I

1. These Rules may be cited as Federal High Court (Tax Appeals) Rules 1983 and shall come into force on the 1st day of March 1984. Citation and Commencement.
2. These Rules shall apply to all cases in respect of all Federal taxation brought on appeal to the court. Application.
3. In these Rules unless the contents otherwise requires :— Interpretation.
 - “the Court” means Federal High Court established by the Nigerian Constitution 1979.
 - “the Board” means the Federal Board of Inland Revenue established by the Companies Income Tax Act 1979 or any other similar body established before or after 1979 performing the same duty.
 - “Federal Taxation” means any tax imposed by any Federal Legislation.
 - “Legal Practitioner” means a law officer, a State Counsel or a Legal practitioner entitled to practice before the Court.
 - “Body of Appeal Commissioners” means a body established by Section 52 of the Companies Income Tax Act 1979 or other similar body established before or after 1979 performing the same duty.
 - “Registrar” includes the Chief Registrar and all other registrars of the Court.

ORDER II

- Any person authorised to appeal by virtue of any provisions in any Federal Legislation that imposes any tax and who has given notice of appeal in accordance with relevant provisions of the Federal Legislation shall deliver or cause to be delivered to the Registrar for filing his grounds of appeal in writing before the expiration of the thirtieth day after the day on which the notice of appeal was served on the other party. Filing grounds of appeal.
2. There shall be annexed to the grounds of appeal—
 - (a) a duplicate or a true copy of notice of appeal and a true copy of the assessment, if any, appealed against ; or
 - (b) Where the appeal is made by the Board, an affidavit or affidavits of the date of the decision of the body of Appeal Commissioners and of the date of the service of the notice of appeal on the Respondent.
 3. A notice or any document required by this Rule may be signed by the appellant, or by any persons authorised to sign on his behalf.

4. The appellant shall, when presenting for filing his grounds of appeal and the documents (if any) annexed thereto, pay to the Registrar the fees for filing and service and shall supply the Registrar with additional copies of the grounds of appeal and of any other documents mentioned in the last preceding paragraph for service on the Respondent.

ORDER III

Forms and contents of grounds of appeal.

1.—(1) The grounds of appeal shall be signed by the appellant or by any of the persons authorised to sign on his behalf.

(2) The grounds of appeal shall set out concisely in separate paragraphs, the relevant facts (but not the evidence by which they are to be proved) or any point of law, or both, upon which the appellant intends to rely in support of his appeal and the concluding paragraph shall, where the appeal is against an assessment set out—

(a) the amount of the income shown on such assessment and upon which tax has been assessed, and also the amount of the tax as assessed and the identification number of the assessment, and

(b) the amount of the income upon which the appellant considers the tax should have been assessed, and the amount of the tax thereon payable, which the court is asked to find and adjudge as being the proper amount.

(3) Any ground of appeal which is vague or general in terms may be struck out by the court.

(4) Where a ground of appeal alleges an error in law, the nature of such error shall be stated.

(5) At the foot of the grounds of appeal, there shall be stated the address for service, at which documents intended for both the appellant and the Respondent may be served in accordance with the provisions of Order 15.

ORDER IV

Who may sign document.

1. Any document which is required by these Rules to be signed by the appellant or by the respondent may be signed :—

(a) by a person holding a special power of attorney given by the appellant or the respondent, as the case may be ; or

(b) by the appellant's Solicitor or the respondent's Solicitor as the case may be ; or

(c) where the appellant or the respondent is a body Corporate, by the Secretary or other duly authorised officer of such body Corporate.

ORDER V

Step to be taken by Registrar after filing.

1. Upon the filing of grounds of appeal, the Registrar shall endorse thereon the date of filing the same, and the appeal be given a number and be entered in a register of Income tax appeals to be kept for that purpose.

2. The Registrar shall cause a copy of the grounds of appeal and of any affidavit annexed thereto to be served upon the respondent, whose address shall be furnished by the appellant.