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FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT) ACT

(No. 13 of 2007)

TAX APPEAL TRIBUNAL (PROCEDURE) RULES 2010

IN EXERCISE of the powers conferred on me by Paragraph 21 of the Fifth Schedule to the Federal Inland Revenue Service (Establishment) Act, 2007 and such other powers enabling me in that behalf, I, OLUSEGUN O. AGANGA, Minister of Finance, Federal Republic of Nigeria, hereby make the following Rules :

[*1st September*, 2010] Commencement.

ORDER I—CITATION AND APPLICATION

1.—(1) These Rules may be cited as the Tax Appeal Tribunal (Procedure) Rules 2010. Citation and Commencement.

(2) These Rules shall apply in all proceedings of the Tribunal. Application.

ORDER II—INTERPRETATION

1. In these Rules— Interpretation.

"*Act*" means the Federal Inland Revenue Service (Establishment) Act 2007 ;

"*adviser*" includes a Chartered Tax Practitioner ;

"*appellant*" means a person who files an appeal at the Tribunal under paragraphs 13 and 14 of the Fifth Schedule to the Act, and shall include a legal personal representative of a person entitled to file an appeal or a person appointed under Order VI to proceed with an appeal on behalf of a person entitled to file an appeal ;

"*approved forms*" means forms contained in the First Schedule to these Rules ;

"*Chairman*" means the Chairman of the Tribunal, and where the context admits, includes a member selected to preside at any sitting of the Tribunal ;

"*direction*" means any order or other determination by the Tribunal other than a decision and in relation to interim proceedings includes an order and a witness summons ;

"*disputed decision*" means a decision of the Service against which an appeal is brought under these Rules ;

"*hearing*" means a sitting by the Tribunl in exercise of the power to decide an appeal with or without an oral hearing or interim proceedings ;

"*party*" means in the case of an appeal, the appellant or the respondent and includes the Service ;

"*register*" means the register of appeals, applications and decisions kept in accordance with these Rules ;

"*respondent*" means any party other than an appellant or applicant directly affected by an appeal ;

"*reply*" means a response or answer by a respondent in an appeal ;

"*Secretary*" means the person appointed as Secretary to the Tribunal pursuant to paragraph 9 (1) of the Fifth Schedule to the Act ;

"*the Service*" means the Federal Inland Revenue Service established pursuant to Section 1 of the Federal Inland Revenue Service (Establishment) Act, 2007 ;

"*tax laws*" means the enactments listed in the First Schedule to the Act ;

"*the Tribunal*" means the Tax Appeal Tribunal established pursuant to section 59 of the Act.

ORDER III—FORM AND COMMENCEMENT

Who may Commence Appeal.

1. A person aggrieved by an assessment or demand notice made upon him by the Service or aggrieved by any action or decision of the Service under the provisions of the tax laws administered by the Service may appeal against such action, decision, assessment or demand notice within the period stipulated hereunder.

Time within which to File Appeal.

2. An appeal under these Rules shall be filed within a period of 30 days from the date on which the action, decision, assessment or demand notice which is being appealed against, was made by the Service.

Provided that the Tribunal may entertain an appeal after the expiration of the said period of 30 days if it is satisfied that there was sufficient cause for the delay.

Appeal by the Service.

3. The Service, if aggrieved in relation to any person in respect of any provisions of the tax laws, may as in rule 2 above, file an appeal at the appropriate zone of the Tribunal.

Appeal to be in prescribed Form. Form TAT 1

4. An appeal to the Tribunal shall be made *as* in Form TAT 1 contained in the First Schedule to these Rules and accompanied by such fee as may be prescribed in the Second Schedule to these Rules.

Evidence of witnesses.

5. An Appellant who desires to rely on evidence of witnesses at the hearing of an appeal shall file along with the notice of appeal—

(*a*) list of witnesses to be called at the hearing of an appeal ;

(*b*) written statements on oath of the witnesses ; and

(*c*) copies of every document to be relied on at the trial.

ORDER IV—PLACE OF INSTITUTING APPEALS

1. An appeal shall be filed in the zone from which it emanates in conformity with Paragraph 1 of the Tax Appeal Tribunal (Establishment) Order 2009.

Place of Instituting Appeals.

2. An appeal commenced in a wrong zone shall not be heard but be transferred upon the direction of the Chairman of the zone where it is commenced to the appropriate zone.

Appeal Filed in wrong Zone.

ORDER V—PARTIES AND REPRESENTATION

1.—(*a*) An appellant may appear for himself in proceedings before the Tribunal.

Representation.

(*b*) A partnership may act through one of its partners.

(*c*) A corporate entity may act through one of its directors, officers or employees.

2. All persons may be joined in an appeal as appellants in whom any right to relief (in respect of or arising out of the same transaction or in a series of transactions) is alleged to exist whether jointly, severally or in the alternatives, where, if such persons brought separate appeals, any common question of law or fact would arise and judgment may be given for such one or more of the appellants as may be entitled to relief, for such relief as he or they may be entitled to without any amendment.

Persons claiming jointly, severally or in the alternative may be Appellants.

3. All persons may be joined as respondents against whom the right to any relief is alleged to exist, whether jointly, serverally, or in the alternative and judgment may be given against such one or more of the respondents as may be found to be liable according to their respective liabilities without any amendment.

Persons may be joined jointly, severally or in the alternative as Respondents.

4. If it appears to the Tribunal, at or before the hearing of an appeal that all the persons who may be entitled to or who claim some share or interest in the subject matter of the appeal or who may be likely to be affected by the result, have not been made parties, the Tribunal may adjourn the hearing of the appeal to a future day, to be fixed by the Tribunal and direct that such persons shall be made either appellants or respondents in the appeal.

Tribunal may Order Parties to be joined.

5. A party may be represented at all stages of the proceedings before the Tribunal by a Legal Practitioner or a Chartered Accountant or an Adviser.

Representation by Legal Practitioner, etc.

ORDER VI—NO ABATEMENT OF PROCEEDINGS

1. Where after filing a notice of appeal, and the appellant, being an individual, dies, becomes insane or is adjudged bankrupt, or being a company, is wound up, the proceeding before the Tribunal shall not abate but may be

No Abatement on death, etc. of Appellant.

continued by substituting in place of the appellant, the executor, administrator or other legal representative of such individual appellant or by the assignee, receiver or liquidator of such appellant company, as the case may be.

No Abatement on death, etc. of Respondent.

2. Where an appeal has been filed, and the respondent, being an individual, dies, becomes insane or is adjudged bankrupt, or being a company, is wound up, the proceedings before the Tribunal shall not abate but may be continued by substituting in place of the respondent, the executor, administrator or other legal representative of such individual respondent or by the assignee, receiver or liquidator of such respondent company, as the case may be.

ORDER VII—SERVICE OF PROCESSES

Endorsement of address for Service.

1. Any notice or process filed at the Tribunal shall have endorsed on it the addresses for service within the zone of all the parties.

Personal Service.

2. A notice or process shall be deemed to have been properly served if delivered.

(*a*) personally to the appellant or his representative ;

(*b*) in the case of a partnership to a partner, or an officer or representative of the partnership

(*c*) in the case of a company to a director, or an officer of the company or its representative.

Substituted Service.

3. Where personal service on a party cannot be effected, the Tribunal may on the application of any of the parties order substituted service to be effected by any of the underlisted methods—

(*a*) advertisement in a newspaper circulating within the jurisdiction of the Tribunal ;

(*b*) delivery of the process to an adult person at the usual or last known place of residence or business of the party ; or

(*c*) delivery of the process to a person who is an agent of the party ; or

(*d*) pasting the process at a conspicuous part of the last known place of residence or business of the party ; or

(*e*) registered post or courier service.

When proof of Service may be dispensed with.

4. The Tribunal may dispense with proof of service where the party served acknowledges receipt of the relevant process.

Time and Days within which to effect Service.

5.—(1) Service of notices and processes shall be effected between the hours of six o' clock in the morning and six o' clock in the evening.

(2) Save in exceptional circumstances and as may be ordered by the Tribunal, service shall not be effected on a Saturday or Sunday or a Public Holiday.

6. In all cases where service of any notice or process has been effected by an officer of the Tribunal or by a party, proof of service as in Form TAT 2 to the First Schedule to these Rules, signed by the officer or party shall on production be *prima facie* evidence of service.

Proof of Service. Form TAT 2.

ORDER VIII—MODE OF ENTERING OF APPEARANCE

1. A respondent shall within 30 days after the service of a notice of appeal on him enter appearance by delivering to the Secretary a respondent's reply as in Form TAT 3 to the First Schedule to the Rules acknowledging receipt of the notice of appeal and stating therein whether he contests the appeal.

Entering Appearance. Form TAT 3.

2. If the respondent contests the appeal, he shall state his reasons for doing so.

Reasons for contesting appeal.

3. A respondent who desires to rely on evidence at the hearing of the appeal shall file along with the respondent's reply—

Evidence of Witnesses.

(*a*) list of witnesses to be called at the hearing of the appeal ;

(*b*) written statements on oath of the witnesses ; and

(*c*) copies of every document to be relied on at the hearing.

4. All processes shall be signed by the respondent or his legal practitioner, chartered accountant or adviser.

Processes to be signed by Respondent, or his Representative.

5. Any process filed at the Tribunal by the Respondent, shall have endorsed on it, the Respondent's address for service within the zone.

Respondent's address for Service.

6. On the receipt of the relevant documents, the Secretary shall record the appearance in the Cause Book, stamp the copies of the respondent's reply with the official stamp showing the date on which he received the documents and deliver a copy to the appellant or the person representing him at the hearing.

Entry in Cause Book.

ORDER IX—DEFAULT OF APPEARANCE

1. If on the day of hearing or on the adjourned date, the appellant does not appear and is not represented, the appeal may be struck out.

Effect of non-Appearance by Appellant.

Relisting Appeal.

2. When an appeal has been struck out owing to the non-appearance of the appellant, the Tribunal may, if it thinks fit, direct the appeal to be re-listed for hearing.

Effect of non-Appearance by Respondent.

3. If on the day of hearing or on any adjourned date, the appellant appears, the Tribunal may whether the respondent appears or not, proceed to the hearing or further hearing and determination of the appeal and shall give its decision according to the merits of the appeal.

Decision in default may be set aside.

4. Where an appeal has been heard in default of the appearance of the respondent and any decision has been given, the Tribunal may entertain an application from the respondent to set aside such decision and to re-hear the appeal.

Application to set aside Decision.

5. Any decision or order obtained where one party does not appear at the hearing may be set aside by the Tribunal upon such terms as may seem just, upon an application made within 14 days or such longer period as the Tribunal may allow for good cause shown.

ORDER X—COMPUTATION OF TIME

Computation of Time.

1. Where by these Rules or by any order made by the Tribunal, any limited time from or after any date or event is appointed or allowed for the doing of any act or the taking of any proceeding and such time is not limited by hours, the following rules shall apply—

(*a*) the limited time shall not include the day of the date or the happening of the event, but commences at the beginning of the following day ;

(*b*) the act or proceeding shall be done or taken at the latest on the last day of the limited time ;

(*c*) where the time limited is less than five days, no public holiday, Saturday or Sunday shall be recknoned as part of the time ;

(*d*) when the time expires on a public holiday, Saturday or Sunday, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards not being a public holiday, Saturday or Sunday.

No enlargement, etc. of time by consent of parties.

2. The parties shall not by consent enlarge or abridge any time prescribed by these Rules for taking any step, filing any document, or giving any notice.

Tribunal may extend time.

3.—(1) The Tribunal may, on such terms as it thinks just, by order extend or abridge the period within which a person is required or authorized by these Rules, or by any decision, order or direction to do any act in any proceedings.

(2) The Tribunal may extend any such period as is referred to in sub-rule (1) of this rule although the application for extension is not made until after the expiration of the period.

ORDER XI—APPLICATIONS

1. An application may be made at any stage of the proceedings. When to make application.

2. Applications may be made orally or in writing by any party giving reason(s) for the prayer(s) sought. How to make application.

3. Where the Tribunal considers it necessary, it may order written addresses to be filed by the parties. Written Addresses.

ORDER XII—AMENDMENTS

1. A party may at any time amend the notice of appeal or any other process on such terms as the Tribunal may deem fit. Amendments.

ORDER XIII—CONSOLIDATION

Where two or more notices of appeal have been filed— Consolidation.

(*a*) in respect of the same matter ; or

(*b*) in respect of several interests in the same matter, or Form TAT 4.

(*c*) which involve substantially the same issues,

the Tribunal may *suo motu* or upon application made in Form TAT 4 contained in the First Schedule to these Rules by any party consolidate the appeals and hear them together.

ORDER XIV—DISCONTINUANCE OF APPEALS

1. An appellant may— Discontinuance of Appeal.

(*a*) at any time before the hearing of an appeal withdraw the appeal by filing a notice of discontinuance as in Form TAT 5 signed by the appellant or his representative stating that the appeal is withdrawn ; or Form TAT 5.

(*b*) at the hearing of the appeal and with the leave of the Tribunal, withdraw the appeal.

2. Where an appeal is withdrawn after hearing has commenced, a fresh appeal may not be filed in relation to the same matter except with the leave of the Tribunal. Fresh Appeal not Permitted Except with Leave.

ORDER XV—HEARING

Conduct of Tribunal Proceedings.

1. The Tribunal shall have the power to conduct its proceedings in a manner it deems fit to ensure speedy dispensation of justice.

Commencement of Hearing.

2. The hearing of an appeal shall be commenced by the appellant presenting documents and statements which he intends to rely upon as well as any witnesses he desires to call.

Presentation of Respondent's Reply.

3. The respondent or his representative may in like manner present any document or statement he intends to rely upon as well as any witnesses he desires to call.

Admission of Evidence.

4. At the hearing of an appeal, the Tribunal shall admit all relevant evidence, oral or documentary, adduced by the appellant or the respondent or any person appearing on their behalf.

Examination of Witness.

5.—(1) The oral examination of a witness during his evidence in chief shall be limited to confirming his written deposition and tendering in evidence all documents or other exhibits referred to in his deposition.

(2) Thereafter the other party may cross-examine the witness who may then be re-examined.

Production of Additional Evidence.

6. Where the Tribunal deems it necessary, it may call upon or, as the case may be, permit any party to produce any additional document or call additional witnesses or file any affidavit to enable it to issue proper directions or orders.

Witness Summons/ Warrants Forms TAT 6 and 7.

7.—(1) Where the Tribunal, on application of any party, directs that any person shall be summoned to give evidence, or tender any document, the Tribunal may order the deposit of such amount of money before the issue of a summons, as in Form TAT 6 in the First Schedule to these Rules, as will cover the expenses of such person in so attending.

(2) Where a witness does not appear to a summons, the Tribunal upon proof of service of the summons, a note of which shall be made on the record book, may issue a warrant as in Form TAT 7 in the First Schedule to these Rules to bring such witness before the Tribunal at such time as may be convenient.

ORDER XVI—DATES

Dates. Form TAT 8.

The Secretary, upon the direction of the Chairman, shall fix hearing date for appeals and issue hearing notices as in Form TAT 8 of the First Schedule to these Rules.

ORDER XVII—ADJOURNMENTS

The Tribunal may adjourn matters *suo motu* or on the application of the parties. Adjournments.

ORDER XVIII—WRITTEN ADDRESSES

1. Written addresses shall be filed by parties or their representatives at the close of evidence as may be ordered by the Tribunal. Filing of Written Address.

2. Parties or their representatives shall rely upon and adopt their written addresses before a decision. Adoption of Written Addresses.

3. Unless otherwise directed by the Tribunal, each party may be given 15 minutes to make oral argument to emphasize and clarify his written address. Oral Argument.

ORDER IXX—DETERMINATION OF APPEAL

1. The decision of the Tribunal shall be given after the hearing of all evidence and adoption of written addresses by the parties. Decision of Tribunal.

2. The decision of the Tribunal may be unanimous or taken by a majority of members and the decision shall record whether it was a unanimous or majority decision : Decision to be unanimous or by a Majority.

Provided that where there is a tie the Chairman or presiding member shall have a casting vote.

3. The decision of the Tribunal shall be recorded in a document which, save in the case of a decision by consent, shall contain a statement of the reasons for the decision and shall be signed by the Chairman. Recording of Decision.

4. The Secretary shall issue a certified copy of the decision to a party upon application or to any other interested party. Certified Copy of Decision.

ORDER XX—ENFORCEMENT OF DECISION

1. The enforcement of a decision of the Tribunal shall be in accordance with the provisions of the Act. Enforcement of Decision.

ORDER XXI—FEES

1. The fees set out in the Second Schedule to these Rules shall be payable in respect of matters to which they relate. Fees.

ORDER XXII—MISCELLANEOUS

1. While considering an appeal, the Tribunal may not be confined to the grounds set forth in the notice but may have the power to consider any matter arising out of or relevant to the appeal : Power of the Tribunal to Consider Matters outside Grounds of Appeal.

Provided that both parties to the appeal shall be given an opportunity to be heard on such matters raised.

Emphasis on Substance Over Form.

2. The Tribunal shall at any stage of proceedings, issue such directions or orders as it may consider appropriate to meet the justice of the case and in so doing shall place emphasis on substance rather than form.

Forms.

3. The Forms set out in the First Schedule or forms to the like effect, may be used in all proceedings to which they are applicable with such modifications as the circumstances may require.

Absence of Provisions.

4. Where any matter arises in respect of which no provisions or no adequate provisions are made in these Rules, the Tribunal shall adopt such procedure as will in its view do substantial justice between the parties.

Order XXIII—Irregularities

Effect of non-Compliance with Rules.

1. An irregularity resulting from failure to comply with the provisions of these Rules or any direction issued by the Tribunal before a decision is given or an error of a clerical nature shall not of itself render the proceedings void.

Curing Irregularities.

2. The Tribunal may, upon the irregularity being brought to its attention, give such directions as it deems fit to cure the irregularity before delivering its decision.

Order XIV—Appeals

Right of Appeal.

1. Any party dissatisfied with a decision of the Tribunal may appeal against such decisions on a point of law to the Federal High Court upon giving notice in writing to the Secretary within 30 days from the date on which such decision was givn.

Secretary to Compile Record of Proceedings, etc.

2. Upon receipt of a notice of appeal the Secretary shall cause the notice to be given to the Chief Registrar of the Federal High Court along with the record of proceedings and all the exhibits tendered at the hearing before the Tribunal.

FIRST SCHEDULE

APPROVED FORMS

FORM TAT 1—(*Order* 3 *Rule* 4)

IN THE TAX APPEAL TRIBUNAL

_____ZONE

HOLDEN AT_____

NOTICE OF APPEAL

*Appeal No.*_____

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

TAKE NOTICE that the Appellant being dissatisfied with the assessment/decision/action/demand notice of _____

_____

_____

_____

_____ dated_____

_____ 20— doth hereby appeal to the Tax Appeal Tribunal,_____ zone upon the grounds set out in paragraph 2 and will at the hearing of the appeal seek the relief(s) set out in paragraph 3.

The Appellant further states that the particulars of the assessment/decision/action/demand notice appealed against are set out in paragraph 4.

The names and addresses of persons directly affected by the appeal are set out in paragraph 5.

2. Grounds of Appeal :

(*i*) _____

_____

_____

(*ii*) _____

_____

_____

(3) Relief(s) Sought from the Tribunal :

_____

_____

_____

(4) Particulars of assessment/decision/action/demand notice :

(*i*) Name of Appellant : _____

_____

(*ii*) Address of Appellant : _____

_____

_____

(*iii*) Tax Identification Number : _____

(*iv*) Relevant year(s) of Assessment _____

(*v*) Relevant Tax Law and section upon which the assessment/decision/action/demand notice was based _____

_____

(*vi*) Date of service of the notice of assessment/decision/action/demand notice

_____

_____

(*vii*) Date of service of notice of objection _____

(*viii*) Date of service of refusal to amend _____

(*ix*) Annexure to be filed with Notice of Appeal :

(*a*) List of witnesses

(*b*) Sworn statements of witnesses

(*c*) Relevant documentary evidence

(5) Persons directly affected by the Appeal :

_____

_____

_____

Appellant or the Legal Practitioner/Chartered Accountant/Advviser acting for him

Appellant's Address for Service :

_____

_____

_____

Respondent's Address for Service :

_____

_____

_____

Note : Addresses for Service must be stated.

This notice must be filed with the Secretary of the zone of the Tribunal from which the appeal emanated within 30 days from the date on which the assessment/decision/action/demand notice appealed against was served on the appellant.

FORM TAT 2—(*Order 7 Rule 6*)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT _____

PROOF OF SERVICE

Appeal No. _____

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

I, _____ of _____

_____ (Address)

make oath and say that on the _____ day of _____ 20 _____

at _____ O' clock, I served upon _____

_____ a Notice of Appeal/Summons/Hearing Notice/Motion

on Notice _____

(a true copy whereof is hereunto annexed) issued out of this Tribunal in

_____ town at the instance of _____

by delivering same personally/by _____ to

_____ at _____ town.

Before the day I served the Notice of Appeal/Summons/Hearing Notice/Motion on

notice _____ . I did not know _____

personally, but after he was pointed out to me by _____

I asked him if he were _____

and he said that he was.

_____

DEPONENT

SWORN TO at the Tribunal office at _____ Town .

This _____ day of _____ 20_____

BEFORE ME

_____

SECRETARY/COMMISSIONER FOR OATHS

FORM TAT 3—(*Order* 8 *Rule* 1)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT _____

Appeal No. _____

RESPONDENT'S REPLY ACKNOWLEDGING RECEIPT OF NOTICE OF APPEAL

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

I, _____ hereby acknowledge that on the _____ day of _____ 20 _____ at _____ (Address), I received the following documents :

(*a*) _____

(*b*) _____

I also acknowledge that I am _____ referred to in the Notice of Appeal.

Do you intend to contest the Appeal ? _____

If you intend to contest the appeal, set out your reasons/grounds for intending to do so : _____

_____

_____

State whether you intend to be present and/or be represented :

_____

State particulars of your representative :

Name : _____

Address : _____

Profession _____

Address for service to which all subsequent notices and processes regarding the Appeal should be sent _____

_____

_____

TAKE NOTICE that this reply to the notice of appeal must be delivered to the Secretary within 14 days of service.

Annexure to be filed with the reply :

(*a*) List of witnesses

(*b*) Sworn statements of witnesses

(*c*) Relevant documentary evidence

I certify that the facts contained herein are true.

Signed : _____

Full Names of Respondent or his Representative

Office or Position Held _____
(if signing for a company, corporation or firm).

FORM TAT 4—(*Order* 13 *Rule* 1)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT _____

Appeal No. _____

NOTICE TO CONSOLIDATE APPEALS

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

To _____ (Name of Party)

of _____ (Address)

TAKE NOTICE that this honourable Tribunal will be moved on the

_____

day of _____ 20 _____ at the hour of 9 O' clock in the Forenoon, or so soon thereafter as the parties or their representatives may be heard, praying this honourable Tribunal for an order consolidation of the following appeals :

(1) _____

_____

_____

(2) _____

_____

_____

(3) _____

_____

_____

Further take notice that you will be at liberty to make any submissions you desire to make on the motion to consolidate.

Signed _____
Party Seeking Consolidation

Dated this _____ day of _____ 20 _____

B 452

Parties Address for service :

1. Party's Name : _____

   Address : _____

   _____

2. Party's Name : _____

   Address : _____

   _____

FORM TAT 5—(*Order* 14 *Rule* 1)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT _____

*Appeal No*_____

NOTICE OF DISCONTINUANCE

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

To the Tribunal Secretary : _____

The appellant hereby withdraws this appeal against the respondent.

Dated the _____ day of _____ 20 _____

Signed _____

Name of Appellant or Appellant's Representative :

_____

Office or Position held _____

Appellant's Address for service _____

_____

Respondent's Address for service _____

_____

_____

FORM TAT 6—(*Order* 15 *Rule* 7)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT_____

*Appeal No.*_____

WITNESS SUMMONS

BETWEEN

_____*Appellant*

AND

_____*Respondent*

To_____ (witness)

You are hereby commanded to attend before this Tribunal at_____

_____town at_____

O' clock on_____day of_____20_____to testify all that you know in the above-mentioned appeal.

You will also be required to tender the following documents :

(1)_____

(2)_____

(3)_____

You are summoned on behalf of_____

Issued at_____town on_____ day of_____20_____

Fees paid_____

_____

Chairman

FORM TAT 7—(*Order* 15 *Rule* 7)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT _____

Appeal No. _____

WARRANT TO ARREST WITNESS

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

To _____ (Police Officer)

An order has been made by this Tribunal on the _____ day of _____ 20 _____

and you are therefore hereby commanded to bring the witness before this Tribunal sitting at _____ forthwith to answer for his default of appearance and be dealt with according to law.

Fees paid _____

Dated this _____ day of _____ 20 _____

_____

Chairman

FORM TAT 8—(*Order* 16)

IN THE TAX APPEAL TRIBUNAL

_____ ZONE

HOLDEN AT _____

Appeal No. _____

HEARING NOTICE

BETWEEN

_____ *Appellant*

AND

_____ *Respondent*

TAKE NOTICE that this Appeal has been duly filed and will be heard by the Tribunal in _____ town at _____ O' clock on _____ day of _____ 20 _____

Dated at _____ town _____ day of _____ 20 _____

_____

Secretary

SECOND SCHEDULE

SCHEDULE OF FEES (*Order* 21)

		Fees Payable
1.	Where penalty imposed or amount claimed by appellant does not exceed ₦100,000	₦1,000
2.	Where penalty imposed or amount claimed by appellant exceeds ₦100,000 = but does not exceed ₦500,000	₦3,000
3.	Where penalty imposed or amount claimed by appellant exceeds ₦500,000 = but does not exceed ₦5,000,000	₦5,000
4.	Where the penalty imposed or amount claimed by appellant exceeds ₦5,000,000	₦7,000
5.	Where no monetary penalty imposed and appellant's claim is not for recovery of money	₦2,000
6.	Application on notice	₦500
7.	Application *ex-parte*	₦500
8.	Oath	₦200
9.	Filing of a document	₦100
10.	Sealing of a document	₦100
11.	Filing of Exhibit	₦100
12.	Service within jurisdiction	₦2,000
13.	Service out of jurisdiction	₦10,000
14.	Mileage per km	₦20
15.	Drawing up a formal order or judgment	₦250
16.	Searching the Archives	₦2,000
17.	Issue of a document or record of proceedings—rate per folio of 100 words	₦50
18.	Issue of subpoena	₦500
19.	For certifiying a true copy of document—rate per folio of 100 words	₦50
20.	Postage fees or courier charge (According to rates charged by provider, Plus 10%)	
21.	Allowance to witness, if within jurisdiction rate per day	₦5,000
22.	Allowance to witness, if outside jurisdiction rate per day	₦10,000

23.	Issue of Witness Summons	₦200
24.	Inspection of Record of Proceedings	₦1,000
25.	Filling of Notice of Discontinuance	₦200
26.	Any service not specifically provided for herein	₦500

OLUSEGUN O. AGANGA,
Honourable Minister of Finance