L.N. 39 of 1989

INCOME TAX ACT
(CAP. 123)

Appeals (Board of Special Commissioners) (Amendment) Rules, 1989

IN exercise of the powers conferred by subsection (10) of section 66 of the Income Tax Act, the Minister of Finance has made the following rules:—

Citation.

1. These rules may be cited as the Appeals (Board of Special Commissioners) (Amendment) Rules, 1989 and shall be read and construed as one with the Appeals (Board of Special Commissioners) Rules, 1981 hereinafter referred to as "the principal rules".

L.N. 47 of 1981.

Substitutes Form A in the Schedule to the principal rules.

2. For Form A set out in the Schedule to the principal rules there shall be substituted the Form A set out in the Schedule to these rules.

"SCHEDULE

(Rule 2)

FORM A

Rule 11
I.T. Reg. No. .....

INCOME TAX ACT (CAP. 123)
APPLICATION OF APPEAL
TO THE BOARD OF SPECIAL COMMISSIONERS
(Section 67)

Name and address of appellant
and of his agent, if any:—

To the Secretary of the Board of Special Commissioners.

The appellant submits:—

That by Notice of Assessment dated the ..... issued by the Commissioner of Inland Revenue (hereinafter referred to as "the Commissioner"), the appellant has been informed that the amount of income tax payable by ..... for the year(s) of assessment 19..... is Lm.....

That by Notice of Objection dated the ..... the appellant applied to the Commissioner for a revision of the said assessment on the following grounds:

.....

That by Notice of Refusal dated the ..... the Commissioner informed the appellant that he refused to amend the said assessment(s), as desired and that the tax payable by ..... is Lm.....

That the grounds upon which the Commissioner gave his refusal are as shown in a decision, copy of which is annexed hereto;

That the amount of the tax which is not in dispute is Lm ..... and the appellant has already paid this amount as requested by the Commissioner in the decision annexed hereto — which payment was made as follows:—

* .....

.....

.....

That, in the submission of appellant, the said grounds are not valid for the following reasons:—

.....

.....

.....

Wherefore, the appellant submits that the aforesaid assessment be amended in the following sense, viz:—

.....

.....

.....

Signature of the appellant or of his agent

Filed by ..... on the .....

.....

Secretary of the Board
of Special Commissioners

* Insert here deductions at source, and payments of provisional and settlement tax, with an indication of dates and receipts numbers, as applicable.".

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