

L.N. 42 of 1984

INCOME TAX ACT, 1948
(ACT NO. LIV OF 1948)

Appeals (Board of Special Commissioners) (Amendment) Rules, 1984

IN exercise of the powers conferred by subsection (10) of section 56 of the Income Tax Act, 1948, the Deputy Prime Minister and Minister of Finance and Customs has made the following rules:—

Citation.

1. These rules may be cited as the Appeals (Board of Special Commissioners) (Amendment) Rules, 1984 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 following:

"SCHEDULE
FORM A

Rule 11
I.T. Reg. No.

INCOME TAX ACT, 1948
APPLICATION OF APPEAL
TO THE BOARD OF SPECIAL COMMISSIONERS
(Section 57)

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 together with the amount of Lm..... being per cent of that part of the tax assessed which is in dispute — as requested by the Commissioner in the decision annexed hereto — which payment(s) were made as follows:—

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

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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."