

BRITISH GUIANA

## REGULATIONS

Made Under

## THE INCOME TAX ORDINANCE,

(Chapter 299)

UNDER SECTION 56G OF THE INCOME TAX ORDINANCE AS INSERTED BY SECTION 12 OF THE INCOME TAX (AMENDMENT) ORDINANCE, 1956, THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE GOVERNOR-IN-COUNCIL:—

1. These Regulations may be cited as the Income Tax (Board of Review Appeals Procedure) Regulations, 1957.

2. In these Regulations —

“the Board” means the Board of Review established under the provisions of section 56A of the Ordinance;

“the Ordinance” means the Income Tax Ordinance as amended from time to time.

3. A notice of appeal lodged in accordance with the provisions of section 56D of the Ordinance shall be in the form set out in the schedule to these Regulations with such modifications as may be necessary, and shall contain a statement of the allegation of facts together with the reasons which the appellant intends to advance in support of his appeal.

4. The Board may request of any party to the appeal additional information relative to the assessment or the appeal therefrom, and such request shall be complied with in such time as shall be directed by the Board.

5. The Board may postpone the hearing on any appeal and where the postponement is not to a definite date the Secretary to the Board shall give to the parties to the appeal at least fourteen days notice in writing of the time and place of the postponed hearing.

6. (1) When an appeal has been set down for hearing, either party may make application to the Board for the appeal to be heard at a time or place other than that appointed in the notice of fixture.

(2) Such application shall be made as promptly as possible after receipt of the notice of fixture, and must be in writing addressed to the Secretary to the Board.

(3) Such application shall set out the reasons in support thereof, and a copy thereof shall forthwith be sent by the applicant to the other party to the appeal.

(4) Such other party shall, as soon as possible, after receipt of a copy of such application, notify the Board of his consent or opposition to such application and, if the latter, shall set out his reasons therefor.

(5) The Board may grant or refuse such application or fix such other time or place for the hearing as it deems advisable in the circumstances.

(6) Applications for postponement of a hearing, other than as provided for under the proviso to subsection (8) of section 56D of the Ordinance and this regulation, shall not be granted unless supported by reasons of urgency.

7. An appellant may withdraw an appeal by filing with the Secretary to the Board a notice of withdrawal before the day fixed for hearing, and the appellant shall forthwith serve on the Commissioner a copy of the notice of withdrawal.

8. Service of any notice, request or other document provided for in these Regulations may be effected on any party to the appeal by personal service or by registered post addressed in the case of the Commissioner to him at Georgetown, and in the case of the appellant to the address given in the notice of appeal.

SCHEDULE

Reg 3.

Notice of Appeal

In re the Income Tax Ordinance and

(Name of

..... of .....  
appellant) (address)

Notice of Appeal to the Board of Review is hereby given from the assessment No. .... dated the ..... day of ..... 19... wherein a tax in the sum of \$..... was levied in respect of the Year of Assessment..... upon the income of the year ended .....

Here set out:

- (1) A statement of allegations of fact
- (2) A statement of the reasons advanced in support of appeal.

The appellant's address for service is at .....

Dated at ..... this ..... day of .....

..... 19.....

.....  
(Signature)

Made in Council this 17th day of April, 1957.

IVOR ● SMITH,  
Clerk to the Executive Council.