



**FEDERAL HIGH COURT (TAX APPEAL) RULES  
2022**



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# FEDERAL HIGH COURT ACT

## CAP F12

### LAWS OF THE FEDERATION OF NIGERIA 2010

### FEDERAL HIGH COURT (TAX APPEAL) RULES 2022

In exercise of the powers conferred on me by Section 34(1) & (2) of the Federal High Court Act Cap F12 Laws of the Federation of Nigeria 2010, Paragraph 17 (5) of the Fifth Schedule to Federal Inland Revenue Service (Establishment) Act, No. 13 of 2007 (As Amended) and all other powers enabling me in that behalf, I, John Terhemba Tsoho, The Honorable, The Chief Judge of the Federal High Court, hereby make the following Rules:-

#### Order I

#### Notice of Appeal

1. Any party dissatisfied with a Decision of the Tribunal may Appeal against such Decision on Points of Law to the Court by filing a Notice of Appeal at the Tribunal within thirty days (30) days after the date on which such Decision was given.
2. The Notice of Appeal shall;
  - (a) be in accordance with the relevant provisions of the applicable Tax Laws;
  - (b) be filed within the time allowed by these Rules;
  - (c) set forth concisely and under distinct heads, the grounds upon which the Appellant intends to rely at the Hearing of the Appeal, without any argument or without it being narrative and shall be numbered consecutively;
  - (d) not contain a Ground of Appeal which is vague or general in terms or which discloses no reasonable Ground of Appeal, save the general Ground that the Decision is against the weight of the Evidence;

- (e) not contain any Ground of Appeal or any part thereof which is not permitted under these Rules and may be struck out by the Court *suo-motu* or on application by the Respondent.
3. A Notice of Appeal filed under these Rules shall be served on the Respondent within seven days (7) days after the date of filing of the Notice of Appeal.
  4. The Notice of Appeal shall state whether the whole or part of the Decision of the Tribunal is complained of (in the latter case specifying such part) and shall;
    - (a) state the Ground of Appeal;
    - (b) state the sum contained in the Decision of the Tribunal;
    - (c) state the Relief sought;
    - (d) state the Names and Addresses of all parties directly affected by the Appeal;
    - (e) be accompanied by sufficient number of copies for service on all such parties; and
    - (f) have endorsed on it an address, email and phone numbers for Service on each party.
  5. Service on the Parties shall be in accordance with the provisions of Order VII of these Rules.
  6. Any Notice or Document which is required by these Rules to be signed by the Appellant or the Respondent may be signed by either;
    - (a) a person holding a Power of Attorney given by the Appellant or the Respondent to that effect; or
    - (b) a Legal Practitioner representing the Appellant or Respondent as the case may be.

**Order II**  
**Transmission of Records of Appeal to the Court**

1. It shall be the duty of the Secretary of the Tribunal to cause copies of the Record of Appeal required for an Appeal to be prepared within thirty (30) days of the filing of the Notice of Appeal upon payment of all necessary fees by the Appellant for the Compilation and Transmission of the Records.
2. The Appellant shall within seven (7) days of filing the Notice of Appeal at the Tribunal, pay the assessed fees to a designated account for Compilation and Transmission of Records kept for that purpose.
3.
  - (a) Where the Appellant applies and obtains the approval of the Secretary of the Tribunal for Departure from the Rules to compile Records of Appeal, he shall do so within fifteen (15) days from the date of the approval.
  - (b) The Secretary of the Tribunal upon receipt of the compiled Records of Appeal by the Appellant, shall authenticate and certify same and transmit to the Court in compliance with these Rules.
  - (c) Where approval provided for in Paragraphs 3 (a) and (b) above is refused for Departure to be made, application shall be made by the Appellant to the Court.
4. Upon receipt of a Notice of Appeal under Order 1 of these Rules and compilation of Records of Appeal, the Secretary of the Tribunal shall transmit the Records of Appeal within fourteen (14) days of compilation to the Chief Registrar of the Court.
5. All documents filed in the Court pursuant to the provisions of these Rules shall be copies of authenticated documents or Proceedings.

**Order III**  
**Registration of Appeal and Service on Respondent**

1. Upon transmission of Records of Appeal to the Court, the Registrar shall endorse thereon the time and date of transmitting same and shall be given a number entered in a Register of Tax Appeals of the Court to be kept for that purpose.

2. The Registrar shall cause a copy of the Records of Appeal to be served upon the Respondent, whose address shall be furnished by the Appellant in accordance with Order I Rule 4(d) of these Rules.

**Order IV**  
**Records of Appeal and Briefs of Argument**

1. The Records of Appeal shall contain the following documents in the order set out in this Rule –
  - (a) the Index;
  - (b) brief Statement giving Particulars of the Appeal;
  - (c) copies of Documents and Proceedings before the Tribunal;
  - (d) copy of the Notice and Ground of Appeal; and
  - (e) an Affidavit of compliance by the Secretary of the Tribunal or party who obtained the leave of Secretary to depart from these Rules.
2.
  - (a) The Appellant's Brief shall clearly state the issue arising in the Appeal.
  - (b) All Briefs shall be concluded with a numbered summary of the reasons upon which the Argument is founded.
  - (c) Briefs filed under this Rule shall supersede the Ground of Appeal already filed.
  - (d) The Appellant shall, within fifteen (15) days of service of the Records of Appeal on him, file and serve on the Respondent a Written Brief being a precise statement of his Argument in the Appeal.
  - (e) The Respondent shall file and serve on the Appellant, the Respondent's Brief within fifteen (15) days of service on him of the Appellant's Brief.
  - (f) Any challenge to the competence of the Appeal shall be incorporated in the Respondent's Brief of Argument.



- (g) The Registrar shall cause a copy of the Respondent's Brief to be served upon the Appellant at least seven (7) days before the date fixed for the Hearing of the Appeal.
3. The Appellant may also file a Reply Brief.
- (i) The Reply Brief shall be served on the Respondent within seven (7) days after service of the Respondent's Brief on the Appellant.
  - (ii) The Reply Brief shall be filed and served at least three (3) days before the date set down for the Hearing of the Appeal.

**Order V**  
**Hearing of Appeals**

1. 1. (a) Where a tax debtor is appealing against the Decision of the Tribunal, he shall deposit the sum contained in the Decision in an interest yielding account maintained by the Chief Registrar of the Court.
- (b) The Appeal shall only be heard where there is evidence of deposit of the sum contained in the Decision.
2. Where there is no evidence of compliance with (1a) above, the Appeal is liable to be struck out or dismissed.
2. (a) The Registrar shall give seven (7) days Notice in writing to the parties of the date fixed for Hearing of the Appeal and such Notice shall not be given before the Appellant has been served with a copy of the Respondent's Brief in accordance with the provisions of Order IV Rule 3 of these Rules.
- (b) The provisions of Order VII of these Rules shall apply to the service of Notice of Hearing.
3. (a) Oral argument shall only be allowed at the Hearing of the Appeal to emphasize or clarify the Written Argument contained in the Briefs already filed.

- (b) The Appellant shall be entitled to open his Argument, the Respondent replies and thereafter the Appellant may Reply on Points of Law.
  - (c) In the case of a Cross-Appeal, the Appeal and such Cross-Appeal shall be argued together as one Appeal and the Court may having regard to the nature of the Appeal, direct the parties as to which party is to open and close the Argument.
  - (d) Unless otherwise directed by the Court, both Appellant and Respondent shall argue their respective Briefs and the Appellant may have a right of Reply on Points of Law.
  - (e) Save with the Leave of the Court, no Oral Argument may be heard in support of any issue not raised in the Brief or on behalf of any party for whom no Brief has been filed.
  - (f) When an Appeal is called for Hearing and no party or any Legal Practitioner appears to argue the Brief, the Appeal shall be deemed as having been argued.
  - (g) When an Appeal is called for Hearing and it is discovered that the Respondent has neither filed the Respondent's Brief nor is represented by Counsel, the Appeal shall be heard on the Appellant's Brief alone.
4. If an Appellant fails to file his Brief within the time provided for by these Rules or within the time as extended by the Court, the Respondent may apply to the Court for the Appeal to be struck out and/or dismissed for want of diligent prosecution.
  5. The Court may extend or abridge time for the doing of any act or the taking of any proceeding under these Rules.
  6. The Judge to whom a case of Tax Appeal is assigned shall give it Accelerated Hearing.

**Order VI**  
**Default by Parties**

1. Where the Appellant omits to do an act or take any step within the time prescribed by these Rules, the Court may be moved to strike out or dismiss the Appeal.
  - (a) An application under Rule 1 of this Order shall be made on Notice by the Respondent and served on the Appellant.
  - (b) Where the Respondent fails to do an act or take any step within the time prescribed by these Rules, the Court may upon the application by the Appellant, determine the Appeal on the Appellant's Brief.

**Order VII**  
**Service of Process**

1. A notice or process shall be deemed to have been properly served if delivered;
  - (a) personally to any of the parties or his representative;
  - (b) in the case of a partnership, to a partner, an officer or representative of the partnership;
  - (c) in the case of a company, to a director, manager, an officer of the company or its representative;
  - (d) service of Court Processes and Hearing Notices may be effected by electronic means including SMS, emails, WhatsApp or as may be directed by the Court.

Provided that the print out of the electronic service or the proof of service shall be sufficient.
2. Where Service of a Court Process or other Document on a party becomes impracticable, an application may be made to the Court for substituted service in accordance with the Civil Procedure Rules of the Court.

**Order VIII**  
**Registration and Enforcement of the Tribunal's Decision**

1. A Decision of the Tribunal shall be enforced by the Court in accordance with the Federal High Court (Civil Procedure) Rules and or the Sheriffs and Civil Process Act as if it were the Judgment of the Court.
2. The Chief Registrar of the Court shall maintain a Register for registration of the Decision of the Tribunal in compliance with paragraph 16(2) of the Fifth Schedule to the Act.
3. A party seeking to enforce the Decision of the Tribunal shall apply to the Chief Registrar of the Court for registration of the Decision.

**Order IX**  
**Fees**

1. The scale of fees for the time being in force in respect of Civil Actions in the Court shall be applied to Appeals under these Rules.

**Order X**  
**Transitional and Savings Provisions**

1. (1) The Federal High Court (Tax Appeal Rules) 1992 is hereby repealed.  
(2) These Rules shall not apply to any cause or matter part heard on the date when these Rules come into operation.

**Order XI**  
**Miscellaneous Provisions**

1. In these Rules, unless the context otherwise permits:

"Act" means the Federal Inland Revenue Service (Establishment) Act, 2007 (As Amended);

"Authenticated documents or proceedings" means Certified True Copies of documents or Record of Proceedings of the Tribunal;

"Court" means the Federal High Court;

"Decision" means a Decision of the Tribunal and shall include a Ruling, Order, Direction, Award or Judgment of the Tribunal;

"Legal Practitioner" means Legal Practitioner as defined under the Legal Practitioners' Act;

"Parties" means the Appellant and the Respondent before the Tribunal;

"Register" means a record maintained for;

(a) The registration of Decisions from the Tax Appeal Tribunal;

(b) Register maintained for registration of Tax Appeals.

"Repealed Rules" means the Federal High Court (Tax Appeals) Rules, 1992;

"Relevant Tax Authority" includes the Federal Inland Revenue Service and any other Agency of the Government of the Federation authorised by law for the collection of tax;

"Rules" means the Federal High Court (Tax Appeal) Rules, 2022;

"Secretary" means the Secretary of any Zone of the Tribunal appointed pursuant to the Act;

"Tax" means any levy or duty imposed by Law and collectible by the Relevant Tax Authority and shall include any revenue accruable to the government in full or in part under the Act and the Laws listed in the First Schedule to the Act, or any other enactment or Law;

"Tax Debt or Liability" means a debt due and accruable to the appropriate Agencies of the Government of the Federation including principal, interest and penalty.

"Tribunal" means the Tax Appeal Tribunal established under Section 59 of the Act;

2. Wherever the singular appears in these Rules, it may include the plural.
3. The Federal High Court (Civil Procedure) Rules shall apply to Appeals from the Tribunal on any issues not covered by these Rules.

4. These Rules may be cited as the Federal High Court (Tax Appeal) Rules 2022 and shall come into force on the <sup>10<sup>th</sup></sup> day of Jan 2022.

Made at Abuja this <sup>10<sup>th</sup></sup> day of January, 2022



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**Honorable Justice John Terhemba Tsoho, FICMC  
The Honourable, The Chief Judge  
Federal High Court of Nigeria**