

*Extraordinary*



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**FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT)  
ACT (NO. 13 OF 2007)  
TAX APPEAL TRIBUNAL (PROCEDURE) RULES, 2021**



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S. I. No. 53 of 2021

**FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT)  
ACT (NO. 13 OF 2007)**

**TAX APPEAL TRIBUNAL (PROCEDURE) RULES, 2021**

[10th Day of June, 2021]

Commence-  
ment.

In exercise of the powers conferred 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, **ZAINAB SIAMISUNA AHMED, Minister of Finance, Budget and National Planning, Federal Republic of Nigeria**, make the following Rules—

**ORDER I—CITATION, REVOCATION, SAVINGS, APPLICATION AND OBJECTIVES**

1. These Rules may be cited as the Tax Appeal Tribunal (Procedure) Rules, 2021. Citation.
2. The Tax Appeal Tribunal (Procedure) Rules No. 42 of 2010 is revoked. Revocation.
3. Anything done under the revoked Rules shall remain valid, except it is inconsistent with the provisions of these Rules. Savings.
4. These Rules shall apply in all proceedings of the Tribunal. Application  
of the Rules.
5. The objectives of the Rules are to— Objectives  
of the Rules.
  - (a) enable the Tribunal deal justly, fairly and expeditiously with appeals ;
  - (b) encourage and promote the settlement of disputes among parties.

**ORDER II—INTERPRETATION**

In these Rules—

Interpreta-  
tion.

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

“*adviser*” means any person providing tax advisory services to a taxpayer and includes consultants ;

“*appeal*” means an Appeal made pursuant to paragraphs 13 and 14 of the Fifth Schedule to the Act, and shall include Notice of Appeals made by the relevant tax authority pursuant to any of the enactments referred to in Paragraph 11 of the Fifth Schedule to the Act ;

“*appellant*” means a person and includes the relevant tax authority who files an appeal at the Tribunal pursuant to the provisions of the Act and in accordance with these Rules ;

“*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 ;

*“consultants”* has the same meaning as assigned to it under the Act ;

*“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 or relevant tax authority against which an appeal is brought pursuant to the provisions of the Act and in accordance with these Rules ;

*“decision of the Tribunal”* means a decision of the Tribunal made pursuant to these Rules, and shall include a ruling, order, direction, award or judgment of the Tribunal ;

*“document only procedure”* means a procedure under Order XV of these Rules ;

*“hearing”* whether in whole or in part means a sitting by the Tribunal in exercise of its power to decide an appeal with or without an oral hearing or interim proceedings, and shall include, hearing by virtual means pursuant to Paragraph 20(2)(a)(viii) of the Fifth Schedule to the Act ;

*“notice of appeal”* means a notice of appeal filed under these Rules and shall include a notice of appeal filed pursuant to Order XXVII of these Rules ;

*“party”* in the case of an appeal or application before the Tribunal means the appellant, applicant or respondent ;

*“person”* has the same meaning as assigned to it under the Act ;

*“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 ;

*“summary appeal procedure”* means procedure under Order XVI of these Rules ;

*“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 tax laws referred to under paragraph 11 of the 5th Schedule to the Act ;

*“the Tribunal”* means the Tax Appeal Tribunal established pursuant to Section 59 of the Act.

## ORDER III—FORM AND COMMENCEMENT

- |   |  |
|---|--|
| <p><b>1.</b> 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 or relevant tax authority under the provisions of the tax laws referred to under paragraph 11 of the 5th Schedule to the Act may appeal against such action, decision, assessment or demand notice within the period stipulated hereunder.</p>       | <p>Who may commence Appeal.</p>  |
| <p><b>2.</b> 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 :</p> <p>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.</p> | <p>Time within which to file Appeal.</p>   |
| <p><b>3.</b> The Service or relevant tax authority, if aggrieved by non-compliance by any person in respect of any provisions of the tax laws referred to in paragraph 11 of the 5th Schedule to the Act under its administration, may as in rule 2 above, file an appeal at the appropriate zone of the Tribunal.</p>  | <p>Appeal by the Services.</p>   |
| <p><b>4.</b> An appeal to the Tribunal shall be made as in Form TAT 1A contained in the First Schedule to these Rules and accompanied by such fee as may be prescribed in the Second Schedule to these Rules.</p>   | <p>Appeal to be in prescribed Form TAT 1A.</p>   |
| <p><b>5.</b> Any notice or process capable of being filed at the Tribunal may be filed by such electronic means as may be directed by the Tribunal.</p>   | <p>Electronic filing.</p>  |
| <p><b>6.</b> For an Appeal against the Service or relevant tax authority under Rules 1 and 2 of this Order, the aggrieved person shall—</p> <p>(a) pay 50% of disputed amount into designated account by the Tribunal before hearing as security for prosecuting the appeal ;</p> <p>(b) file the Notice of Appeal as in Form TAT 1(A), along with a deposition as in Form TAT 1B.</p>                    | <p>Deposition as to payment of undisputed/provisional tax as security to be in prescribed Form TAT 1B.</p> |
| <p><b>7.</b> An Appellant who desires to rely on evidence of witnesses at the hearing of an appeal shall file along with the notice of appeal—</p> <p>(a) list of witnesses to be called at the hearing of an appeal ;</p> <p>(b) written statements on oath of the witnesses ; and</p> <p>(c) copies of every document to be relied on at the hearing.</p>   | <p>Evidence of witnesses.</p>  |

**ORDER IV—PLACE OF INSTITUTING APPEALS**

- |                                 |  |
|---------------------------------|--|
| Place of instituting Appeals.   | <b>1.</b> An appeal shall be commenced in the zone from which it emanates in conformity with paragraph 1 of the Tax Appeal Tribunal (Establishment) Order 2009.                |
| Heading of appeal.              | <b>2.</b> A Notice of Appeal may be filed at the secretariat of any zone but shall be headed in the name of the appropriate zone where such matter will be heard.              |
| Appeal filed in the wrong zone. | <b>3.</b> An appeal commenced in a wrong zone shall not be heard but transferred upon the direction of the Chairman of the zone where it is commenced to the appropriate zone. |

**ORDER V—PARTIES AND REPRESENTATION**

- |  |   |
|--|---|
| Representation.  | <p><b>1.—(a)</b> An appellant may appear for himself in proceedings before the Tribunal.</p> <p><b>(b)</b> A partnership may act through one of its partners.</p> <p><b>(c)</b> A corporate entity may act through one of its directors, officers or employees.</p>   |
| All persons claiming jointly, severally or in the alternative may be Appellants. | <b>2.</b> 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 alternative, 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 may be joined jointly, severally or in the alternative as Respondents.   | <b>3.</b> All persons may be joined as respondents against whom the right to any relief is alleged to exist, whether jointly, severally, 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.  |
| Tribunal may Order parties to be joined.   | <b>4.</b> 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.  |
| Representation by Legal Practitioner, etc.                                       | <b>5.</b> 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.  |

## 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 proceedings before the Tribunal shall not abate but may be 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  
Appellant.

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.

No  
Abatement  
on death,  
etc. of  
respondent.

## ORDER VII—SERVICE OF PROCESSES

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.

Endorsement  
of address  
for service.

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

Personal  
service.

(a) personally, to a party 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 ;

3. A notice or process shall be deemed to have been properly served if sent by email or such other electronic means as the Tribunal may direct or permit.

Electronic  
service.

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

Substituted  
service.

(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, executor, administrator, assignee, receiver, liquidator or other legal representative 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.

Order by  
Tribunal of  
electronic  
service.

5. Notwithstanding the provisions of rule 2 of this Order, the Tribunal may order the service of documents or processes by email or such other electronic means as the Tribunal may direct or permit.

When proof  
of service  
may be  
dispensed  
with.

6. 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.

7.—(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, personal service shall not be effected on a Saturday, Sunday or a public holiday in Nigeria.

Proof of  
service Form  
TAT 2.

8. In all cases where service of any notice, document or process has been effected by an officer of the Tribunal or by a party in such manner as recognised under this Rules, proof of service as in Form TAT 2 to the First Schedule to these Rules, signed by the officer or party and evidence of delivery of the notice, document or process by email and other electronic means permitted or directed by the Tribunal shall on production, be prima facie evidence of service.

#### ORDER VIII—MODE OF ENTERING OF APPEARANCE

Entering  
appearance.  
Form  
TAT 3.

1. A respondent shall within 30 days, after the service of a notice of appeal, 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.

Reasons for  
contesting  
appeal.

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

Evidence of  
witnesses.

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

- (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, his Legal Practitioners, Chartered Accountant or Adviser.

Processes to be signed by respondent or his representative.

5. Any process filed at the Tribunal by the parties shall have endorsed on it the address of the parties for service within the zone.

Parties' 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 the 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.

2. When an appeal has been struck out owing to the non-appearance of the appellant, the Tribunal may, upon application by the appellant, direct the appeal to be re-listed for hearing, if the Tribunal considers that such application for relisting of the appeal has merit.

Relisting of appeals.

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 hearing or further hearing and determination of the appeal and shall give its decision according to the merits of the appeal.

Effect of non-appearance by respondent.

Provided that the Tribunal is satisfied that it is in the interest of justice to proceed with the hearing under the circumstance.

4. Where an appeal has been heard in default of 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.

Decision in default may be set aside.

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 it may determine, and following an application made within 14 days or such longer period as the Tribunal may allow for good cause shown

Application to set aside decision.

**ORDER X—COMPUTATION OF TIME**

Computation  
of time.

**1.** Whereby 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 reckoned 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 authorised 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**

When to  
make  
applications.

**1.** An application may be made at any stage of the proceedings.

How to  
make  
applications.

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

Written  
addresses.

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

Virtual  
hearing of  
applications.

**4.** The hearing of applications and delivery of rulings may be held remotely, via virtual means, using such communication technology or application as may be directed by the Tribunal to ensure fair hearing.

5. The Tribunal may take *ex parte* and non-contentious applications in Chambers and may adjourn such proceedings from Chambers to Tribunal or vice versa. Applications in chambers.

6. The Tribunal shall in respect of applications made at any stage of the proceedings make such rulings including orders as it may deem appropriate. Ruling on applications.

#### ORDER XII—AMENDMENTS

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 to notice of appeal, etc.

#### ORDER XIII—CONSOLIDATION

Where two or more notices of appeal have been filed—

- (a) in respect of the same matter ; or
- (b) in respect of several interests in the same matter, or
- (c) which involve substantially the same issues ;

Consolidation of Appeals.  
Form TAT 4.

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—

(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

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

Discontinuance of appeals.  
Form TAT 5.

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—DOCUMENTS ONLY PROCEDURE

1. At any time before the commencement of trial, the Parties may make application for the Documents Only Procedure as in Form TAT 6 in the determination of the appeal and by so doing agree for the appeal to be decided by such procedure.

Appeal by document only procedure.  
Form TAT 6.

2. Documents to be adopted for the purpose of this procedure shall be the processes filed by the parties which include—

Documents to be filed.

- (a) Notice of Appeal ;

- (b) Respondent's Reply ;
- (c) Witness statements on oath ;
- (d) Relevant documentary evidence ;
- (e) The final addresses filed by parties ;
- (f) Any other document or process as may be directed by the Tribunal.

Tribunal to  
dispense  
with oral  
hearing.

**3.** The Documents Only Procedure shall dispense with any requirement for oral hearing and the Tribunal shall give its decision based upon the documents adopted.

Case stated.  
Form  
TAT 7.

**4.** Notwithstanding the provisions of these Rules, the Service on its own initiative or upon the request of any person directly affected by a decision of the Service may refer any question as to the interpretation of tax laws listed in the Act or reserve any question of law for the consideration of the Tribunal in accordance with Form TAT 7.

Tribunal  
decision  
on case  
stated.

**5.** A question referred to the Tribunal under Rule (4) shall be decided upon the Parties filing their written addresses or as the Tribunal shall direct.

#### **ORDER XVI—SUMMARY APPEAL PROCEDURE**

Summary  
appeal  
procedure.  
Form  
TAT 8.

**1.** Where an aggrieved party intends to file an appeal in respect of a claim to recover a debt or liquidated money demand to which he believes there is no defence thereto, he shall file a Notice of Appeal as in Form TAT 8 with an affidavit setting forth the grounds upon which the claim is based and stating that in the appellant's belief there is no defence thereto; and the Tribunal shall, if satisfied that there are grounds for believing that there is no defence thereto, enter the appeal for hearing under the Summary Appeal procedure.

Respondent's  
notice of  
intention to  
defend.

**2.—(1)** A Respondent served with a Notice of Appeal marked under Summary Appeal Procedure shall if he intends to enter a defence, file a Notice of intention to defend supported by an affidavit setting forth the grounds of his defence with relevant documentary evidence and a written address, within 7 days from the date of service of the Notice of Appeal on him.

(2) Upon receipt of the notice of intention to defend, the appellant may respond by filing a further affidavit and written address within 7 days upon service of the respondent's Notice of intention to defend on him.

(3) Upon the hearing of the parties—

(a) if the Tribunal is satisfied that there is merit in the defence, it shall transfer the Appeal for hearing and order the parties to file pleadings in compliance with Order III.

(b) if the Tribunal is not satisfied that there is merit in the defence, it shall deliver a decision in respect of the appeal.

**3.** Where a respondent under this Rule fails to file a Notice of Intention to defend as prescribed by Rule 2(1) of this Order and the Tribunal is satisfied that the respondent was properly served the Notice of Appeal, the Tribunal shall proceed to hear the appellant and thereafter deliver a decision in respect of the appeal.

Appeal by document only procedure. Form TAT 6.

**4.** Notwithstanding the provisions under this order, the Tribunal may make any order as it may consider appropriate to meet the justice of the case.

Order of the Tribunal.

#### ORDER XVII—HEARING

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

Conduct of Tribunal proceedings.

**2.** The Tribunal shall have the powers to conduct a pre-trial conference for the purpose of narrowing down the issues before trial and facilitate settlement.

Pro-trial conference.

**3.** Trial of an appeal shall commence by the appellant calling witnesses and presenting documents and statements for admission as evidence.

Commencement of Trial.

**4.** The respondent may, in like manner, make a statement, present any document for admission as evidence as well as call witnesses.

Presentation of respondent's reply.

**5.** 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.

Admission of evidence.

**6.—(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.

Examination of witness.

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

**7.** 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.

Production of additional evidence.

**8.—(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 summons, as in Form TAT 9 in the First Schedule to these Rules, to cover the expenses of such person summoned.

Witness summons and warrant to arrest witness. Form TAT 9 and TAT 10.

(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 10 in the First Schedule to these Rules to bring such witness before the Tribunal at such time as may be convenient.

Virtual hearing.

9. The Power of the Tribunal to conduct its proceedings as recognized under these Rules shall include the power to conduct such hearings remotely, via virtual means, using such technology or application as may be directed by the Tribunal to ensure fair hearing.

#### ORDER XVIII—DATES

Dates Form TAT 11.

The Secretary, upon the direction of the Chairman, shall fix hearing dates for appeals and issue hearing notices as in Form TAT 11 of the First Schedule to these Rules.

#### ORDER XIX—ADJOURNMENTS

Adjournment.

The Tribunal may adjourn matters suo motu or on the application of the parties :

Provided that in the case of adjournment of matters on the application of the parties, the Tribunal reserves the discretion to limit such adjournments to such a number as the Tribunal shall deem appropriate.

#### ORDER XX—WRITTEN ADDRESSES

Filing of 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.

Adoption of written addresses.

2. Parties or their representatives shall rely upon and adopt their written addresses before a decision :

Provided that where parties or their representatives fail to appear to adopt the written address, any written address filed shall be deemed as having been adopted.

Oral argument.

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

#### ORDER XXI—DETERMINATION OF APPEAL

Time for determination of appeals.

1. Appeals before the Tribunal shall be heard, concluded and decision given within a period not exceeding six months from the date of commencement of trial or within such a time as the Tribunal may determine.

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

Decision of the Tribunal.

3. 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 by majority.

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

4. 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.

5. The Secretary shall issue a certified copy of the decision to a party upon application or to any other interested party.

Certified true copy of decision.

6. The Tribunal may, on the application of a party or *suo motu*, review and correct, rescind or vary its decisions, if the Tribunal is satisfied that—

Review, etc. of decision.

(a) the decision contains an ambiguity, patent error or omission but only to the extent of such ambiguity, error or omission ;

(b) the decision of the Tribunal was obtained by fraud.

Provided that the parties to such decision shall have the opportunity to be heard in such a manner as may be determined by the Tribunal and in deserving circumstances appropriate orders may be made by the Tribunal as a condition for hearing the application.

7.—(a) An application for review under this Order shall be brought within 14 days from the date on which such decision was delivered and a respondent who intends to reply to such an application shall do so within 7 days after service :

Time for application for review.

Provided that the time stipulated under this Rule shall not be extended except as the Tribunal may otherwise direct.

(b) the application shall be made by motion on notice and the reply, if any, shall be made by counter affidavit, both of which shall be accompanied by written addresses.

(c) the power of the Tribunal to, *suo motu*, review and correct, rescind, or vary its decisions under this Rule including the right of parties to be heard shall be exercised within a period not exceeding 14 days from the date on which the decision was delivered.

Time for  
appeal after  
review, etc.

8. In the case of a pending application for review of a decision of the Tribunal or where the Tribunal *suo motu* decides to review and correct, rescind or vary its decision under this Rule, time for appeal under Order XXVII shall only begin to run after the final decision of the Tribunal under this Rule.

Terms of  
settlement.

9.—(1) Where parties before the Tribunal have indicated their desire to explore the settlement of their dispute, the Tribunal may adjourn the matter to enable the parties explore such settlement and issue such direction or order as it may consider appropriate.

(2) The parties shall report progress as to settlement on such a date as the Tribunal may give, and upon reaching terms of settlement, both parties shall sign same and file with the Tribunal.

(3) The Tribunal shall, upon the application of the parties, adopt such terms of settlement as its decision by consent of the parties or decline to enter such decision by consent, where in its opinion such terms of settlement are unreasonable and unsustainable taking into consideration relevant tax laws and the circumstances of the case and may proceed to make such orders as it deems fit.

#### ORDER XXII—COST

Cost.

In an Appeal before the Tribunal, parties shall bear their own cost except—

(a) where in any proceeding costs are incurred improperly or without reasonable cause or are wasted by undue delay or by any other misconduct or default, the Tribunal may award costs against any party, representative of a party or legal practitioner whom the Tribunal considers to be responsible ; and

(b) costs shall be at the discretion of the Tribunal to determine by whom and to what extent the costs are to be paid.

#### ORDER XXIII—ENFORCEMENT OF DECISION

Enforcement  
of decision of  
the Tribunal.

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

#### ORDER XXIV—FEES

Fees.

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

#### ORDER XXV—MISCELLANEOUS

Power of the  
Tribunal to  
consider  
issues *suo*  
*moto*.

1. While considering an appeal, the Tribunal may not be confined to the issues raised in the appeal, but may have the power to consider any matter arising out of or relevant to the appeal :

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



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.

Emphasis on substance over Form.

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.

Forms.

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.

Absence of provisions.

#### ORDER XXVI—IRREGULARITIES

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.

Effect of non-compliance with Rules.

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.

Curing Irregularities.

#### ORDER XXVII—APPEALS

1. Any party dissatisfied with a decision of the Tribunal may appeal against such decision on a point of law to the Federal High Court by filing a notice of appeal at the Tribunal within 30 days from the date such decision was given.

Right of Appeal.

2. Upon receipt of the notice of appeal, the Secretary shall within 14 days cause the record of proceedings and all the exhibits tendered at the hearing before the Tribunal to be transmitted to the Chief Registrar of the Federal High Court.

Secretary to compile record of proceedings.

FIRST SCHEDULE  
APPROVED FORMS  
FORM TAT 1A—(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.....do 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 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) Email Address of Appellant : .....
- (v) Relevant year(s) of Assessment : .....
- (vi) Relevant Tax Law and section upon which the assessment/ decision/ action/demand notice was based : .....
- (vii) Date of service of the notice of assessment/decision/action demand notice.....
- (viii) Date of service of notice of objection.....
- (ix) Date of service of refusal to amend .....
- (x) 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/  
 Adviser acting for him*

.....

*(Name and Signature)*

**Appellant's Address for Service :**

.....  
.....  
.....

**Respondent's Address for Service :**

.....  
.....  
.....

*Note* : Addresses for Service must be stated.

This notice shall be headed in the name 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 1B—(Order 3, Rule 6)  
IN THE TAX APPEAL TRIBUNAL

..... ZONE  
HOLDEN AT.....

DEPOSITION AS TO PAYMENT OF UNDISPUTED/PROVISIONAL TAX

*Appeal No.*.....

*Between*

.....*Appellant*

*and*

.....*Respondent*

To the Tribunal Secretary :

I,.....(Name of Appellant or  
Appellant Representative)

Being.....

of.....

Hereby makes this deposition to say that :

(1) the sum of ..... being a  
payment of provisional tax pursuant to the Companies Income Tax Act or any  
undisputed component of the Tax Assessment dated ..... day of .....20....  
under appeal in respect of .....(state relevant tax  
years and category of tax under appeal) made against the Appellant by the  
Service ( State relevant tax authority), has been fully paid.

(2) that receipt of payment or ..... (state  
other proof of payment here) attached to this deposition has been issued by  
the Service evidencing payment as in (1) above.

.....  
*Deponent*

FORM TAT 2—(Order 7 Rule 8)  
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 delivery 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.

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*Annexure* to be filed with the reply :

- (a) List of witnesses.
- (b) Sworn statement of witnesses.
- (c) Relevant documentary evidence.

I certify that the fact 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)  
IN THE TAX APPEAL TRIBUNAL

..... ZONE  
HOLDEN AT.....

*Appeal No.*.....

NOTICE OF CONSOLIDATED APPEAL

*Between*

..... *Appellant*

*and*

..... *Respondent*

To.....(Name of party)  
of .....(Address)

TAKE NOTICE that this Honorable Tribunal will be moved on the  
.....day of .....20.....at the  
hour of 9 O'clock in the forenoon, or soon thereafter as the parties or their  
representative may be heard, praying this honourable Tribunal for an order of  
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.....

Parties Addresses 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.....

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 the 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 1)  
IN THE TAX APPEAL TRIBUNAL

..... ZONE  
HOLDEN AT.....

*Appeal No.*.....

NOTICE OF APPEAL (DOCUMENTS ONLY PROCEDURE)

*Between*

..... *Appellant*

*and*

..... *Respondent*

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

..... dated.....20.....

do 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 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) Email Address of Appellant : .....
- (v) Relevant year(s) of Assessment : .....
- (vi) Relevant Tax Law and section upon which the assessment/decision/  
action/demand notice was based : .....  
.....
- (vii) Date of service of the notice of assessment/decision/action demand  
notice.....
- (viii) Date of service of notice of objection.....
- (ix) Date of service of refusal to amend .....
- (x) *Annexure* to be filed with Notice of Appeal :
- (a) List of witnesses ;
- (b) Sworn statements of witnesses ;
- (c) Relevant documentary evidence ;
- (d) Written Address.

5 Persons directly affected by the Appeal: .....

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

.....  
(Name and Signature)

Appellant's Address for Service :

Respondent's Address for Service :

*Note* : Addresses for Service must be stated.

This notice shall be headed in the name 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 7—(Order 15, Rule 4)  
IN THE TAX APPEAL TRIBUNAL

..... ZONE  
HOLDEN AT.....

Appeal No.....

NOTICE OF APPEAL (CASE STATED PROCEDURE)

Between

.....Appellant

and

.....Respondent

TAKE NOTICE that this Honourable Tribunal will be moved on the.....day  
of.....20.....at the hour of 10 o'clock or so soon  
thereafter as the parties or their representatives may be heardpraying this  
Honourable Tribunal for a determination of questions of law referred or  
reserved for the decision of the Tribunal as follows—

- (a) .....  
(b) .....  
(c) .....

2. The following facts have been agreed between the parties—

- (a) .....  
(b) .....  
(c) .....

3. The following documents have been agreed between the parties—

- (a) .....  
(b) .....  
(c) .....

DATED this.....day of..... 20 .....

.....  
*Appellant or his Representative*

.....  
*Respondent or his Representative*

Note : \*set out the agreed facts.  
\*\*set out the agreed documents.  
\*\*\*set out the questions of law on which the opinion of the Tribunal  
is required.

FORM TAT 8—(Order 16, Rule 1)  
IN THE TAX APPEAL TRIBUNAL

..... ZONE  
HOLDEN AT.....

Appeal No.....

SUMMARY APPEAL PROCEDURE

*Between*

.....Appellant

*and*

.....Respondent

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

..... dated.....20.....

do 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 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) Email Address of Appellant : .....
- (v) Relevant year(s) of Assessment : .....
- (vi) Relevant Tax Law and section upon which the assessment/decision/  
action/demand notice was based : .....
- .....
- (vii) Date of service of the notice of assessment/decision/action demand  
notice.....
- (viii) Date of service of notice of objection.....
- (ix) Date of service of refusal to amend .....
- (x) Annexure to be filed with Notice of Appeal :

(a) Affidavit setting forth the grounds upon which the claim is based and  
stating that in the appellant's belief there is no defence thereto with  
relevant documentary evidence.

(d) Written Address.

5. Persons directly affected by the Appeal : .....

.....

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

.....

.....  
(Name and Signature)

Appellant's Address for Service :

.....

Respondent's Address for Service :

.....

*Note* : Addresses for Service must be stated.

This notice shall be headed in the name 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 9—(Order 17 Rule 8(1))  
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 10—(Order 17 Rule 8(2))  
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 11—(Order 18 Rule 18)  
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 24)

| <i>Fees Payable</i>  | <i>N</i> |
|--|----------|
| 1. Where penalty imposed or amount claimed by the appellant does not exceed N100,000. .. .. .                  | 2,000    |
| 2. Where penalty imposed or amount claimed by the appellant exceeds N100,000 = but does not exceed N5,000,000. | 6,000    |
| 3. Where penalty imposed or amount claimed by the appellant exceeds N500,000 = but does not exceed N5,000,000  | 10,000   |
| 4. Where the penalty imposed, or amount claimed by the appellant exceed N5,000,000. .. .. .                    | 14,000   |
| 5. Where no monetary penalty is imposed and appellant's claim is not recovery of money .. .. .                 | 4,000    |
| 6. Application on notice .. .. .   | 4,000    |
| 7. Application ex-parte .. .. .  | 5,000    |
| 8. Oath .. .. .  | 500      |
| 9. Filing of a document .. .. .  | 500      |
| 10. Sealing of a document .. .. .  | 500      |
| 11. Filing of Exhibit .. .. .  | 500      |
| 12. Service within jurisdiction .. .. .  | 5,000    |
| 13. Service out of jurisdiction .. .. .  | 10,000   |
| 14. Mileage per KM .. .. .   | 100      |
| 15. Drawing up a formal order or judgment .. .. .  | 1,000    |
| 16. Searching archives .. .. .   | 1,000    |
| 17. Issue of a document or record of application or proceedings (rate per folio of 100 words) .. .. .          | 500      |
| 18. Issue of subpoena .. .. .  | 1,000    |
| 19. For certifying a true copy of a document (rate per folio of 100 words) .. .. .                             | 100      |
| 20. Postage fees or courier charges (According to rates charged by service provider plus 10%)                  |          |
| 21. Allowance to witness, if within jurisdiction .. .. .   | 10,000   |
| 22. Allowance of witness if outside jurisdiction .. .. .   | 20,000   |
| 23. Issue of witness summons .. .. .   | 1,000    |
| 24. Inspection of Records of proceedings .. .. .   | 2,000    |
| 25. Filing of Notice of Discontinuance .. .. .   | 500      |
| 26. Filing of application for review of decision .. .. .   | 1,000    |

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|     |  |       |
|-----|--|-------|
| 27. | Filing of Appeal out of jurisdiction .. .. .         | 5,000 |
| 28. | Any Service not specifically provided herein .. .. . | 1,000 |

MADE this 10th day of June, 2021.

ZAINAB SHAMSUNA AHMED  
*Honourable Minister of Finance,  
Budget and National Planning,  
Federal Republic of Nigeria*