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## **TAX APPEAL BOARD**

**(Superior Court of Record)**

**#27, FREDERICK STREET, PORT OF SPAIN.**

**REPUBLIC OF TRINIDAD AND TOBAGO**

**TEL./FAX: (868) 623-1330, E-MAIL: txab@gov.tt; taxboard@gov.tt**

### **PRACTICE DIRECTION NO. 5**

### **COVID-19 VIRUS EMERGENCY DIRECTIONS**

Pursuant to Section 6(7) of the *Tax Appeal Board Act* Chap. 4:50 with reference to the powers vested in the Honourable Chairman and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following *Practice Direction No.5* is hereby issued.

In response to the Corona virus (COVID-19) pandemic in the Republic of Trinidad and Tobago, this Practice Direction is issued to protect the health and safety of Court staff and members of the public who interact with the Court.

Whereas the Tax Appeal Board is desirous of-

- a) reducing the number of persons entering the nation's courthouses; and
- b) ensuring that the Court's staff and physical facilities are rendered as safe as possible for persons physically attending the building which is located at 27 Frederick Street, Port of Spain.

The following measures are to be implemented with immediate effect from today, **Tuesday March 17, 2020 to Friday April 17, 2020 inclusive, at the Tax Appeal Board ('the specified period')**

#### **Time**

1. With respect to all directions or deadlines which have been the subject of previous orders issued by the Court or not specifically addressed in this Practice Direction, time will be extended to April 20, 2020.
2. In accordance with Rule 4 of the *Tax Appeal Board Rules* Chapter 4:50, the Court's Registry will remain open during the specified period unless otherwise indicated.

### Deeming Matters Fit for Hearing in This Period

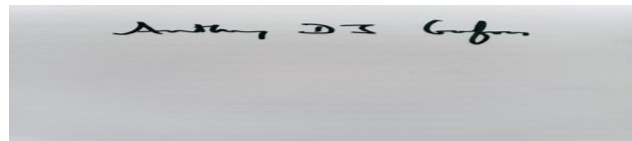
3. On its own motion, the Court may deem a matter to be fit for hearing during the specified period save for closure during the Easter break as set out in Rule 4.
4. Any party to an action or to an intended action may apply to the Court to have a matter deemed fit for hearing during the specified period.
5. An application under paragraph 4 hereof shall be made in writing to the Registrar of the Tax Appeal Court in accordance with Rule 5 of the *Tax Appeal Board Rules* and must be accompanied by an affidavit setting out the facts and reasons which make the matter fit for hearing during the specified period.

### Other matters

6. In the interest of public health and safety and in order to maintain the appropriate social distancing, attendance at the Court's facilities should be limited to attorneys, parties, and necessary witnesses if so permitted in accordance with paragraphs 3 and 4 hereof.
7. The Court may establish screening procedures and health and safety protocols for entry into the court building. Persons may be denied entry into the court building if they display symptoms related to Covid-19.
8. Anyone with legitimate court business who is carrying Covid-19, is caring for someone who is so infected or in a high-risk category as stated by the Ministry of Health, is advised as follows:

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|        | a) to remain at home and   |
| Appeal | b) to request an adjournment via e-mail to the Registrar of the Tax Board. |

Dated this 17<sup>th</sup> March, 2020



HH Judge Anthony D.J. Gafoor  
Honourable Chairman  
Tax Appeal Court