

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 37 OF 2022

The Tax Appeals Tribunal Act, 2015
(Act No. 1 of 2015)

The Tax Appeals Tribunal Rules, 2022

ARRANGEMENT OF RULES

Rule

PART I

PRELIMINARY

1. Title
2. Interpretation

PART II

ADMINISTRATION

3. Registry
4. Functions of Registrar

PART III

APPEALS

5. Commencement of appeal
6. Entry of appeal
7. Extension of time for filing appeal
8. Further or better particulars
9. Opposition to appeal
10. Scheduling conference
11. Status conference
12. Notice of hearing

PART IV

PROCEEDINGS

13. Sitting of Tribunal
14. Record of proceedings
15. Adjournment
16. Representation
17. Non-attendance
18. Inspection of property

19. Summons to witness
20. Notice to produce
21. Tribunal hearing
22. Evidence
23. Additional information
24. Amendment of document
25. Interlocutory application
26. Signing of document
27. Withdrawal of proceedings
28. Consent order
29. Decision
30. Clerical error, accidental slip or omission
31. Enforcement of decision

PART V

GENERAL PROVISIONS

32. Service
33. Joinder and misjoinder
34. Consolidation
35. Taxation of costs
36. Search
37. Notice of change in particulars
38. Fees
39. Extension, abridgement and late application
40. Number of copies for filing
41. Savings and transitional provisions
42. Revocation of SI No. 143 of 1998 and SI No. 75 of 1999

IN EXERCISE of the powers contained in section 18 of the Tax Appeals Tribunal Act, 2015, the following Rules are made:

PART I

PRELIMINARY

- | | | |
|----|--|--|
| 1. | These Rules may be cited as the Tax Appeals Tribunal Rules, 2022. | Title |
| 2. | In these Rules unless the context otherwise requires— | Interpretation |
| | “appellant” means a person who has appealed against a decision of the Commissioner-General made under the Customs and Excise Act, the Income Tax Act, the Property Transfer Act, the Value Added Tax or under any other written law; | Cap. 322
Cap. 323,
Cap. 340,
Cap. 331 |
| | “Chairperson” has the meaning assigned to the word in the Act; | |
| | “legal practitioner” has the meaning assigned to the word “practitioner” in the Legal Practitioners Act; | Cap. 30 |
| | “Principal Registry” means the Principal Registry of the Tribunal at Lusaka established under rule 3; | |
| | “regional registry” means a registry designated as a regional registry under rule 3; | |
| | “Registrar” has the meaning assigned to the word in the Act; | |
| | “respondent” means the Zambia Revenue Authority established under the Zambia Revenue Authority Act; and | Cap. 321 |
| | “Vice-Chairperson” has the meaning assigned to the words in the Act. | |

PART II

ADMINISTRATION

- | | | |
|----|--|----------|
| 3. | (1) There is established the Principal Registry of the Tribunal at Lusaka. | Registry |
| | (2) The Chairperson may designate a regional registry at any other place, as the Chairperson may determine, by notice in the <i>Gazette</i> . | |
| | (3) Subject to subrule (4), a document required to be filed under these Rules shall be filed at the Principal Registry or a regional registry. | |
| | (4) A document, other than an appeal, shall be lodged at a registry where the appeal was filed. | |

(5) Despite subrule (4), a party may lodge a document relating to an appeal before the Tribunal at any registry and the lodging of that document shall not be considered to be a transfer of an appeal from one registry to the other registry.

Functions of Registrar

4. (1) The Registrar may, for the purposes of these Rules—
- (a) receive, register and assign a reference number to each appeal;
 - (b) keep and maintain a Register of appeals;
 - (c) issue and serve notices of the Tribunal;
 - (d) keep documents, book or other property of the Tribunal;
 - (e) tax bills of costs;
 - (f) receive and attend to correspondence referred to in subrule (2); and
 - (g) perform other duties required by these Rules or the Act or as may be assigned by the Chairperson.

(2) Correspondence in respect of a matter before the Tribunal shall be addressed to the Registrar.

PART III

APPEALS

Commencement of appeal

5. (1) A person aggrieved with a decision of the Commissioner-General shall, within thirty days of being notified of the decision and on payment of a fee set out in the Second Schedule, file a notice of appeal against that decision.

- (2) A notice of appeal filed under subrule (1) shall be—
- (a) in Form I set out in the First Schedule; and
 - (b) accompanied by an affidavit in Form II set out in the First Schedule, exhibiting—
 - (i) a copy of the decision appealed against; and
 - (ii) any other document relevant to the appeal.

(3) Proceedings before the Tribunal shall be titled as specified in Form III set out in the First Schedule.

Entry of appeal

6. (1) The Registrar shall, on receipt of an appeal filed under rule 5, enter the details of the appeal in the Register of Appeals.

- (2) The appellant shall, on filing of the appeal and entry of the appeal in the Register of Appeals by the Registrar—
- (a) serve the notice of appeal on the respondent; and
 - (b) file an affidavit of service.

7. A person who fails to file a notice of appeal within the period specified under rule 5 may apply to the Registrar to extend the period for filing the appeal. Extension of time for filing appeal
8. (1) The Registrar may, on an application by the respondent, order the appellant to file further or better particulars in Form IV set out in the First Schedule. Further or better particulars
- (2) The appellant shall, where the Registrar grants an application under subrule (1), file ten copies of the further or better particulars.
- (3) The appellant shall, within seven days of filing further or better particulars under this rule, serve a copy of the further or better particulars on the respondent.
9. (1) The respondent shall, within fourteen days of being served with an appeal under rule 6 (2) and on payment of a fee set out in the Second Schedule, file a minimum of ten copies of an affidavit in opposition to the appeal, accompanied by the decision appealed against and documents relevant to that decision. Opposition to appeal
- (2) The respondent shall, within seven days of filing an affidavit in opposition to an appeal under subrule (1), serve a copy of the affidavit on the appellant.
- (3) An appellant may, within seven days of being served with an affidavit in opposition under subrule (2), file a minimum of ten copies of an affidavit in reply.
- (4) An appellant shall, within seven days of filing an affidavit in reply under subrule (3), serve a copy of the affidavit on the respondent.
10. (1) The Registrar shall, within fourteen days of expiry of the period stipulated for the filing of an affidavit in opposition under rule 9, summon the parties to a scheduling conference. Scheduling conference
- (2) At the scheduling conference, the Registrar shall—
- (a) direct the parties to indicate—
- (i) the number of witnesses each party intends to call; and
- (ii) an estimate of the amount of time the hearing will take;
- (b) issue directions relating to—
- (i) the filing of witness statements and lists of authorities; and
- (ii) any other procedural step to be taken by each party prior to the hearing; and

(c) subject to the direction of the Chairperson, set a date for hearing the appeal.

(3) The Registrar may dismiss an appeal if the appellant does not attend a scheduling conference on two consecutive occasions without justifiable cause.

Status
conference

11. (1) The Registrar may, not less than fourteen days before the date set for hearing an appeal, summon the parties to a status conference for purposes of establishing the parties' compliance with the directions issued at the scheduling conference under rule 10.

(2) The Registrar may, where a party has not complied with the directions issued at the scheduling conference at the status conference, make an order which the Registrar considers appropriate, including an order as to costs against that party.

(3) The Registrar shall not vary the date set for hearing an appeal without the Chairperson's consent.

Notice of
hearing

12. The Registrar shall, not less than fourteen days before the hearing by the Tribunal, serve on the appellant and the respondent a notice of the hearing in Form V set out in the First Schedule.

PART IV

PROCEEDINGS

Sitting of
Tribunal

13. (1) Subject to section 8(1) of the Act, proceedings before the Tribunal shall be held in public unless, on application by a party, the Tribunal directs that the proceedings or part of the proceedings be held in private on conditions that the Tribunal may determine.

(2) Subject to the Act and these Rules, the Tribunal may regulate its own procedure.

Record of
proceedings

14. (1) Subject to the Act, the Registrar shall keep a record of proceedings before the Tribunal, Chairperson and the Registrar.

(2) A record of proceedings kept by the Registrar under these Rules shall be both in electronic form and hard copy.

(3) A record of proceedings shall be—

(a) signed by the Registrar, the Chairperson or the Tribunal;
and

(b) considered to be a true and correct record of the proceedings.

(4) A record of proceedings kept in accordance with this rule may be made available to a party.

15. (1) The Tribunal, the Chairperson or the Registrar may, on application by a party or at the instance of the Tribunal, the Chairperson or the Registrar, adjourn a hearing. Adjournment

(2) Subject to subrule (3), an application for an adjournment shall not be granted except in compelling and exceptional circumstances.

(3) The Registrar shall, where the Tribunal, the Chairperson or the Registrar adjourns a hearing, notify the parties of the new date of hearing in Form V set out in the First Schedule.

(4) Where the Tribunal, Chairperson or Registrar Chairperson or Registrar may, apart from awarding costs to the other party, order the party that applied for the adjournment to pay to the Tribunal, before the next date of hearing, the hearing fee set out in the Second Schedule.

(5) Where a party ordered to pay a hearing fee under this rule does not pay the fee before the date set for hearing the matter, the Tribunal, Chairperson or Registrar may if —

(a) the party is the appellant or applicant, dismiss the matter; or

(b) the party is the respondent, not hear that party on the matter.

16. (1) A legal practitioner appointed to represent a party shall file a notice of appointment and serve that notice of appointment on the other party within five days of filing the notice. Representation

(2) A legal practitioner appointed to represent a party may, at any stage of the proceedings, withdraw from representing that party.

(3) A legal practitioner who withdraws from representing a party in accordance with subrule (2), shall file a notice of withdrawal, stating the last known contact details of the party and serve that notice on the other party within five days of filing the notice.

17. (1) The Tribunal, Chairperson or Registrar may strike out a matter if the appellant or applicant does not attend a hearing of the matter. Non-attendance

(2) An appellant or applicant may, within fourteen days of a matter being struck out under subrule (1), apply to have the matter restored.

(3) The Tribunal, Chairperson or Registrar may, after hearing an application under subrule (2), order—

(a) that the matter be restored; and

(b) the appellant or applicant to pay to the Tribunal the hearing fee set out in the Second Schedule before the date of hearing.

(4) The Tribunal, Chairperson or Registrar may dismiss a matter where the—

- (a) appellant or applicant does not attend a hearing on two consecutive dates of the hearing;
- (b) matter is restored under subrule (3) and the appellant or applicant does not attend the next hearing;
- (c) appellant or applicant does not apply to have the matter restored that has been struck off under subrule (1); or
- (d) appellant or applicant does not pay the hearing fee referred to in subrule(3)(b).

(5) The Tribunal, Chairperson or Registrar may hear or adjourn a matter on terms which the Tribunal, Chairperson or Registrar considers appropriate, if the appellant or applicant attends the hearing but the other party, after having been notified of the hearing, does not attend.

Inspection
of property

18. (1) The Tribunal or the Registrar may, on application by a party or at the instance of the Tribunal or the Registrar at reasonable times, enter on, and inspect, property which is the subject of the proceedings.

(2) The Tribunal or Registrar shall give not less than twenty four hours' notice to the parties of the intention to enter and inspect the property referred to in subrule (1).

(3) A party may attend an inspection under this rule in person or be represented by a legal practitioner.

(4) An inspection under this rule shall not be rendered invalid by the non attendance of a party who has been notified of the inspection in accordance with subrule (2).

Summons to
witness

19. (1) Summons to a witness shall be in Form VI set out in the First Schedule.

(2) The Tribunal shall give each party to the proceedings an opportunity to inspect a document that has been produced and to make copies of the document for the purposes of the hearing.

(3) The Tribunal may pay a witness specified under section 9(5) of the Act an allowance set out in the Second Schedule.

(4) Despite subrule (3), a witness who attends more than one case on the same day shall not be entitled to an additional allowance.

Notice to
produce

20. (1) A party may, at any stage of the proceedings and on payment of a fee set out in the Second Schedule, file a Notice to Produce a document or other information in Form VII set out in the First Schedule relating to an appeal, which is in the other party's possession.

(2) A party that files a notice referred to in subrule (1), shall serve the notice on the other party within five days of filing the notice.

21. (1) A party may call a witness to give evidence at a hearing before the Tribunal. Tribunal hearing

- (2) At the hearing referred to in subrule (1)—
- (a) the appellant shall present evidence in support of the appeal;
 - (b) the respondent shall present evidence to rebut the evidence of the appellant;
 - (c) the appellant may present the evidence in reply to the evidence presented by the respondent; and
 - (d) where necessary, there shall be examination in chief, cross examination and re examination of witnesses.

(3) The parties may, at the conclusion of a hearing, make oral submissions or file written submissions within a period that the Tribunal may direct.

22. (1) The Chairperson or the Vice Chairperson may administer oaths or take affirmations for the purpose of the proceedings of the Tribunal. Evidence

(2) The Tribunal may take judicial notice of a fact.

(3) Evidence before the Tribunal may be given—

- (a) orally; or
- (b) by filing a witness statement.

(4) A witness statement referred to in subrule (3) shall—

- (a) contain facts relevant to the appeal;
- (b) refer to documents, if any, relied on by the witness making the statement; and
- (c) be treated as evidence in chief of the witness making the statement, who shall be amenable to cross examination at the hearing.

(5) The Tribunal may, at any stage of the proceedings, make an order requiring the personal attendance of the parties.

23. The Tribunal, the Chairperson or the Registrar may, on application by a party or at the instance of the Tribunal, the Chairperson or the Registrar, receive additional information relating to an appeal at any stage of the proceedings before making a decision. Additional information

Amendment
of document

24. (1) A party may, at any stage of the proceedings and on payment of a fee set out in the Second Schedule, apply for an order to amend a document filed by that party.

(2) An application under this rule shall be—

(a) by summons in Form VIII set out in the First Schedule;
and

(b) accompanied by an affidavit in Form II set out in the First Schedule.

(3) A party who is granted an application under subrule (1) shall, within seven days from the date of receipt of the order, file and serve the amended document on the other party.

(4) A party affected by an amendment under this rule may, within seven days of being served with the amended document—

(a) amend and file that party's documents relating to an amendment; or

(b) file additional documents in response to the amendment.

(5) A party shall, within seven days of filing the documents referred to in subrule (4), serve the documents on the other party.

Interlocutory
application

25. (1) Except where these Rules provide otherwise, an interlocutory application shall be made, on payment of a fee specified in the Second Schedule, by filing a minimum of four copies of—

(a) a summons in Form VIII set out in the First Schedule;

(b) an affidavit in support in Form II set out in the First Schedule; and

(c) skeleton arguments.

(2) An applicant shall, within seven days of filing an interlocutory application, serve that application on the other party.

(3) A party may, within fourteen days of being served with an interlocutory application, oppose the application by filing a minimum of four copies of—

(a) an affidavit in opposition; and

(b) skeleton arguments.

(4) A party opposing an interlocutory application shall, within seven days of filing the documents referred to in subrule (3), serve the documents on the applicant.

(5) The applicant may, within seven days of being served with the documents referred to in subrule (4), file and serve a minimum of four copies of—

(a) an affidavit in reply; and

(b) and skeleton arguments.

(6) The Registrar may, where the Registrar considers that an interlocutory application can be disposed of on the basis of the documents filed by the parties under this rule, determine the application without the

attendance of the parties or the parties legal practitioners and shall issue a notice of the date of delivery of the decision.

(7) The Registrar may, on application by a party, extend, for a period not exceeding seven days, the time for making an application or taking any step relating to an application under this rule.

(8) A party aggrieved by the decision of the Registrar under this rule may, within fourteen days of the decision and on payment of a fee set out in the Second Schedule, appeal to the Chairperson against that decision in Form IX set out in the First Schedule.

(9) A party aggrieved by the decision of the Chairperson under this rule may, within fourteen days of the decision and on payment of a fee set out in the Second Schedule, appeal to the Tribunal against that decision in Form IX set out in the First Schedule.

(10) An appeal to the Chairperson or the Tribunal under this rule shall be a re hearing on the documents filed by the parties.

(11) An appeal from a decision of the Registrar or the Chairperson shall not operate as a stay of proceedings, unless so ordered, in the case of a decision of the—

(a) Registrar, by the Registrar or the Chairperson; and

(b) Chairperson, by the Chairperson or the Tribunal.

(12) The decision of the Tribunal under this rule shall be final.

26. A summons, order, notice or a document issued by the Tribunal shall be signed by the Registrar or a person authorised by the Registrar.

Signing of
document

27. (1) An appellant or applicant may, at any stage of the proceedings and on payment of a fee set out in the Second Schedule, withdraw the appeal or an application by filing a notice of withdrawal in Form X set out in the First Schedule.

Withdrawal
of
proceedings

(2) An appellant or applicant that files a notice of withdrawal shall, within five days of filing the notice, serve that notice on the other party.

(3) The Tribunal or the Registrar may order an appellant or applicant that withdraws a matter to pay costs to the other party.

28. (1) Where the parties agree on the terms of an order to be made by the Registrar, the Chairperson or the Tribunal, the parties or their representatives shall sign and file—

Consent
order

- (a) consent summons; and
- (b) a draft consent order setting out the agreed terms.

(2) The Registrar, the Chairperson or the Tribunal may summon and hear the parties before signing the consent order drafted by the parties.

(3) A consent order shall take effect from the date on which it is signed by the Registrar, the Chairperson or the Tribunal.

(4) A party shall not appeal against a consent order made under this rule.

Decision

29. (1) A decision of the Registrar, the Chairperson or the Tribunal shall be in writing, and shall contain the—

- (a) findings on each issue of fact or law raised in the proceedings relating to the decision; and
- (b) reasons for the decision.

(2) The Registrar, the Chairperson or the Tribunal may, on conclusion of a hearing, deliver the decision at once or reserve the decision to be delivered within sixty days after the conclusion of the hearing.

(3) Where the Registrar, the Chairperson or the Tribunal reserves a decision in accordance with subrule (2) and does not specify the date for the delivery of the decision, the Registrar, the Chairperson or the Tribunal shall issue to the parties a notice of delivery of the decision in Form XI set out in the First Schedule.

(4) Where the Registrar, the Chairperson or the Tribunal delivers a decision on the date specified in the notice referred to in subrule (3), the parties shall be considered to have received the decision on that date.

(5) A decision of the Tribunal may—

- (a) be pronounced by a member who sat to hear the appeal;
or
- (b) in the absence of a member who sat to hear the appeal, be read by the Registrar.

Clerical error,
accidental
slip or
omission

30. (1) The Registrar, the Chairperson or the Tribunal may, at any time, correct a clerical error arising from an accidental slip or omission in a decision made by the Registrar, the Chairperson or the Tribunal.

(2) Where a correction is made under subrule (1), the Registrar shall—

- (a) alter any entry, in the appropriate record, which is affected by the correction; and
- (b) send a copy of the corrected decision to the parties.

31. A decision of the Registrar, the Chairperson or the Tribunal shall be enforced as if it were a decision of the High Court. Enforcement of decision

PART V

GENERAL PROVISIONS

32. (1) A party shall effect service of a document required to be served under these Rules by physically delivering the document to the person to whom the document is addressed. Service

(2) Where a party finds it impracticable to effect service in accordance with subrule (1), that party may, with leave of the Registrar, the Chairperson or the Tribunal effect service by—

- (a) sending the document to the electronic mail address for service provided by the person to whom it is addressed;
- (b) registered post to the postal address for service provided by the person to whom it is addressed;
- (c) advertising the document in a newspaper of general circulation in the Republic; or
- (d) any other mode of service which, subject to these Rules, the Registrar may authorise if it is shown to the Registrar, the Chairperson or the Tribunal that it is not reasonably practicable to serve the document using any of the modes of service provided in this rule.

(3) A party that serves a document under these Rules shall file an affidavit of service.

33. (1) A person that is likely to be affected by a decision of the Tribunal may apply to the Registrar to be joined as a party to the proceedings. Joinder and misjoinder

(2) A person that has been wrongly joined to the proceedings of the Tribunal may apply to the Registrar to be removed as a party.

34. The Registrar may, on application by a party or on the Registrar's own motion, order consolidation of appeals before the Tribunal if in the opinion of the Registrar, the appeals — Consolidation

- (a) arise from the same decision;
- (b) raise common questions of law; or
- (c) relate to the same subject matter.

35. (1) A party may, within sixty days of an order for costs made by the Tribunal under these Rules, apply to the Registrar for taxation of the costs. Taxation of costs

	<p>(2) Subject to the Act and these Rules, the practice and procedure applicable in the High Court in relation to taxation of costs shall apply to taxation of costs by the Registrar.</p> <p>(3) The Registrar shall, in taxing a bill of cost, apply the scale of fees for the time being applicable in the High Court.</p> <p>(4) The Registrar shall, on payment of the taxing fee set out in the First Schedule, sign a certificate of taxation.</p>
Search	<p>36. (1) Subject to subrule (2), a person may, on payment of a fee set out in the Second Schedule, search the Register of Appeals or record of proceedings.</p> <p>(2) The Registrar may restrict a search on a record in respect of which the hearing was not held in public.</p> <p>(3) A request for a search under this rule shall be in Form XII set out in the First Schedule.</p>
Notice of change in particulars	<p>37. A party shall, within seven days of a change in the party's particulars, file and serve on the other party, a notice in Form XIII set out in the First Schedule .</p>
Fees	<p>38. (1) The fees payable for matters provided for in these Rules are set out in the Second Schedule.</p> <p>(2) A fee paid for filing a document under these Rules is non refundable.</p>
Extension, abridgement and late application	<p>39. (1) Subject to this rule, the Registrar may, for sufficient reason and before the expiry of the period for making an application or taking a step in, or in connection with, the proceedings, extend the period.</p> <p>(2) The parties may, by consent, abridge time for making an application or for taking a step in, or in connection, with the proceedings.</p> <p>(3) A party may, where the parties fail to consent to abridge time under subrule (2), apply to the Registrar to abridge time.</p> <p>(4) The Registrar may, where the time for making an application or taking a step in, or in connection with, the proceedings has expired, permit a party to make that application or take that step out of time.</p> <p>(5) The period allowed by the Registrar under this rule shall not exceed seven days.</p>
Number of copies for filing	<p>40. A person filing a document required to be filed under these rules shall, unless otherwise provided in these Rules, or directed by the Chairperson, file a minimum of ten copies of the document.</p>

41. An appeal or proceeding pending immediately before the coming into force of these Rules shall be deemed to have been commenced under, and continued in accordance with, these Rules.

Savings and transitional provision

42. The Revenue Appeals Tribunal Regulations, 1998 and the Revenue Appeals Tribunal (Fees) Regulation, 1999 are revoked.

Revocation of S.I. No. 143 of 1998 and S.I. No. 75 of 1999

FIRST SCHEDULE
(Rules 5, 8, 12, 15, 19, 20, 24, 25, 27, 29, 36 and 37)

Form I
(Rule 5(2)(b))

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE OF APPEAL

Particulars of Appellant:

- (a) Name:
- (b) TPIN
- (c) Zambia Revenue Authority classification of the Appellant
- (d) Nature of business:
- (e) Postal Address:
- (f) Physical address of Appellant:
- (g) Plot No
- (h) Street:
- (i) Town/City:
- (j) Telephone No Email address:

TAKE NOTICE that (name of appellant) being dissatisfied with the decision of the Commissioner-General given at on theday of, 20....., intends to appeal to the Tribunal against the whole decision or against part of the said decision as: (specify the parts of decision being appealed against) on the following grounds:

- (a)
- (b)

The appellant is seeking the following reliefs from the Tribunal:

- (a)
- (b)

The appellant attests that the appellant has not commenced proceedings that are materially similar to this appeal before any court or other tribunal

(Tick the box)

Dated at thisday of, 20.....

The Appellant or Appellant's Advocate's addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number:

The respondent is Zambia Revenue Authority, whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number (if known):

Filed atthisday of, 20.....

.....
Registrar

Form II
(Rules 5 (2)(b),24(2)(b) and 25(1)(b))

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

AFFIDAVIT (GENERAL)

I, of(address)

make oath and say as follows:

- (a) that I am (insert occupation)
- (b) that.....(insert all the relevant facts relating to the appeal)

Sworn by the said }

at

on theday of 20 }

Before me _____
Commissioner for Oaths

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

GENERAL TITLE OF PROCEEDINGS

In the Tax Appeals Tribunal atRegistry
Appeal No year.....

In the matter of:

.....APPELLANT

AND

THE ZAMBIA REVENUE AUTHORITY: RESPONDENT

Form IV
(Rule 8(1))

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

FURTHER OR BETTER PARTICULARS

LET the parties concerned attend *physically/virtually before the Registrar on theday of, 20.....athours on the hearing of an application on the part of the Respondent for an order that the Appellant, within fourteen days from the date of the order, serve on the Respondent further or better particulars relating to:

(a)

(b)

and that the costs of and occasioned by this application be borne by the Appellant.

Dated at thisday of, 20.....

This Summons was taken out by Counsel for the Respondent, whose addresses for service and contact numbers are:

(a) Physical address:

(b) Electronic mail address:

(c) Postal address:

(d) Telephone/Mobile Phone Number:

*To: The Appellant, whose addresses for service and contact numbers are:

(a) Physical address:

(b) Electronic mail address:

(c) Postal address:

(d) Telephone/Mobile Phone Number (if known):

Dated atthisday of, 20.....

*Delete if inapplicable.

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE OF HEARING

TAKE NOTICE that the above matter will be heard by the *Tribunal/Chairperson/Registrar sitting aton the day of, 20....., at hours.

You are accordingly required to attend *physically/virtually before the *Tribunal/Chairperson/Registrar and bring your witnesses, if any, with you. If you or the Advocate authorised by you to act on your behalf do not attend, the *Tribunal/Chairperson/Registrar may proceed with the matter and render a decision in your absence.

Dated at thisday of, 20.....

.....
Registrar

The Appellant or Appellant’s Advocate’s addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number:

The respondent whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number (if known):

*Delete if inapplicable.

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

SUMMONS TO A WITNESS

YOU ARE COMMANDED to attend*physically/virtually before the Tribunal aton theday of, 20.....at, and to do so from day to day until the above appeal is disposed of, to give evidence on behalf of the *Appellant/ Respondent. You are required to bring the following documents for the hearing:

(a)

(b)

Dated at thisday of, 20.....

.....
Registrar

ACKNOWLEDGEMENT OF SERVICE OF SUMMONS

Full name:

Signature:

Address:

Date and Time:

Telephone/Mobile Phone Number:

*Delete if inapplicable.

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE TO PRODUCE DOCUMENT OR OTHER INFORMATION

TAKE NOTICE that you are required to lodge with the Registrar the following document or other information which, in the opinion of the *Tribunal/Registrar, is in your possession or under your control on or before theday of, 20

(1)

(2)

Dated at thisday of, 20.....

.....

Registrar

To: the *Appellant/Respondent, whose addresses for service and contact numbers are:

(a) Physical address:

(b) Electronic mail address:

(c) Postal address:

(d) Telephone/Mobile Phone Number:

*Delete if inapplicable.

Form VIII
(Rules 24(2)(a) and 25(1)(a))

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

SUMMONS (GENERAL)

LET the *party/parties concerned attend(state whether physically or virtually) before the *Chairperson/Registrar on theday of, 20.....athours on the hearing of an application on the part of the *Appellant /Respondent for an order thatand that costs of the application be

Dated at thisday of, 20.....

This Summons was taken out by whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number:

*To:whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number (if known):

Filed atthisday of, 20.....

*Delete if inapplicable.

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE OF INTERLOCUTORY APPEAL FROM DECISION OF

***REGISTRAR/CHAIRPERSON**

TAKE NOTICE that the *Appellant/Respondent being dissatisfied with the decision of the *Registrar/Chairperson given at on theday of, 20....., intends to appeal to the *Chairperson/Tribunal against the whole decision or against part of the decision as: (specify the parts of decision being appealed against) on the following grounds:

- (a)
- (b)

The Appellant is seeking the following reliefs from the * Chairperson/Tribunal:

- (a)
- (b)

Dated at thisday of, 20.....

To the Respondent to the interlocutory appeal(Name), whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number (if known):

.....
Registrar

*Delete if inapplicable

Form X
(Rule 27(1))

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE OF WITHDRAWAL OF PROCEEDINGS

TAKE NOTICE that the *Appellant/Respondent (name) discontinues proceedings in this *appeal/interlocutory application, or part of the *appeal/interlocutory application as relates to(set out part to which withdrawal relates).

Dated attheday of, 20.....

This notice has been filed by the *Appellant/Respondent or their Advocates, whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number:

To:

The Registrar

The *Appellant/Respondent or their Advocates, whose addresses for service and contact numbers are:

1. Physical address:
2. Electronic mail address:
3. Postal address:
4. Telephone/Mobile Phone Number:

*Delete if inapplicable

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE OF DATE OF DELIVERY OF DECISION

TAKE NOTICE that the decision of the *Tribunal/Registrar/Chairperson will be delivered (state whether delivery of decision will be physical or virtual) at on the day of, 20....., at hours in thenoon.

Dated at the day of, 20.....

.....
Registrar

To:

The Appellant or their Advocates, whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number:

The Respondent or their Advocates, whose addresses for service and contact numbers are:

- (a) Physical address:
- (b) Electronic mail address:
- (c) Postal address:
- (d) Telephone/Mobile Phone Number:

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

SEARCH

SEARCH for:

Dated attheday of, 20.....

Signed:

The *Appellant/Respondent or their Advocates, whose addresses for service and contact numbers are:

(a) Physical address:

(b) Electronic mail address:

(c) Postal address:

(d) Telephone/Mobile Phone Number:

*Delete if inapplicable

The Tax Appeals Tribunal Act, 2015
(Act No.1 of 2015)

The Tax Appeals Tribunal Rules, 2022

NOTICE OF CHANGE IN PARTICULARS

TAKE NOTICE that *Appellant/Respondent to the appeal has changed the following particulars (insert the new particulars below):

(a)

(b)

TAKE FURTHER NOTICE that service of any document required to be served on the *Appellant/Respondent shall be duly effected if served using the particulars stated above.

To:

The Registrar

The *Appellant/Respondent or their Advocates, whose addresses for service and contact numbers are:

1. Physical address:
2. Electronic mail address:
3. Postal address:
4. Telephone/Mobile Phone Number:

*Delete if inapplicable

SECOND SCHEDULE

(Rule 38)

FEES

FEES FOR FILING DOCUMENTS AND OTHER PROCESSES BEFORE THE TRIBUNAL

(a) Appeals lodged by a large tax payer	<i>Fee unit</i>
(i) Filing Notice of Appeal	10,000
(ii) Filing notice for extension of time for filing of Notice of Appeal	5,000
(iii) Filing of notice of appeal from decision of Registrar	5,000
(iv) Filing of notice of appeal from decision of Chairperson	5,000
(v) Hearing fee after adjournment initiated by a party	5,000
(b) Appeals lodged by medium tax payer	<i>Fee unit</i>
(i) Filing Notice of Appeal	5,000
(ii) Filing notice for extension of time for filing of notice of appeal	3,333.33
(iii) Filing of notice of appeal from decision of Registrar	3,333.33
(iv) Filing of notice of appeal from decision of Chairperson	3,333.33
(v) Hearing fee after adjournment initiated by a party	2500
(c) Appeals lodged by a small tax payer	<i>Fee unit</i>
(i) Filing Notice of Appeal	1,666.66
(ii) Filing notice for extension of time for filing of notice of appeal	500
(iii) Filing of notice of appeal from decision of Registrar	500
(iv) Filing of notice of appeal from decision of Chairperson	500
(v) Hearing fee after adjournment initiated by a party	833.33
(d) Fees for filing miscellaneous documents before the Tax Appeals Tribunal	<i>Fee unit</i>
(i) Summons	166.66
(ii) Affidavit Supporting a Summon	83.333
(iii) Order granted in Chambers	200
(iv) Summon to a witness	333.33
(v) Every notice other than an appeal	166.66
(vi) Respondent's statement of case	833.33
(vii) Request for further and better particulars	250
(viii) Affidavit supporting Respondent's case	666.66
(e) Taxation of Costs	<i>Fee unit</i>
(i) on taxing a bill of costs	10% of the taxed bill of costs
(ii) on filing of a consent order	3% of the agreed costs
(f) Witness allowance	1,666.66

DR M. MALILA,
Chief Justice

LUSAKA

19th May, 2022

[J.101/9/5]