

# STATUTORY RULES.

1929. No. 44.

## HIGH COURT OF AUSTRALIA.

### RULES OF COURT.

As of Tuesday the fifth day of March, A.D. 1929.

It is ordered as follows:—

That Part I. of the Rules of this Court be amended in the manner hereinafter appearing, that is to say:—

Order L.L.A is amended by adding at the end thereof the following Rules:—

#### 4. INCOME TAX APPEALS FROM A BOARD OF REVIEW.

10. Appeals to the Court from decisions of a Board of Review under Sub-section 6 of Section 51 of the *Income Tax Assessment Act 1922-28* shall be instituted by Notice of Appeal.

11. Within 30 days of the Board of Review communicating its decision to the party desiring to appeal therefrom he shall—

- (1) Serve one copy of the Notice of Appeal upon the opposite party.
- (2) File one copy of the Notice of Appeal with the Board of Review, or serve it upon the Board of Review by post as prescribed by Section 29 of the *Acts Interpretation Act 1901*.
- (3) File a copy of the Notice of Appeal in the Registry of the Court at the place where it is desired that the appeal shall be heard.

12. The Notice of Appeal shall be entitled In the High Court of Australia and as of the Registry in which it is filed and shall state—

- (1) The nature of the decision of the Board of Review from which the appeal is brought.
- (2) Whether the whole or part of the decision is appealed from and if part only, what part thereof.
- (3) The question or questions of law involved in the decision.

13. The appeal shall (subject to Section 18 of the *Judiciary Act 1904-26*) be heard before a single Justice and shall be by way of original hearing.

14. Within ten days of the filing with or service upon the Board of Review of the Notice of Appeal, the Board of Review shall transmit to the Registry of the Court—

- (1) The materials before it.
- (2) A copy of its assessment determination or decision.
- (3) A copy of any statement made by the members of the Board of Review of the reasons for their decision.

15. (A) The appellant shall cause to be prepared for the use of the Court a transcript consisting of—

- (1) The material notice or notices of assessment by the Commissioner.
- (2) The taxpayer's objections thereto.
- (3) The Commissioner's decision or decisions upon such objections.
- (4) The taxpayer's request to the Commissioner to refer the Commissioner's decision to the Board of Review.
- (5) The reference by the Commissioner to the Board of Review.
- (6) The assessment determination and decision of the Board of Review.
- (7) The statement, if any, of the reasons of the members of the Board of Review.
- (8) So much of the materials before the Board of Review as the Registrar may require,

and the appellant shall for that purpose have access to the documents transmitted by the Board of Review to the Registry of the Court.

(B) The appellant at least four days before the first day of the sittings at which the appeal is to be heard shall leave with the Registrar at the place where the appeal is to be heard five copies of such transcript and serve upon the respondent three copies thereof.

16. The appeal shall be set down for hearing at the first sittings of the Court occurring after the expiration of 21 days from the filing of the Notice of Appeal.

#### 5. LAND TAX APPEALS FROM VALUATION BOARDS.

17. Appeals to the Court from the decisions of a Valuation Board under Sub-section 7 of Section 44L of the *Land Tax Assessment Act 1910-27* shall be instituted by Notice of Appeal.

18. Within thirty days of the Valuation Board communicating its decision to the party desiring to appeal therefrom he shall—

- (1) Serve one copy of the Notice of Appeal upon the opposite party.
- (2) File one copy of the Notice of Appeal with the Valuation Board.
- (3) File a copy of the Notice of Appeal in the Registry of the Court at the place where it is desired that the appeal shall be heard.

19. The Notice of Appeal shall be entitled In the High Court of Australia and as of the Registry in which it is filed and shall state—

- (1) The nature of the decision of the Valuation Board from which the appeal is brought.
- (2) Whether the whole or part of the decision is appealed from and if part only, what part thereof.
- (3) The question or questions of law involved in the decision.

20. The appeal shall (subject to Section 18 of the *Judiciary Act 1904-26*) be heard before a single Justice and shall be by way of original hearing.

21. Within ten days of the filing with, or service upon the Valuation Board of the Notice of Appeal, the Valuation Board shall transmit to the Registry of the Court—

- (1) The materials before it.
- (2) A copy of its assessment determination or decision.
- (3) A copy of any statement made by the members of the Valuation Board.

22. (A) The appellant shall cause to be prepared for the use of the Court a transcript consisting of—

- (1) The material notice or notices of assessment by the Commissioner.
- (2) The taxpayer's objections thereto.
- (3) The Commissioner's decision or decisions upon such objections.
- (4) The taxpayer's request to the Commissioner to refer the Commissioner's decision to the Valuation Board.
- (5) The reference by the Commissioner to the Valuation Board.
- (6) The assessment determination and decision of the Valuation Board.
- (7) The statement, if any, of the reasons of the members of the Valuation Board.
- (8) So much of the materials before the Valuation Board as the Registrar may require,

and the appellant shall for that purpose have access to the documents transmitted by the Valuation Board to the Registry of the Court.

(B) The appellant at least four days before the first day of the sittings at which the appeal is to be heard shall leave with the Registrar at the place where the appeal is to be heard five copies of such transcript and serve upon the respondent three copies thereof.

23. The appeal shall be set down for hearing at the first sittings of the Court occurring after the expiration of 21 days from the filing of the Notice of Appeal.

## 6. DEATH OF A PARTY.

24. In the case of the death of a party to a decision of a Board of Review or a decision of a Valuation Board or a decision of the Commissioner on objection the procedure shall be as prescribed by Section 39 of the *High Court Procedure Act 1903-25* for the case of parties to judgments.

ADRIAN KNOX, *C.J.*

ISAAC A. ISAACS, *J.*

(L.S.)

FRANK GAVAN DUFFY, *J.*

G. E. RICH, *J.*

H. E. STARKE, *J.*

OWEN DIXON, *J.*

SEAFORTH MACKENZIE, Principal Registrar.