

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 31 OF 2013**

**INCOME AND CORPORATION TAX (APPEAL) (AMENDMENT)**  
**RULES**

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Montserrat  
Income and Corporation Tax (Appeal) (Amendment) Rules, 2013  
S. R.O. 31 of 2013

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**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
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**INCOME AND CORPORATION TAX (APPEAL) (AMENDMENT)**  
**RULES**  
*(SECTION 44)*

**THE INCOME AND CORPORATION TAX (APPEAL) (AMENDMENT) RULES, 2013 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 44 OF THE INCOME AND CORPORATION TAX ACT (CAP. 17.01).**

**1. Short title and commencement**

These Rules may be cited as the Income and Corporation Tax (Appeal) (Amendment) Rules 2013 and come into force on the 5th April, 2013.

**2. Schedule amended**

The Income and Corporation Tax (Appeal) Rules (Cap. 17.01) is amended by deleting Schedule II and substituting the following:

**“SCHEDULE II**

**FEES TO BE TAKEN BY THE REGISTRAR IN PROCEEDINGS  
UNDER THE INCOME AND CORPORATION TAX ACT**

	\$    ¢
On filing a notice of appeal .....	\$30.00
Notice of hearing .....	\$10.00
For copy of statement of facts and reasons of Comptroller or copy of appellant’s grounds of appeal ( <i>Rule 7</i> ) .....	\$10.00

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For copy of case stated ( <i>Rule 15</i> ) .....	\$10.00
On filing notice of withdrawal ( <i>Rule 12</i> ) .....	\$10.00
On filing any judgment or order of a Judge or the Court of Appeal ( <i>Rule 19</i> ) .....	\$75.00
On filing any exhibit or document other than those mentioned above.....	\$5.00
On inspection of any exhibit or document	\$10.00
For every taxation of a bill of costs (including certificate) .....	\$25.00”

Made by the Governor acting on the advice of Cabinet this 2nd day of April, 2013.

(Sgd.) Angela Greenaway  
**CABINET SECRETARY**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, this 3rd day of April, 2013.

(Sgd.) Angela Greenaway  
**CABINET SECRETARY**