

STAMP DUTIES (APPEALS TO SUPREME COURT) RULES

Rules 3 of 1973

ARRANGEMENT OF RULES

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1. Procedure

The procedure to be followed on the making of objections to assessments by the Controller and the hearing of appeals against such assessments shall be governed by the following provisions of these Rules.

2. Notice of objection

- (1) Every objection to an assessment by the Controller shall be made by submitting 3 copies of a notice of objection to the Controller within 1 month of the notification of the assessment in question or within such further period as the Controller may allow, and shall set out clearly and concisely the grounds upon which the objection is made.
- (2) The notice of objection shall be signed by the person objecting or his advocate and shall state therein an address for service in Vanuatu to or at which notices, process and other documents and written communications relating to the objection may be sent by registered post or left for the appellant. Service by post or delivered as aforesaid shall be good service on the appellant.

3. Reference to Registrar

The Controller on receipt of the notice of objections shall refer 2 copies to the Registrar who shall cause the objection to be filed in the registry of the Court.

4. Controller to state a case

- (1) The Registrar may on receipt of the notice of objection require the Controller within 42 days to state and sign a case setting forth the ground upon which the assessment referred to in the notice of objection has been made by him.
- (2) The Controller shall as soon as practicable deliver to the appellant the case stated signed by him, together with 1 copy thereof, and the appellant may file the case in the registry of the Court. If the case stated has not been agreed by the appellant in draft prior to the Controller signing it, there shall be included in the case a statement of any questions of fact disputed by the appellant.

5. Notice of hearing

The Registrar shall give not less than 15 days' notice in writing to the appellant and to the Controller setting out the day, time and place appointed for the hearing of the appeal.

6. Service of notice

Service of the notice of hearing on the Controller may be effected by sending or leaving a copy of the notice at his office. Service on the appellant may be effected in accordance with Rule 3(2).

7. Amending notice of objection

A notice of objection may be amended at any time by or with the leave of the Court on such terms and conditions as the Court may think just.

8. Subpoena

At the request of the appellant or the Controller or by the direction of the Court itself, a *subpoena ad testificandum* or *duces tecum* may be issued requiring any person to attend to give evidence or to produce documents in connection with the objection.

9. Hearing of appeal

- (1) On the day fixed for the hearing of the appeal or any other day to which the hearing may be adjourned, the appellant, or his advocate, shall be heard in support of the appeal.
- (2) The appellant shall not rely upon any ground not set out in the notice of objection.
- (3) The Court shall then, if it does not dismiss the appeal at once, hear the Controller or his advocate, and in such case the appellant shall have the right of reply.
- (4) Subject to the provisions of the Act and these Rules, the Rules of Court and the ordinary practice and procedure of the Court shall apply, with any necessary modifications, in relation to an appeal under these Rules.
- (5) The Court may allow the appellant and the Controller to adduce evidence in support of his case.

10. Fees

- (1) The fees set out in the Schedule to these rules shall be charged and paid in respect of the matters therein specified.
- (2) The fees to be charged and paid in respect of matters not specified in the Schedule shall be the fees payable in respect of similar matters in civil proceedings in the Court:
Provided that no fees shall be charged or be payable by the Controller in relation to any act, application or proceeding by him in relation to an appeal.

11. Costs of appeal

- (1) Subject to the provisions of section 22(3) of the Act the costs of and incidental to an appeal shall be in the discretion of the Court.
- (2) When the Court directs that the costs, or any part of the costs, of an appeal be paid by the appellant or by the Controller, the Court may specify the amount of such costs to be paid or may direct that the costs be taxed.
- (3) The Court may allow as costs of an appeal the allowances and expenses of witnesses attending the hearing of the appeal in accordance with the rules for the time being in force in the Court in relation to allowances and expenses of witnesses attending at trials before the Court.
- (4) The Court may allow such other necessary costs or allowances as may seem to the Court to be fair and reasonable.

SCHEDULE

(rule 10)

FEES

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| Filing case stated | VT1,000 |
| Hearing fee | VT500 per half day |