
STATUTORY INSTRUMENTS

1987 No. 1423

The Rules of the Supreme Court (Amendment) 1987

Appeals from Special Commissioners direct to the Court of Appeal

58. Order 61 shall be amended by inserting the following new rule after rule 3—

“Appeals from Special Commissioners direct to Court of Appeal

4.—(1) An application to the Court of Appeal for leave for a case stated by the Special Commissioners under section 56 of the Taxes Management Act 1970⁽¹⁾ to be referred direct to the Court of Appeal shall be made within 30 days after the date on which the party at whose instance the case has been stated receives the case.

(2) Such an application shall be made by the parties jointly by lodging the case and a statement of the grounds of the application with the Registrar of Civil Appeals.

(3) Such an application shall be determined by a single Judge of the Court of Appeal, who may do so without a hearing.

(4) Where leave is refused under this rule the Registrar of Civil Appeals shall forthwith send back the case to the party who required it.

(5) Where leave is granted under this rule the Registrar of Civil Appeals shall enter the case in the appropriate list and shall forthwith notify the parties of the date of entry; and the case shall not be heard until after the expiration of 21 days from that date.

(6) Not less than 10 days before the hearing of the case either party must give notice to the other of any point which he intends to take at the hearing and which might take the other by surprise and shall furnish three copies of the notice to the Registrar of Civil Appeals.

(7) The Registrar of Civil Appeals shall notify the Clerk to the Special Commissioners of the decision of the Court of Appeal on the case and of any directions given by that court thereon.

(8) Rule 3 shall not apply in relation to a case stated under section 56 of the Taxes Management Act 1970.”.