

# Tax Appeal Board GUIDE TO DECISIONS

*The Tax Appeal Board Guide to Decisions highlights the work of the Court for a particular period. This issue highlights the decisions of the Board from 20th November, 2020 to 14th May 2021*

## *He left his mark!*



*Remembering our dear friend and colleague, Mr. Wayne Lezama*

*1<sup>st</sup> April 1949 — 2<sup>nd</sup> June 2021*

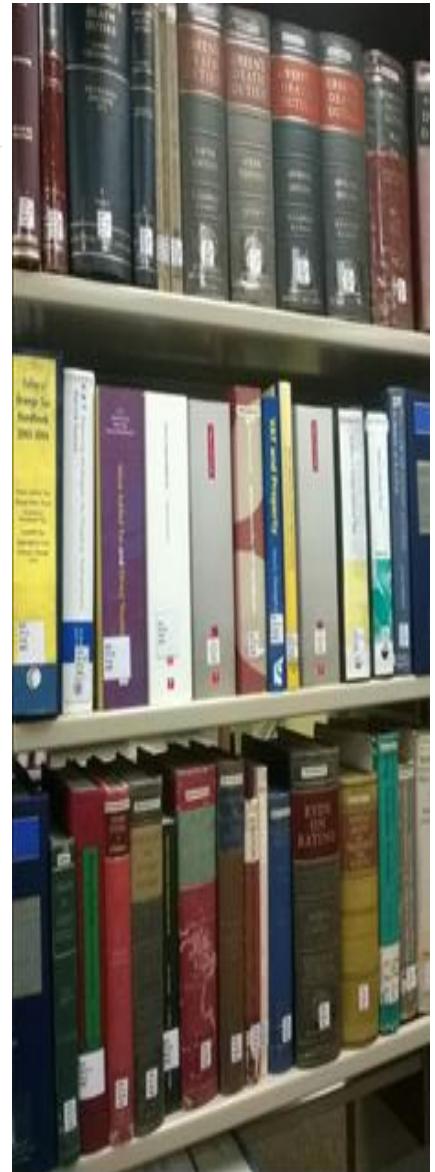
When the COVID-19 pandemic arrived on Trinidad and Tobago's doorstep it hastened the digitalisation of many aspects of government service. This was also the case at the Tax Appeal Board which is an essential service for the delivery of tax justice to citizens. As such our Information Technology Specialist had to quickly develop protocols for virtual court. This was no small task, given the limited resources available to us. Although the hearing of matters for court was virtual, the administrators still had to find a way to provide access to voluminous bundles of documents for use in the process to the necessary parties. The delivery of these voluminous bundles, as well as other administrative files was facilitated by Mr. Wayne Lezama, the Tax Appeal Board's driver and the coolest cucumber you will ever meet.

Sadly, Mr. Lezama passed away on June 2nd, 2021. We take this opportunity to remember Mr. Wayne Lezama, knowing that he made a mark at Tax Appeal Board. His timely fulfilment of his tasks facilitated the functioning of the Court and myriad other administrative functions in a tremendous way.

Now, whenever we pass your desk, or see the TAB vehicle in the carpark it is like we have been assaulted again with the reality that we will never get to see you again, or chat with you again, or laugh with you again. We hope that you know that you were loved by all of us at the Tax Appeal Board.

We know that you are in heaven chatting and knocking a glass with other legends who have passed on. We know that you are still having the time of your life up there.

We dearly miss you, Wayne!



*How You Can Help!  
If you want quicker  
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consent to publish the  
judgment without having to  
edit the names of the  
appellant.*

**TAX APPEAL BOARD DECISIONS**  
**For the period, 20th November, 2020 to 14th May 2021**

| APPEAL NO.            | APP.  | RES. | DATE DEL.          | SYNOPSIS   |
|-----------------------|---|------|--------------------|--|
| I/18/2013             | AAH (No. 4)                                       | BIR  | 17th December 2021 | Adequacy of evidence to substantiate debit entries to income account.  |
| C/3/2017              | ADX   | C&E  | 28th January 2021  | Cost application; matter settled by agreement.   |
| I/4/2017              | ADO (No. 2)                                       | BIR  | 28th January 2021  | Application to strike out aspects of affidavit evidence founded on basis of opinion evidence.  |
| I/38/2020             | ADN (No. 2)                                       | BIR  | 26th February 2021 | Whether assessment made on the correct party (employer vs employee); breach of natural justice.  |
| V/56-61/2015          | ADF (No. 2)                                       | BIR  | 26th March 2021    | Bank deposit method applied to determine commercial supplies made; burden and standard of proof.   |
| I/46-72/2016          | Pioneer Insurance Claims Services Company Limited | BIR  | 29th March 2021    | Procedural fairness; whether Respondent provided reasons in support of its PAYE determinations.  |
| I/43/2017             | ACV (No. 3)                                       | BIR  | 27th April 2021    | Whether objection has been determined within prescribed statutory time frame for so doing ; Proof of service of objection letter.                              |
| I/24/2015; I/8-9/2016 | ADV (No. 2)                                       | BIR  | 7th May 2021       | Whether TAB has jurisdiction to extend time to a party to request a Case Stated; in the alternative factors to consider in determining whether to grant leave. |
| I/9/2019              | ADJ (No. 2)                                       | BIR  | 14th May 2021      | Factors to consider in amendment to Statement of Case.   |

## Search Judgments

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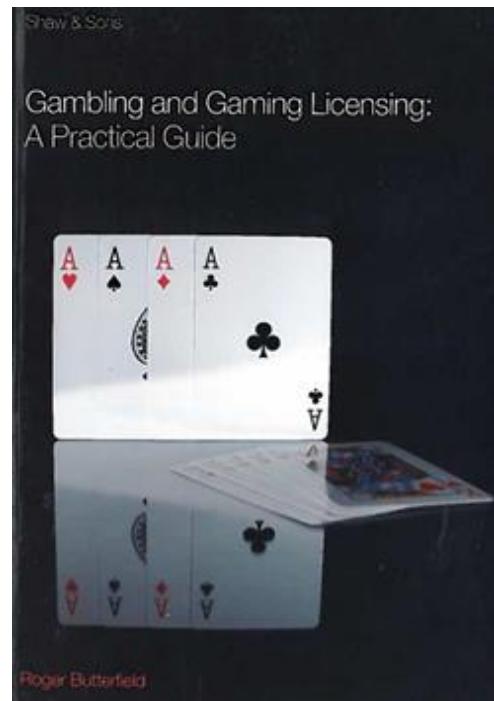
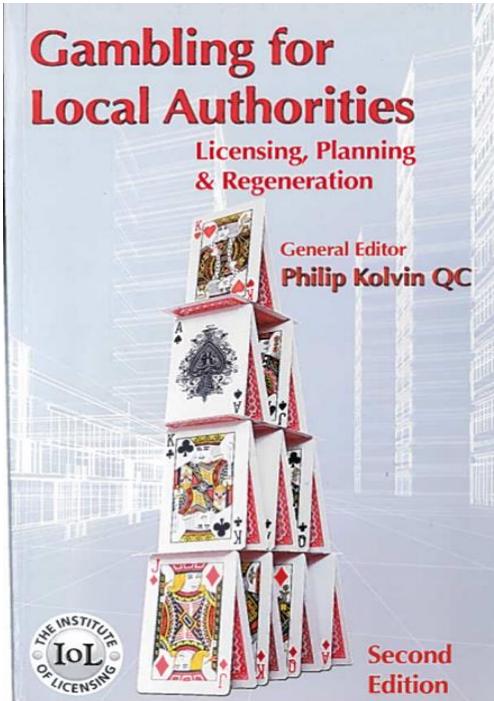


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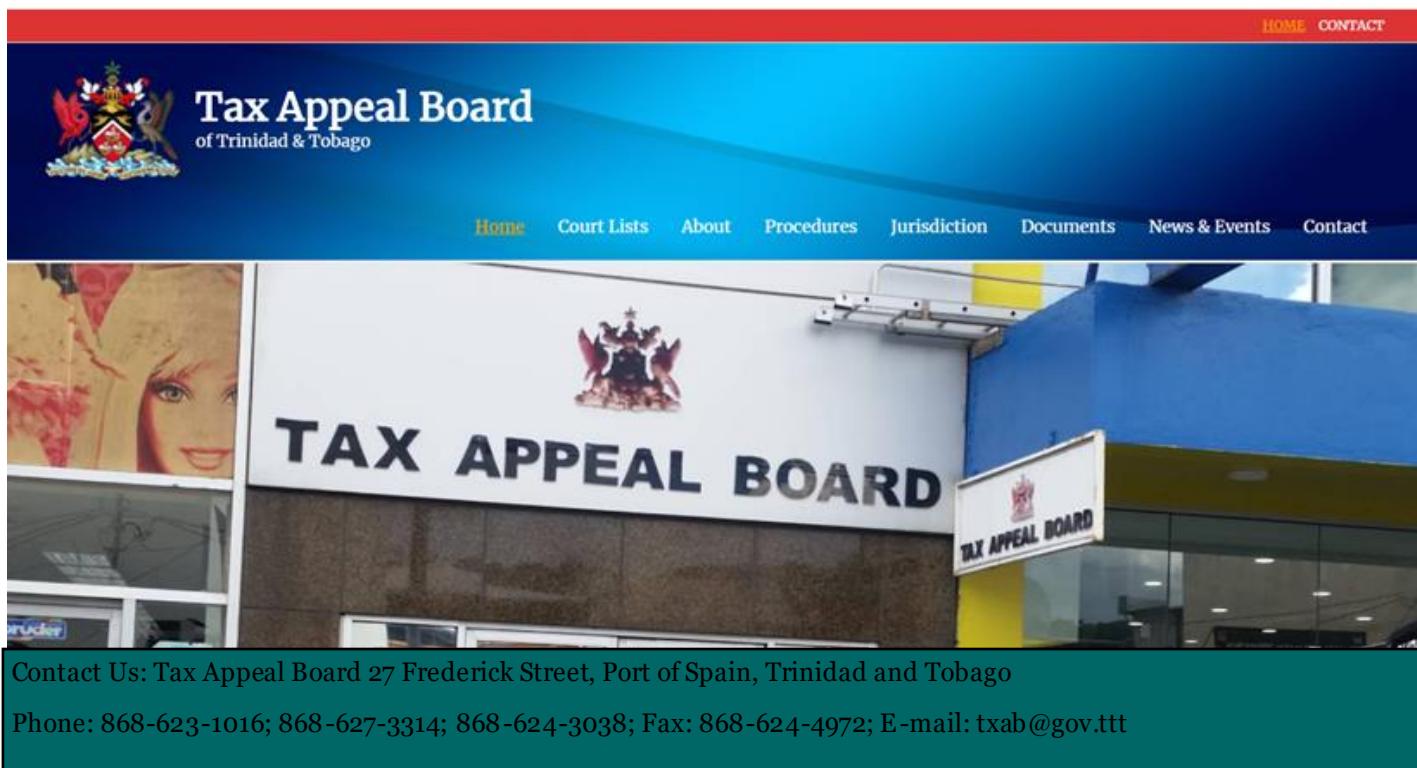
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## Mission Statement

To elucidate tax disputes on a basis that is impartial, convenient and affordable to the relevant stakeholders of this jurisdiction in an independent approach that will augment voluntary conformity and public declaration in the veracity and efficacy of the service offered by this court.

## Vision Statement

To be a vibrant, premiere and independent Tax dispute Court for the resolution of Tax disputes, worthy of public trust and confidence utilizing relevant information technology in the local, regional and international jurisdictions.

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