

Supreme Court (Estate Duty Act) Rules

Table of Contents

1 Citation

2 Definitions

3 Application by way of originating summons

4 Particulars of affidavit in support of application

5 Grounds of appeal

6 Persons to be served

7 Matter deemed completely at issue upon filing and serving of application

8 Evidence as to value of property to be oral

9 Amendment of application

10 Originating summons to be deemed pleading

11 Application without payment or part payment

Legislative History

**SUPREME COURT OF JUDICATURE ACT
(CHAPTER 322, SECTION 80)**

SUPREME COURT (ESTATE DUTY ACT) RULES

[1st January 2006]

Citation

1. These Rules may be cited as the Supreme Court (Estate Duty Act) Rules.

Definitions

2. In these Rules, “Commissioner” and “executor” shall have the same meanings as in the Estate Duty Act (Cap. 96).

Application by way of originating summons

3. Every application to the Supreme Court by an executor or other accountable person aggrieved within the meaning of section 47(1) of the Estate Duty Act (Cap. 96) shall be —

- (a) by way of an originating summons supported by an affidavit; and
 - (b) intituled as follows:

“In the matter of the Estate Duty Act (Chapter 96), section 47 and In the matter of the Estate of . . . deceased.”.

Particulars of affidavit in support of application

- 4.—(1) The affidavit supporting the application shall —

- (a) state shortly the circumstances in which the application arises; and
 - (b) state specifically the several grounds upon which the applicant contends that the certificate or claim or refusal by the Commissioner was erroneous.

(2) If the applicant contends that the value put upon any property by the Commissioner is excessive, he shall therein identify the property and state the value which he contends should be put upon that property.

Grounds of appeal

5. Subject to rule 9, the applicant shall not at the hearing be allowed to rely upon any ground of appeal not specifically set forth in the affidavit.