1963. No. 201 [NC]

SUPREME COURT, NORTHERN IRELAND

PROCEDURE

The Rules of the Supreme Court (Northern Ireland) (No. 4) 1963

We, the Northern Ireland Supreme Court Rules Committee, being the authority having for the time being power under section 7 of the Northern Ireland Act 1962(a) to make, amend or revoke rules regulating the practice and procedure of the Supreme Court of Judicature of Northern Ireland, hereby exercise those powers and all other powers enabling us in that behalf as follows:—

1. The following Order shall be inserted immediately after Order LIXE of the Rules of the Supreme Court, Northern Ireland(b):—

"ORDER LIXF

APPEALS UNDER THE FINANCE ACT 1960

1. Every appeal to the High Court under section 56 or 59 of the Finance Act 1960(c), or paragraph 9 of Schedule 7 to that Act, from a decision or award of the Special Commissioners with respect to any fine or penalty shall be heard and determined by the Chancery Judge or by such other Judge as the Lord Chief Justice may nominate from time to time as occasion may require.

2. The appeal shall be brought by notice of motion issued out of the Central Office.

3. The notice of motion shall state the grounds of the appeal and whether the whole or part only of the decision or award of the Special Commissioners is complained of.

4. The notice of motion shall be served on the Special Commissioners, and also—

(*a*) in the case of an appeal brought under the said section 56 or paragraph 9 by any party other than the defendant in the proceedings before the Special Commissioners, on the defendant;

(*b*) in any other case, on the Commissioners of Inland Revenue.

5. The notice of motion shall be issued and served within 30 days after the date of the decision or award complained of.

6. Within 30 days after being served with the notice of motion the Special Commissioners shall file in the Central Office two copies of a note of their findings and of the reasons for their decision or award and shall serve a copy of the note on every other party to the appeal.

7. Subject to the provisions of this Order, rules 4A, 7 and 8 of Order LIXA shall, with the necessary modifications, apply to an appeal under this Order.

(a) 10 & 11 Eliz. 2. c. 30.
(b) S.R. & O. 1936 (No. 70), 11, p. 2559.
(c) 8 & 9 Eliz. 2, c. 44.