

Practice Directions - No. 09 of 1993

Pay-roll tax appeals

1. The following procedure will apply to all appeals relating to Pay-roll Tax made pursuant to Section 33 of the Pay-roll Tax Act 1971 lodged or commenced in the Supreme Court after the date hereof.
2. The Commissioner shall forward to the Brisbane Registry of the Court:
 - (a) the Notice of Objection;
 - (b) the assessment in respect of which the objection was made (including any amendment of the assessment);
 - (c) the request for the forwarding of the objection to the Court; and
 - (d) any other documents in his possession or power which are necessary for the hearing of the appeal.
3. Upon transmission of the Appeal the appellant must forthwith pay the filing fee prescribed in Schedule 3 of the Rules of the Supreme Court.
4. Subject to the payment of the prescribed filing fee and upon the filing of a Certificate of Readiness in Form 159 adopted to suit the case, the appeal shall be placed upon the callover list amongst the cases given priority.
5. Paragraphs 2, 3 and 4 of Practice Direction No 2 of 1981 shall apply to this Practice Direction.
6. Any party may apply to the Court or a Judge for directions in respect of any matter the subject of the appeal.

MARTIN MOYNIHAN
Senior Judge Administrator

8 May 1992