

## PRACTICE DIRECTION NUMBER 5 OF 2007


### SUPREME COURT OF QUEENSLAND

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#### PAY-ROLL TAX APPEALS

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1. This Practice Direction supersedes Practice Direction 9 of 1993.
2. The following procedure will apply to all Appeals relating to Pay-roll Tax made pursuant to Section 69 of the Taxation Administration Act 2001 lodged or commenced in the Supreme Court after the date hereof.
3. 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;
  - d. a full statement of the reasons for the decision; and
  - e. any other documents in his possession or power which are necessary for the hearing of the Appeal.
4. Upon transmission of the Appeal, the Appellant must forthwith pay the filing fee prescribed in Schedule 1 of the Uniform Civil Procedure (Fees) Regulation 1999.
5. Subject to the payment of the prescribed filing fee and upon the filing of a Certificate of Readiness in the approved form adapted to suit the case, the Appeal shall be placed upon the callover list amongst the cases given priority.
6. Paragraphs 26 and 27 of the Practice Direction No 4 of 2000 shall apply to this Practice Direction.
7. Any party may apply to the Court or a Judge for directions in respect of any matter the subject of the Appeal.



**Paul de Jersey**  
Chief Justice  
14 May 2007