

SCHEDULE 1

RSC ORDER 59

APPEALS TO THE COURT OF APPEAL

Appeals from Special Commissioners

Rule 25.—(1) An application to the Court of Appeal for permission to appeal from the Special Commissioners direct to that court under section 56A of the Taxes Management Act 1970(1) shall be made within 28 days from the date on which the Special Commissioners certify that their decision involves a point of law relating wholly or mainly to the construction of an enactment which was fully argued before them and fully considered by them.

(2) Such an application shall be made by the parties jointly filing a copy of the decision, endorsed with the certificate of the Special Commissioners, and a statement of the grounds of the application with the court. The application shall be determined by a single judge of the Court of Appeal, who may make his determination without a hearing.

(3) The Court shall notify the parties of the determination of the single judge, and,

- (a) where permission to appeal to the Court of Appeal is granted, the applicant shall within 14 days after such notification serve the notice of appeal on the Clerk to the Special Commissioners as well as on all parties directly affected by the proceedings before the Special Commissioners;
- (b) where permission to appeal to the Court of Appeal is refused, the period specified in Order 55, rule 4 (2) for appealing to the High Court shall be calculated from the date of notification of the refusal.

(1) 1970 c. 9.