



INCOME TAX COURT OF REVIEW (AMENDMENT) RULES 2000

GS 9C of 2000

INCOME TAX ACT (CAP. 68)

IN EXERCISE of the powers conferred on him by section 78(2) of the Income Tax Act (Cap. 68), the Chief Justice makes the following Rules:-

1.
 - (1) These Rules may be cited as the Income Tax Court of Review (Amendment) Rules 2000.
 - (2) The Income Tax Court of Review Rules (Cap. 68) are in these Rules referred to as the Principal Rules.
2. These Rules shall come into force on the same day as the Revenue Administration Act 2000 comes into force.
3. Rules 3, 4 and 6 of the Principal Rules are amended by deleting the word “Commissioner” wherever it appears and replacing it with “Chief Commissioner”.

Made at Nuku‘alofa this 10 day of November, 2000.

Chief Justice.