

EXECUTIVE COUNCIL.

No. 457.

Rules made by the Governor in Council under section 23 of the Estate Duty Ordinance, 1915, Ordinance No. 16 of 1915, on the 9th day of August, 1927.

1. Any aggrieved person within the meaning of section 17, sub-section (1), of the Estate Duty Ordinance, 1915, who desires to appeal to the Supreme Court in any of the cases mentioned in the said sub-section shall, within the period of three months mentioned in the said sub-section, file in the Registry of the Supreme Court and deliver to the Commissioner a written statement of the grounds of such appeal.

The statement shall state specifically the several grounds upon which the appellant contends that the decision or claim of the Commissioner was erroneous, and if he contends that the value put upon any property by the Commissioner is excessive, he shall therein identify such property and state the value which he contends should be put upon the same.

2. The Commissioner shall, within a month from the delivery to him of the statement of the grounds of appeal, notify in writing to the appellant or his solicitor whether he has withdrawn the decision or claim appealed against or has determined to maintain the same, either in whole or in part. A copy of such notification shall be filed by the Commissioner in the Registry aforesaid.

3. At any time thereafter not exceeding one month from the date of the notification by the Commissioner of his determination to maintain his decision or claim either in whole or in part, the appellant may proceed with his appeal by way of petition to the Supreme Court, such petition to be filed in the Registry aforesaid, and a copy thereof served by the appellant upon the Commissioner.

4. Subject to the provisions of these rules the appellant shall not in his petition or at the hearing rely upon any grounds of appeal not specifically set forth in the statement of the grounds of appeal.

5. Upon the filing of the petition and the service of a copy thereof upon the Commissioner, the matter shall be deemed to be completely at issue, and within fourteen days thereafter the appellant, or in default thereof the Commissioner, may apply to set the petition down for hearing.

6. No affidavit shall be admitted at the hearing unless filed before the petition is set down for hearing.

7. Affidavits shall be marked "On behalf of the appellant" or "On behalf of the Commissioner", as the case may be.

8. Both oral evidence and evidence by affidavit shall be admitted at the hearing, but every deponent shall be liable to examination by any party or by the Court.

9. The Court or a judge may, at any time before or at the hearing, allow the appellant to amend the petition, upon such terms as the Court or judge may think right.

10. The heading of the statement of grounds of appeal and other documents filed in the matter of an appeal shall be in the following form,—

Estate Duty Appeal No. of 19

In the Supreme Court of Hong Kong.

In the matter of the estate of deceased,
and

In the matter of the Estate Duty Ordinance, 1915.

11. Applications for leave to bring an appeal without payment, or on part payment only of the duty, under the provisions of the 4th sub-section of the 17th section of the Estate Duty Ordinance, 1915, shall be by summons before a judge at chambers, and the appellant shall deliver to the Commissioner, with the summons, a copy of any affidavit which the appellant intends to use at the hearing of the summons.