

Bi-Flex Caribbean Limited v The Board of Inland Revenue ދިވެހިސަރުކާރުގެ ގެޒެޓް 2019 ވަނަ އަދަދު 103 (TC) 27
Lord Lowry ދިވެހިސަރުކާރުގެ ގެޒެޓް 1972 ވަނަ އަދަދު 103 (TC) 27:

"The element of guess-work and the almost unavoidable inaccuracy in a properly made best of judgment assessment, as the cases have established, do not serve to displace the validity of the assessments, which are prima facie right and remain right until the taxpayer shows that they are wrong and also shows positively what corrections should be made in order to make the assessments right or more nearly right"

29. Byrne ދިވެހިސަރުކާރުގެ ގެޒެޓް 1972 ވަނަ އަދަދު 103 (TC) 27 27 Judge Staker ދިވެހިސަރުކާރުގެ ގެޒެޓް 1972 ވަނަ އަދަދު 103 (TC) 27 v HMRC

"In an appeal against quantum, generally the burden lies on the taxpayer to establish the correct amount of tax due. The HMRC assessment is prima facie right, and remains right until the taxpayer shows not only that it is wrong, but also shows positively what corrections should be made in order to make the assessment right or more nearly right. There is an element of guess-work and an almost unavoidable inaccuracy in a properly made best of judgment assessment. It is therefore not enough for an appellant to show shortcomings in the HMRC methodology. The Appellant must by evidence and argument positively show a methodology and/or figures that are more reliable than those used by HMRC in making the assessment, even if the Appellant's methodology and figures may also have their own inevitable shortcomings"

30. ދިވެހިސަރުކާރުގެ ގެޒެޓް 2019 ވަނަ އަދަދު 103 (TC) 27 27 Judge Staker ދިވެހިސަރުކާރުގެ ގެޒެޓް 1972 ވަނަ އަދަދު 103 (TC) 27 v HMRC
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