



PRESS RELEASE

TAX APPEALS COMMISSION, 14 DECEMBER, 2017

Today, the Tax Appeals Commission (“the TAC”) published on its website the submissions it received earlier this year in response to a Public Consultation Paper entitled “Public Consultation Paper – Rules & Procedures of the Tax Appeals Commission”.

The Paper pointed out that it was always intended, given time and experience, that the TAC would review the conduct of its hearings and procedures generally, so that it could not only adapt to emerging needs, but also make optimal use of any additional resources as they became available, in order to expedite and enhance its proceedings. The views of stakeholders were invited, particularly in relation to any proposals they had for systems or procedures that might make for a faster, less formal, less burdensome and more transparent process. However, it was also important for the TAC to advise that it may not be possible for it to adopt some proposed changes to procedures if those changes require legislative amendment, as that is ultimately a matter for the Minister for Finance, Public Expenditure & Reform.

At the closing date of the Consultation, eleven submissions had been received. One further submission was accepted after the closing date. The TAC has carefully reviewed the submissions and taken advice on aspects of them, to establish what may be possible and appropriate in terms of the Consultation initiative.

The TAC welcomes the acknowledgement from many of the parties who responded to the Consultation, that delays faced in respect of appeals are often as a result of the under-resourcing of the TAC. The TAC is striving to address the resource issue and has recently, with the assistance of the Public Appointments Service, advertised several positions for qualified and experienced tax advisers. The closing date for applications in respect of these jobs is 4 January, 2018. Amongst other matters, the TAC plans to task these “case managers” with responsibility for preparation and progression of case files, in order to expedite individual appeals. The TAC also plans to have case managers, on an ongoing and frequent basis, convene procedural-type meetings with all parties to appeals, to assist with the compilation and clarification of matters around the production of documents and other evidence, such as any from expert witnesses. It is anticipated that case managers, working with the senior management of the TAC, will significantly increase the speed with which appeals are processed by the TAC, as well as assist with the TAC’s desire to enhance the transparency around its processes, e.g. by way of publication, on the TAC’s website, of schedules, updates on progress and other matters, from early 2018.

With a view to further assisting appellants and potential appellants, the TAC will shortly publish on its website, new template forms and guidance notes. Based on a large-scale review of correspondences in relation to thousands of appellants, the TAC has made a significant effort to address the concerns of those who appear confused about the documentation required of them, in relation to their appeals. From the beginning of 2018, the TAC will seek to communicate with appellants in a less formal manner, with a view to making the appeals process more accessible and less intimidating.



The TAC's ultimate goal, in much of this, is threefold:-

- To improve its interaction with appellants;
- To make the procedure less burdensome, where possible, by differentiating between appeals that may be more simple and those that may be more complex and the associated documentary and evidential burden associated with either; and
- Creation of an expedited process towards the determination of appeals.

Finally, it is anticipated that the TAC will move to new and more appropriate facilities in which to conduct hearings in Spring 2018. The new offices will allow for an increased number of hearings to run in parallel and will provide more room for consultation between parties to appeals, who might take the opportunity in the space offered to engage in settlement discussions.

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