

Legislation of the Tax Appeals Commission

The Tax Appeals Commission (TAC) is an independent statutory body tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation.

The legislation concerned is the Finance (Tax Appeals) Act 2015, the Finance (Tax Appeals and Prospectus Regulation) Act 2019, the Taxes Consolidation Act 1997, as amended, and related legislation.

The Finance (Tax Appeals) Act 2015 (“the 2015 Act”) was signed into law by the President on 25 December 2015. The Minister for Finance signed the relevant commencement orders to give effect to the new legislative provisions on 26 February 2016. On 21 March 2016, the TAC was established and the new regime for the processing of tax appeals came into force.

Section 10 of the 2015 Act specifically provides that the Commission and its members shall be independent in the performance of their functions. In addition, various provisions in the 2015 Act provide the Commissioners with powers to manage cases more actively than in the past, thereby reinforcing the independent operation of the appeals process.

The provisions of the Finance (Tax Appeals and Prospectus Regulation) Act 2019, which amend the 2015 Act to enable the recruitment of a Chairperson for the TAC and make other technical amendments, were activated by Ministerial order dated 18 December 2019. The remaining sections will be activated by Ministerial order following the appointment of a Chairperson.