



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

# CHILDREN FIRST SECTORAL IMPLEMENTATION PLAN AUGUST 2020

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## **Forward by the Chairperson of the Tax Appeals Commission**

I am pleased to publish this Sectoral Implementation Plan for the Tax Appeals Commission (TAC) in accordance with section 27 of the Children First Act, 2015. This Plan sets out how the Tax Appeals Commission will ensure its compliance with the Act and with best practice as set out in Children First Act and with the Children First National Guidance for the Protection and Welfare of Children.

The TAC provides a relatively limited range of relevant services to children which are largely related to education and development initiatives. It is nevertheless essential that the principles and provisions of the Children First legislation and National Guidance is reflected and implemented effectively.

As Chairperson, I am committed to ensuring that child protection is implemented to the highest standard by the officials in the TAC and this Sectoral Plan will provide the framework to achieve this.

Marie-Claire Maney  
Chairperson

## 1. INTRODUCTION

- 1.1. This Children First Sectoral Implementation Plan relates to the Tax Appeals Commission (TAC) and has been prepared and published in accordance with the Children First Act 2015.
- 1.2. Section 27 of the Children First Act 2015 requires each relevant body to prepare and publish a Sectoral Implementation Plan in relation to services to children delivered or funded by the organisation. Relevant services in this context are defined in Schedule 1 of the Act. The Sectoral Implementation Plan must contain the following:
  - a) A description of the relevant services provided by or on behalf of the TAC;
  - b) An outline of the programme of measures taken, or to be taken, to ensure that the TAC is in compliance with the Children First legislation and the guidance issued under Section 6 of the Act;
  - c) An outline of the measures taken or proposed to be taken to promote, review and report on compliance under the legislation and guidance; and
  - d) Monitoring and review procedures in relation to the Sectoral Implementation Plan.
- 1.3. The Sectoral Implementation Plan, in accordance with Section 27(4) of the Act, must be laid before both Houses of the Oireachtas.

## 2. RELEVANT SERVICES PROVIDED

### TAX APPEALS COMMISSION SECTOR

- 2.1. The TAC's mission is to provide a modern, independent and efficient appeals process in relation to the hearing and adjudication of all tax appeals. The Department is working for the period 2020 to 2023 towards achieving the following Strategic Goals:
  - Processing tax appeals with an exemplary and highly regarded tax appeals process, which is independent, impartial and expeditious and deliver a body of legally reliable determinations which assist in the clarification of relevant areas of taxation law and legislation;
  - The implementation of key measures in the area of organisational capacity; and
  - To become a highly regarded, transparent and accountable public body providing high quality data and information in relation to our taxation system and any emerging systemic issues.

### RELEVANT SERVICES PROVIDED BY THE TAX APPEALS COMMISSION

22. The Tax Appeals Commission (TAC) does not provide services directly to children but it may employ staff who are under the age of 18. In addition, the Commission supports the development of the potential of children and young people and may facilitate the placement of Transition Year students for short unpaid periods of work experience within the TAC. These Transition Year students are usually under 18 years of age. The TAC is committed to safeguarding all those under 18 years old working or training in the Commission, in line with Children First legislation and best practice.
23. The main role of the TAC is to adjudicate, hear and determine appeals against decisions and determinations of the Revenue Commissioners concerning taxes and duties. In carrying out this function, the TAC provides a public service where it is technically possible that a child may be present with a customer who attends the office. Children attending the Commission with a customer must be accompanied by the customer at all times during the visit. Consequently, such events are not covered by this plan.

#### SERVICES FUNDED BY THE TAX APPEALS COMMISSION

- 2.4 The providers of relevant services funded by the Department will be informed as the need arises of the provisions of the Children First Act 2015 and the National Guidance, and will be asked to provide assurance that they meet the necessary requirements.

### 3. MEASURES TAKEN TO PROMOTE, REVIEW AND REPORT ON COMPLIANCE WITH THE PROVISIONS OF THE ACT

#### CHILDREN FIRST INTERDEPARTMENTAL GROUP (CFIDG)

- 3.1 The Minister for Children and Youth Affairs established a statutory Children First Interdepartmental Group (CFIDG) to bring central government oversight to the implementation process. The Department of Finance is represented on the CFIDG Group by a Principal Officer. This person is responsible for ensuring the Department's overall compliance with the Children First Act 2015 and the Children First National Guidance.
- 3.2 The Tax Appeals Commission is a body under the aegis of the Department of Finance and is regularly notified of compliance requirements and made aware of its obligations under the Act to ensure it is addressing these responsibilities.

#### SECTORAL IMPLEMENTATION PLAN

- 3.3 This Sectoral Implementation Plan sets out the high level sectoral guidance principles to be applied across the Tax Appeals Commission in the ongoing implementation of the Children First Act 2015 and Guidance principles. The Plan will be published on the Commission's website. It will be reviewed every three years or more regularly as required.

#### CHILD SAFEGUARDING STATEMENT

- 3.4 The Commission's Children First Child Safeguarding Statement sets out the services the Tax Appeals Commission provides and the principles and procedures to be observed in order to ensure, as far as practicable, that a child availing of these services is safe from harm. This includes procedures to be followed to identify and mitigate any risks to TY students while working in the Commission. The Child Safeguarding Statement will be displayed in a prominent place, it will be circulated to all staff members and will be published on the Commission's website. It will be formally reviewed at least every two years or more regularly as required.

#### REPORTING PROTOCOL

- 3.5 A Children First Reporting Protocol has been developed, providing clear guidance on how reporting should take place, by whom and in what circumstances. A standard reporting form has been developed for the person reporting a concern to complete and to submit to the designated liaison person. A record of any such concerns will be maintained in a confidential and secure manner. Reporting of concerns will be made in the appropriate way to Tusla in accordance with the requirements of the Children First Act 2015.

#### RELEVANT PERSONS

- 3.6 The Tax Appeals Commission has appointed a designated liaison person (DLP) and deputy designated liaison person (Deputy DLP) as the relevant person and deputy relevant person for the purpose of meeting the requirements of the Commission's Child Safeguarding Statement. They are the resource persons for any child protection concerns within the Commission. In addition, they are responsible for ensuring that reporting procedures within the organisation are followed, so that child welfare and protection concerns are referred promptly to Tusla. They will act as a point of contact for reporting child protection concerns and will liaise with outside agencies, as required.

#### TRAINING AND AWARENESS RAISING

- 3.7 The DLP and Deputy DLP along with other relevant staff will receive training in the application of the Children First Act 2015 and the Children First National Guidance. This will include the requirement to complete the Children First E-Learning Programme.
- 3.8 The Commission's Sectoral Implementation Plan and Child Safeguarding Statement will be central to raising awareness among staff of: (i) who the designated liaison persons are, (ii) the procedures they should follow in the event of their having concerns about the well-being of children with whom they interact in the provision of the Commission's services, and (iii) the obligations on them to report these concerns.

- 3.9 The Tax Appeals Commission will continue to identify and develop relevant induction and training initiatives that are appropriate and proportionate to the nature and level of the Commission's interaction with children.

#### RECRUITMENT/VETTING PROCEDURES

- 3.10 All successful applicants to the Civil Service are vetted through a process operated by the Public Appointment Service. Existing officers are subject to the Civil Service Code of Standards and Behaviour.

#### EXTERNAL SERVICE PROVIDERS

- 3.11 Where the Tax Appeals Commission contracts external services to service providers who may come into unsupervised contact with children in providing such service to the Commission, the service providers will be advised that they are subject to the requirements of the Children First Act.

#### ANNUAL COMPLIANCE REPORT

- 3.12 An annual compliance report will be prepared for submission to senior management. The report will set out any relevant activity for the preceding year, including details of the Commission's designated liaison persons, training provided, number of reports, if any, submitted to Tusla and an assessment of any issues of concern.

#### REVIEW

- 3.13 As previously noted, this Sectoral Implementation Plan will be reviewed every three years or more regularly as necessary. The Commission's Child Safeguarding Statement will be reviewed every two years, or more regularly as necessary.