



Tax Appeals Commission  
Statement of Strategy 2021-2023

## Chairperson's Foreword

This Statement of Strategy is published at a time of unprecedented uncertainty with Ireland still recovering from the Covid-19 pandemic. The Statement sets out the Tax Appeals Commission's mission and value. The corporate priorities are framed to ensure that they support the mission and its foundation values.

The Tax Appeals Commission has adapted well to the changes wrought by the pandemic and will continue to adapt and adopt to these changed circumstances following the resolution of the worst of the pandemic.

The Covid-19 pandemic has provided an expedited test platform for digital innovation and flexible working practices. The Commission will build on that digital innovation and intends to hold increased numbers of digital hearings with digital shared documents. A new case management system and robotics will aid efficiency. The Commission is also realigning the caseload of the Commissioners to ensure greater coverage of the appeal case base.

The Commission will work towards greater efficiency and transparency in its procedures with respect to its practice directions and scheduling policy.

All its work is managed through its human resources and it will seek to support new flexible ways of working, which have worked efficiently throughout the pandemic. There will be no reversion to pre-Covid methodology for all organisations and the Commission continues to embrace this change in all our lives.

Marie-Claire Maney  
Chairperson  
April 2021

## Our Vision

To deliver an exemplary service in the processing and adjudication of tax appeals, by providing an efficient and accessible appeals process which will produce a body of legally reliable determinations that help clarify relevant areas of taxation law and legislation.



## Our Mission

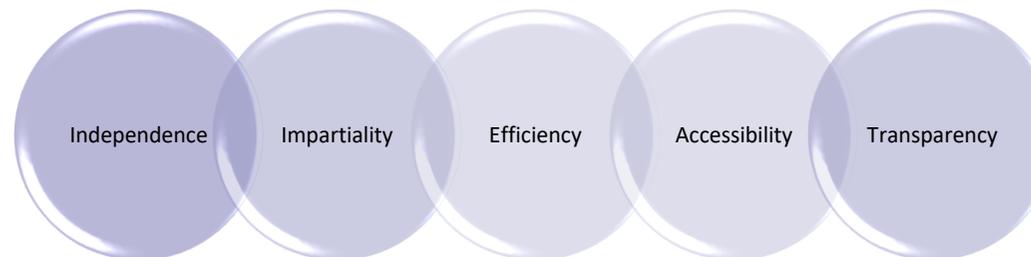
To provide a modern, independent and efficient appeals process in relation to the hearing and adjudication of all tax appeals.



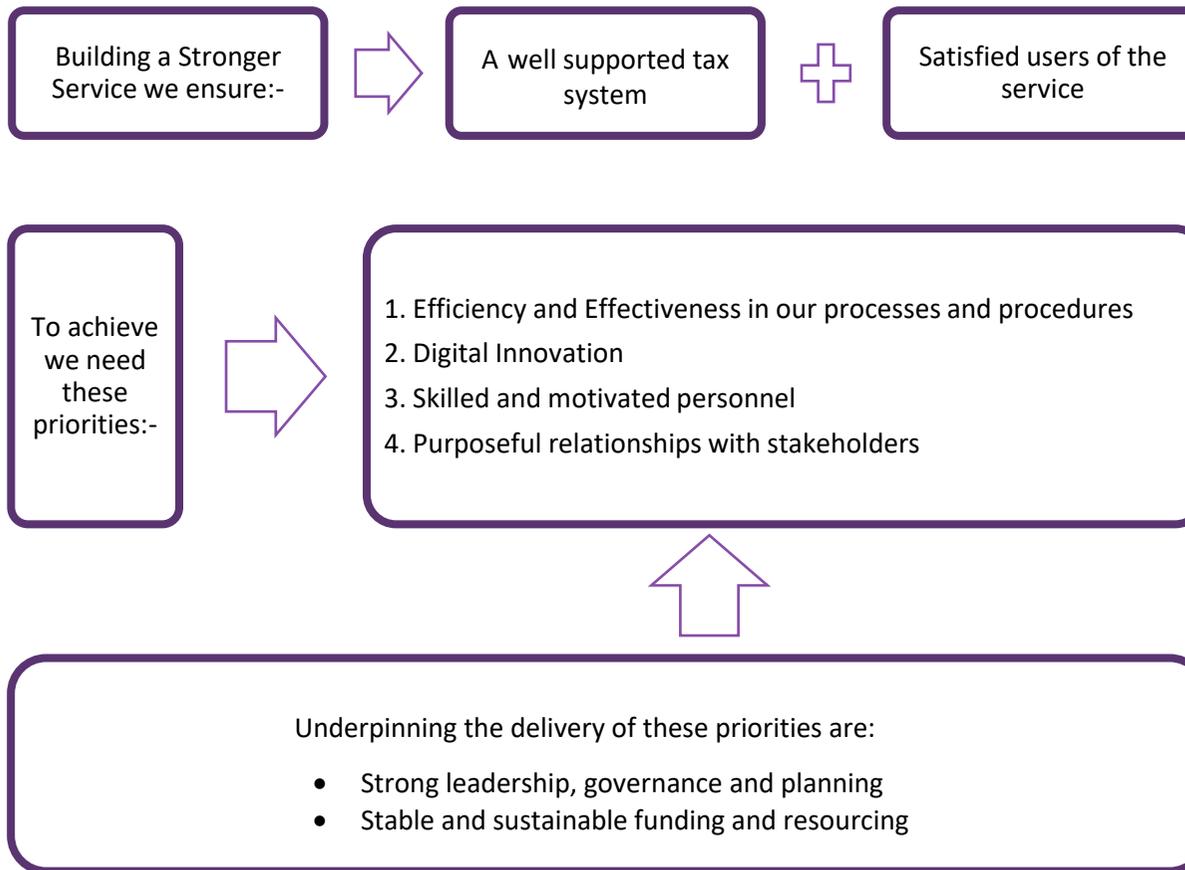
## Our Values

The Commission in the discharge of its duties places a strong emphasis on the right to fair procedures, equal access and equal treatment in all aspects of its functions and will strive to ensure that we conduct all activities through the prism of human rights.

Our approach to our own work and how we work with our partners is governed by clear values:



## Strategy Map



## Strategic Priorities & Actions

### Efficiency & Effectiveness in our Processes and Procedures

- We will realign our case load to ensure greater coverage of the appeal case base.
- We will action the Resilience and Recovery Plan in respect of appeals and case management.
- We will devise and regularly monitor our Annual Business Plan.
- We will monitor the quality control on determinations and review publication and redaction procedures.
- We will issue determinations within the timelines agreed with the C&AG.
- We will list cases in accordance with priorities set by the Chairperson.
- We will review Practice Directions to ensure increased efficiency in appeals and ensure transparency in our procedures.
- We will ensure all governance documentation is up-to-date and regularly reviewed.
- We will continue to safeguard data protection through the implementation of software, training, regular reminders and reporting.
- We will engage with internal audits, the Audit and Risk Committee, the C&AG and ensure tracking and implementation of findings where appropriate.
- We will ensure financial hygiene by ensuring all expenditure is value for money and business focused with measurable outcomes to benefit the Commission.

### Digital Innovation

- We will continue to invest in our IT capability ensuring the continued operation of remote hearings and case management conferences.
- We will invest in a new Case Management System to support the digitisation of the appeals process.
- We will introduce automation to our processes through the implementation of robotics software to process new appeal applications.
- We will integrate common OGCI0 business applications; eDocs, eCorrespondence and File Cloud to support our processes.
- We will introduce voice recognition software to support drafting of determinations.

## Strategic Priorities & Actions

### Skilled & Motivated Personnel

- We will continue to support and develop our people to build and foster a flexible, engaged, adaptable and motivated personnel.
- We will provide training and career opportunities for all staff.
- We will ensure staff engagement through meetings and regular interaction at all levels.
- We will continue to apply the appropriate restrictive level attendance rota and protocols in response to Covid-19 and adopt working practices post Covid-19 to support a flexible workforce.
- We will ensure cross-training within our Appeals Support Team to increase operational flexibility and resilience.

### Purposeful Relationships with Stakeholders

- We will engage with stakeholders in annual formal meetings and also on an ad hoc basis, as required.
- We will clearly communicate procedures for hearings and case management conferences with stakeholders.
- We will ensure when new protocols are developed that they are communicated to all stakeholders.
- We will enhance our website content, layout and usability to create a database of resources for our stakeholders.
- We will issue an accessible and informative annual report each year.