



## **PHYSICAL CASE MANAGEMENT CONFERENCE GUIDELINES**

### **1. INTRODUCTION**

[1.1] The Tax Appeals Commission (TAC) are re-commencing physical case management conferences to facilitate the ongoing delivery of an appeal process in taxation matters during the Covid-19 restrictive measures. These guidelines are intended to apply during the continuance of any restrictive measures adopted by the government and will continue following the lifting of those measures, if it assists in the efficiency and effectiveness of the TAC.

[1.2] The number of physical case management conferences may be reduced, compared to pre-Covid-19, due to current social distancing guidelines and other health and safety issues. The TAC will hold remote case management conferences, where appropriate, as an alternative to physical case management conferences. Separate guidelines will issue to assist in relation to remote case management conferences.

[1.3] The guidance and procedures prescribed in this document are intended to be applied flexibly. It is not intended to be exhaustive but rather to identify the minimum arrangements necessary to enable the TAC to continue to operate effectively during the Covid-19 restrictive measures. It may be necessary to revise this document from time to time, as circumstances change, and having regard to the experience of the TAC and the parties of how the arrangements operate in practice. The success of physical case management conferences will depend on the willingness of the parties to co-operate with the TAC.

## **2. OVERARCHING PRINCIPLES**

[2.1] Every physical case management conference (CMC) will be planned and conducted in a manner designed to safeguard the objectives enshrined in the Finance (Tax Appeals) Act, 2015 and Part 40A of the Taxes Consolidation Act, 1997. In accordance with section 949T of the Taxes Consolidation Act, 1997, a CMC may be arranged:

- to review the conduct of the proceedings and the actions that have been taken or that remain to be taken.
- to clarify any matters raised by the parties or by the Appeal Commissioners, and
- so as to enable the Appeal Commissioners to give all such directions as appear to them to be necessary or desirable for the purpose of securing the completion of the proceedings in an expeditious and fair manner.

## **3. PRE-CASE MANAGEMENT CONFERENCE**

### Selection for a Physical CMC

[3.1] The TAC will evaluate the suitability of an appeal for a physical CMC. Where an appeal is considered suitable, the TAC will notify the parties and seek the consent of the parties to proceed by way of a physical CMC.

### Limit on number of Participants attending a physical CMC

[3.2] The TAC has 3 rooms to conduct physical CMCs. However, due to the current COVID-19 guidelines on social distancing:

- 2 rooms can only accommodate a maximum of 6 participants from each party
- 1 room can only accommodate a maximum of 3 participants from each party

The TAC will decide the most appropriate available room and parties must adhere to the maximum number of participants able to attend. However, it is possible for a party to ask the Appeal Commissioner for one participant to leave the meeting and be replaced with another.

### Notification to the Parties

[3.3] The parties will be required to provide the TAC with the names and contact particulars (e-mail addresses and telephone numbers) of every participant who will be attending the physical CMC. This information should be sent to the TAC by e-mail to [scheduling@taxappeals.ie](mailto:scheduling@taxappeals.ie) preferably no later than **7 days** before the physical CMC. This information is essential because at the beginning of the physical CMC, the Appeal Commissioner will confirm all present as the participants notified to the TAC and any participant who has not been notified to the TAC may be excluded or removed from the CMC.

[3.4] Notifications will issue by the TAC to the parties and nominated representative on record with instructions on how access the offices of the TAC on the day of the CMC at least **3 days** before the CMC. A participant or the nominated representative should ensure that they have received an e-mail invite to attend the physical CMC from the TAC directly or from the parties or nominated representative so they are ready to attend the CMC in good time on the scheduled CMC date.

### Documents for the CMC

[3.5] In advance of the physical CMC, the Appeal Commissioner may give a direction to provide documents and materials to the TAC no later than 7 days before the physical CMC.

[3.6] All documents and materials must be indexed, tabbed and paginated in an agreed and consistent format between all parties. All documents and materials must be legible and complete.

[3.7] TAC does not have the capacity or resources to make printed versions of documents sent electronically. The documents should continue to be delivered physically to the offices of the TAC and sent by e-mail to [scheduling@taxappeals.ie](mailto:scheduling@taxappeals.ie).

### Pre-CMC Form for Completion

[3.8] The parties must complete the form set out in the appendix to these guidelines setting out the required information and send the form to the TAC by e-mail to [scheduling@taxappeals.ie](mailto:scheduling@taxappeals.ie).

### Recording of CMC

[3.9] The recording or live streaming of a physical CMC is strictly prohibited. No-one is permitted to make any video or audio or other recording or image whatsoever of any part of the CMC. Stenographers can attend the physical CMC at the offices of the TAC. Any arrangements for the attendance of a stenographer must be notified to the TAC in advance and authorised by the Appeal Commissioner.

### Data Protection

[3.10] The parties must take all necessary steps to ensure the confidentiality and security of any communications, documents or materials of a confidential or sensitive nature being transmitted electronically and will be responsible at all times for compliance with all applicable requirements of GDPR.

### Facilities within the TAC

[3.11] Due to Covid-19 restrictions, there will be no accessible water dispensers available within the TAC building. The hearing room seating will be laid out so as to comply with current social distancing guidelines.

## **4. CASE MANAGEMENT CONFERENCE**

### Conduct of CMC

[4.1] At the beginning of the physical CMC, the Appeal Commissioner will outline the protocols and procedures to be followed during the CMC. It is a matter for the Appeal Commissioner to decide how the CMC will be conducted.

[4.2] The conventional sequence of oral presentations to the Appeal Commissioner will apply at the remote CMC, unless otherwise directed by the Appeal Commissioner.

[4.3] At the end of the remote CMC, the Appeal Commissioner will direct that the CMC is concluded and the Appeal Commissioner will be the first to leave the hearing room. The participants are requested to exit the hearing room as quickly as possible, while observing social distancing as they exit the building.

#### Communications between Parties and Representatives

[4.4] Permission to confer privately may be requested of the Appeal Commissioner by a representative at any stage. In such event, the Appeal Commissioner will make appropriate directions to facilitate the privacy of such communications in a separate room within the TAC building.

### **5. POST-CASE MANAGEMENT CONFERENCE**

#### Documents

[5.1] If a stenographer attended a physical CMC, the transcript should be delivered to the TAC by e-mail to [scheduling@taxappeals.ie](mailto:scheduling@taxappeals.ie) and physically delivered to the offices of the TAC.

#### Directions

[5.2] Where an Appeal Commissioner has given any direction orally at a physical CMC, the terms of the direction will be reduced to writing as soon as practicable thereafter unless the Appeal Commissioner considers this to be unnecessary.

[5.3] Where an Appeal Commissioner gives a direction then, unless they consider that there is a good reason not to do so, the Appeal Commissioner will send a written notice of the direction to each party and to any other person affected by that direction.

### Determination

[5.4] Where the parties have given consent, the Appeal Commissioner may determine a matter under appeal following a physical CMC without the need to hold an appeal hearing. The determination of the Appeal Commissioner will be notified to the parties electronically. The determination will be published in redacted format on the website of the TAC not later than 90 days after notifying the parties of the determination.

**Appendix**



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TAX APPEALS COMMISSION

**Physical Case Management Conference Consent Form**

*(If consenting to proceed by way of a physical CMC)*

Appellant / Revenue	
TAC Reference Number	
Appeal Name	

**List of Participants** – preferably no later than 7 days before the physical CMC

<b>Name</b>	<b>Title</b>	<b>Email Address</b>	<b>Telephone Number</b>

**I/We also agree to the following:**

**Limit on number of Participants attending a Physical CMC**

[1] The TAC has 3 rooms to conduct CMCs. However, due to the current COVID-19 guidelines on social distancing:

- 2 rooms can only accommodate a maximum of 6 participants from each party
- 1 room can only accommodate a maximum of 3 participants from each party

[2] The TAC will decide the most appropriate available room and parties must adhere to the maximum number of participants able to attend.

**Documents for the CMC**

[1] If Parties wish to refer to any documents or if the Appeal Commissioner gives a direction to provide documents and materials, then Parties must liaise with each other to provide this to the TAC no later than 7 days before the physical CMC.

[2] All books must be indexed, tabbed and paginated in an agreed and consistent format between all parties.

[3] All documents in the books must be legible and complete.

[4] Documents should be delivered physically to the offices of the TAC and sent electronically to [scheduling@taxappeals.ie](mailto:scheduling@taxappeals.ie)

**Preparations by the Parties**

[1] Parties are responsible for sending a complete list of participants electronically to the TAC in advance of the CMC. Any participant who has not been notified to the TAC may be excluded or removed from the physical CMC.

[2] Participants must be familiar with the instructions issued in advance of the CMC on social distancing and other health and safety issues and comply with these when entering the TAC building for the meeting.

[3] Due to current Covid-19 restrictions, there will be no accessible water dispensers available within the TAC building.

[4] Any video or audio or other recording or image whatsoever of any part of the CMC is strictly prohibited.

[5] Stenographers can attend a CMC similar to any participant.



### **Conduct of CMC**

[1] All mobile phones or other electronic devices not being used for the purpose of the CMC should be turned off for the duration of the meeting.

[2] Participants should be ready to attend the meeting room at least 15 minutes before the start of the CMC.

[3] Participants should comply with current social distancing guidelines at all times.

### **Procedure during CMC**

[1] If a party who has been notified of the time appointed for the CMC does not attend the meeting at the time appointed, the Appeal Commissioner may dismiss the appeal.