



REMOTE CASE MANAGEMENT CONFERENCE GUIDELINES

1. INTRODUCTION

[1.1] The Tax Appeals Commission (TAC) are introducing remote case management conferences as an alternative mode of meeting 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] A remote case management conference (CMC) is one in which the Appeal Commissioner and the participants (the parties, representatives, witnesses, stenographers, interpreters) do not gather physically at the same location and normally involves a video conferencing facility.

[1.3] The TAC will continue to hold physical CMC's at the offices of the TAC but the number of such meetings will be reduced due to current social distancing guidelines and other health and safety issues. Separate guidelines will issue to assist in relation to physical CMC's.

[1.4] 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 remote CMC's will depend on the willingness of the parties to co-operate with the TAC.

2. OVERARCHING PRINCIPLES

[2.1] Every remote 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.

[2.2] The planning and conduct of every remote CMC will replicate, insofar as possible and with all modifications deemed appropriate by the TAC, a physical CMC before an Appeal Commissioner. The ability of the TAC to replicate a physical CMC may, at times, be impaired by limited human, logistical and technological support and facilities.

3. PRE-CASE MANAGEMENT CONFERENCE

Selection for a Remote CMC

[3.1] The TAC will evaluate the suitability of an appeal for a remote 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 remote CMC.

Technical Requirements

[3.2] Where an appeal is selected for a remote CMC, the TAC will inform the parties of the minimum technology capability required for the successful delivery of a remote CMC and every participant will be required to confirm that they have access to this capability to participate in the remote CMC.

[3.3] TAC will conduct remote CMC's through a virtual hearing room using a video streaming application called PEXIP. The inter-operability of PEXIP means the participants can join a PEXIP virtual hearing room from other video conferencing services including Skype, Zoom, Cisco Webex, Microsoft Teams, Google Hangouts, without the requirement that all participants use the same service to connect.

[3.4] The TAC will provide the participants with the necessary technical information and details for the remote CMC in advance. The participants can liaise with the TAC to test the technology in advance of the scheduled remote CMC date and should inform the TAC of any technical issues.

Notification to the Parties

[3.5] 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 remote CMC. This information should be sent to the TAC by e-mail to scheduling@taxappeals.ie preferably no later than **7 days** before the remote CMC. This information is essential because at the beginning of the remote 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 remote CMC.

[3.6] Notifications will issue by the TAC to the parties and nominated representatives on record with instructions on how to join the remote CMC no later than **3 days** before the remote CMC. A participant should ensure that they have received an e-mail invite to join the remote CMC from the TAC directly or from the parties or nominated representatives so the participant is ready to join the CMC in good time on the scheduled remote CMC date.

Documents for the CMC

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

[3.8] 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.

[3.9] 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 electronically to scheduling@taxappeals.ie

Pre-CMC Form for Completion

[3.10] 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

Preparations by the Parties

[3.11] The participants are responsible for selecting a quiet and private location for the remote CMC with a view to ensuring the integrity of the CMC. The Appeal Commissioner will assume that all parties respect the process and normal business attire is observed for any remote CMC.

Recording of CMC

[3.12] The recording or live streaming of a remote 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. This prohibition includes a 'screenshot' or 'screengrab' and all like or related mechanisms. Any arrangements for the attendance of a stenographer at a remote CMC must be notified to the TAC in advance and authorised by the Appeal Commissioner. If the Appeal Commissioner is conducting the remote CMC at the offices of the TAC, a stenographer may attend at the offices of the TAC or, alternatively, arrangements can be made for the stenographer to join a remote CMC at an offsite location. It is important that the parties inform the TAC as to which option is selected.

[3.13] At the beginning of a remote CMC, the Appeal Commissioner will seek confirmation from the participants that they will not engage in the unauthorised recording or live streaming of the CMC. If the Appeal Commissioner has reason to suspect that any participant is failing to comply with this requirement, the Appeal Commissioner may decide to terminate the CMC.

Data Protection

[3.14] 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.

4. CASE MANAGEMENT CONFERENCE

Conduct of CMC

[4.1] The 'presence' of every participant in a remote CMC entails physical attendance at the relevant offsite location and visible participation from beginning to end, unless otherwise directed by the Appeal Commissioner.

[4.2] The participants are required to follow the same procedures that apply to a physical CMC before an Appeal Commissioner. All mobile phones or other electronic devices not being used for the purpose of the remote CMC should be turned off for the duration of the CMC. The participants are prohibited from eating and smoking (cigarettes and/or e-cigarettes) during the CMC.

[4.3] The participants should be ready to join the virtual hearing room at least **15 minutes** before the start of the remote CMC. The participants should make sure the electronic device is plugged in and fully charged. The device screen should be positioned at a landscape setting so the participant's face can be seen properly. Ideally the background should be blank or neutral. The Appeal Commissioner will invite participants to the virtual hearing room.

[4.4] Participants must ensure that they will not be interrupted or distracted during the CMC. Participants should have their cameras turned on at all times, unless otherwise directed by the Appeal Commissioner. Participants should not move away from the device screen during the CMC without the permission of the Appeal Commissioner.

[4.5] Earphones or headphones with a microphone may be worn in order to enhance the quality of communication and if their use will assist in preserving the confidentiality of the CMC.

[4.6] Where practicable, the relevant representative, or party, will inform the Appeal Commissioner of (a) the arrival of any person not present at the beginning of the remote CMC and (b) the proposed departure of any person from the remote CMC prior to its conclusion.

Procedure during CMC

[4.7] At the beginning of the remote 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.

[4.8] The Appeal Commissioner will confirm all present as the participants notified to the TAC and confirm that the participants can hear the Appeal Commissioner. A remote CMC may not commence until all participants notified to the TAC as attending the remote CMC have joined the virtual hearing room. All participants attending the remote CMC will address the Appeal Commissioner seated, unless otherwise directed by the Appeal Commissioner.

[4.9] If a participant is unable to access the remote CMC, the participant should immediately inform the TAC by e-mail to scheduling@taxappeals.ie or telephone (01) 6624 530. In such circumstances, the Appeal Commissioner will decide whether it is possible for the remote CMC to proceed or whether it should be re-scheduled to a later date.

[4.10] In the event of unforeseen and unavoidable technical issues, the Appeal Commissioner will temporarily adjourn the remote CMC to allow the issues to be addressed by the participant experiencing those issues. If the technical issues cannot be resolved such that all participants can partake effectively, the CMC will be adjourned. The CMC will be rescheduled to a later date.

[4.11] If a party who has been notified of the time appointed for the remote CMC does not join the CMC at the time appointed, the Appeal Commissioner may dismiss the appeal in accordance with section 949AV of the Taxes Consolidation Act, 1997 for failing to comply with the direction to attend the CMC.

[4.12] The Appeal Commissioner will remind the participants to have their devices on mute at all times during the CMC and should only unmute when invited to speak by the Appeal Commissioner. Where a representative, or party, wishes to make an intervention, permission should be sought by raising a hand or other discreet mechanism.

[4.13] When invited by the Appeal Commissioner, the relevant representative, or party, will announce their appearance and provide particulars of every other participant attending the remote CMC. The language and forms of address used at the remote CMC should continue to be that of a physical CMC including the manner of addressing the Appeal Commissioner and referring to the other party's representatives.

[4.14] The Appeal Commissioner will request the representative, or party, to identify documents by title, tab number, page number and paragraph number, where appropriate. The parties should liaise in advance of the remote CMC to establish a common approach to identifying and accessing the documents and materials which will be opened during the CMC.

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

[4.16] 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 virtual hearing room. The participants will then leave the virtual hearing room.

Communications between Parties and Representatives

[4.17] If a party is represented at the remote CMC, it will be necessary for the representative and party to agree how they will communicate confidentially during the CMC. The Appeal Commissioner should be afforded the courtesy of being informed what method is being used to obtain instructions during the CMC.

[4.18] As in a physical CMC, 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. If either party requires a break for any reason during the remote CMC, permission should be sought from the Appeal Commissioner by raising a hand or other discreet mechanism and any such request will be addressed in the usual course of proceedings.

5. POST-CASE MANAGEMENT CONFERENCE

Documents

[5.1] If a stenographer attended a remote CMC, the transcript should be delivered to the TAC by e-mail to 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 remote 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 remote CMC without the need to hold a hearing.

[5.5] The determination of the Appeal Commissioner will be notified to the parties electronically. The determination will be published on the website of the TAC not later than 90 days after notifying the parties of the determination.

Appendix



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Remote Case Management Conference Form

(If consenting to proceed by way of a remote hearing)

Appellant / Revenue	
TAC Reference Number	
Appeal Name	
Technical capability to join the virtual room that is using the video streaming application called PEXIP	[Yes / No]
<i>NB: The TAC will email participants with the necessary technical information and organise individual connectivity tests in advance of the remote CMC.</i>	

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

Name	Title	Email Address	Telephone Number

I/We also agree to the following:

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 remote 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
- [5] A remote CMC may not proceed where all the required documents and materials have not been provided to the TAC and exchanged between the parties in advance of the scheduled date.

Preparations by the Parties

- [1] Participants are responsible for selecting a quiet and private location.
- [2] Any video or audio or other recording or image whatsoever of any part of the CMC is strictly prohibited.
- [3] Stenographers can attend a remote CMC similar to any participant.

Conduct of CMC

- [1] All mobile phones or other electronic devices not being used for the purpose of the remote CMC should be turned off for the duration of the hearing.
- [2] Participants should be ready to join the virtual meeting room at least 15 minutes before the start of the remote CMC.
- [3] The device screen should be positioned at a landscape setting so the participant's face can be seen properly.
- [4] Participants should have their cameras turned on at all times, unless otherwise directed by the Appeal Commissioner.

Procedure during CMC

[1] If a participant is unable to access the remote CMC, the participant should immediately inform the TAC by e-mail to scheduling@taxappeals.ie or telephone number +3531 6624 530.

[2] If a party who has been notified of the time appointed for the remote CMC does not join the hearing at the time appointed, the Appeal Commissioner may dismiss the appeal.