



Tax Appeals Stakeholder Group

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Paper No. 1 – Terms of Reference

SG01/01

Foreword

Document Control

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Author: Leueen Fox

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Signature _____

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Document Purpose This document outlines the Terms of Reference for the Tax Appeals Stakeholder Group.

Amendment History

Issue	Date	Amended By	Amendment Details
0.1	17/02/05	Leueen Fox	First draft for comments.
1.0	25/03/05	Vicky Molloy	Final Version for Stakeholders
2.0	15/03/05	Leueen Fox	To incorporate stakeholders' comments

TAX APPEALS STAKEHOLDER GROUP

TERMS OF REFERENCE

1. The tax appeals stakeholder group will operate in tandem with the Tax Appeals Modernisation Project Board to develop and deliver an efficient and effective unified tax jurisdiction within the overall framework of the Tribunals Service and the underpinning legislation of the proposed Courts and Tribunals Bill.

2. This project has two key aims:

- To create a two tier jurisdiction from the existing tax tribunals and
- To establish an effective first tier tax jurisdiction that offers value for money to the tax payer.

The project will be delivered in two main stages – firstly to identify a viable option for reform and secondly to put that option into operation.

Interaction with the Tax Appeal Modernisation Project Board

3. The Project Board is responsible for the overall direction and management of the project and will advise the project manager on options and design plans. The project will be responsible for producing and maintaining transition and implementation plans and their delivery. The Senior Responsible Officer has ultimate responsibility and authority for the project.
4. The tax appeals stakeholder group will comment on and validate option and design proposals from the project team. Their comments and recommendations will accompany papers to the project board.
5. To ensure continuity between advisory and decision making groups within the project there will be three tax appeals stakeholder group members on the project board representing the judiciary; taxpayer users and departmental users. The project team will also provide secretariat and administrative support for both the tax appeals stakeholder group and project board.

Tax Appeals Stakeholder Group Membership

6. The tax appeals stakeholder group will comprise representatives from the following:
- each of the tax tribunals ie Section 703; Special Commissioners; General Commissioners and VAT and duties tribunal;
 - the Scottish tax judiciary (in order to ensure that the Scottish legal system is accurately reflected in option design etc)
 - HMRC

- Chartered Institute of Taxation
- Low Incomes Tax Reform group
- Revenue Bar Association
- Council on Tribunals
- Institute of Chartered Accountants
- Tax Law Review Committee (Institute of Fiscal Studies)
- The Law Society

Stephen Oliver, as head of three of the four tax tribunals under discussion, will chair the group.

Meetings

7. Meetings will be scheduled at monthly intervals however, where possible, papers will be cleared by correspondence. The agenda and papers for consideration at meetings will be circulated by the project team to tax appeals stakeholder group members at least one week in advance of the meeting. Minutes of formal meetings will be taken by the project team and circulated for comment within two weeks. The group's recommendations on papers, options etc will go forward to the project board.

Administration and support

8. The project team will provide all administration, support as well as background and decision papers for the group.

Tax appeal stakeholder group objectives

9. There are a number of specific issues (although this list is not exhaustive) on which the group will make recommendations
 - an option for bringing the General Commissioner jurisdiction within the proposed structures of the legislative framework of the proposed Courts and Tribunals Bill
 - ambit of the first tier and second tier
 - criteria for first hearing at second tier
 - consider options for allocating existing judiciary to tiers
 - criteria for paper hearing
 - responsibility for case management
 - panel types for different categories of cases
 - geographical structure for the unified tax tribunal
 - numbers of judiciary (legal and non-legal)
 - areas of delegation to non-judicial officers / administration
 - how alternative dispute resolution mechanisms might be incorporated into the jurisdiction
 - the needs of tribunal users

Timescales

10. The current assumption is that the proposed Courts and Tribunals Bill will be published in draft in March 05 and will be introduced in Parliament in May. Whilst the work of the stakeholder group is not dependent on the Bill timetable, decisions of both this group and the Project Board will inform debate during the Parliamentary process.
11. Under current plans the final option for the General Commissioner jurisdiction should be identified by October both to provide the necessary time for the drafting of secondary legislation as well as achieving certainty for the future for those involved in the existing system.