



## **Tax Appeals Stakeholder Group**

**3<sup>rd</sup> March 2005**

**Paper No. 4A – Workload Statistics**

**SG01/04A**

# Foreword

## Document Control

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Version No.: 2.0  
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Document Approver Tax Appeals Stakeholder Group

Signature \_\_\_\_\_

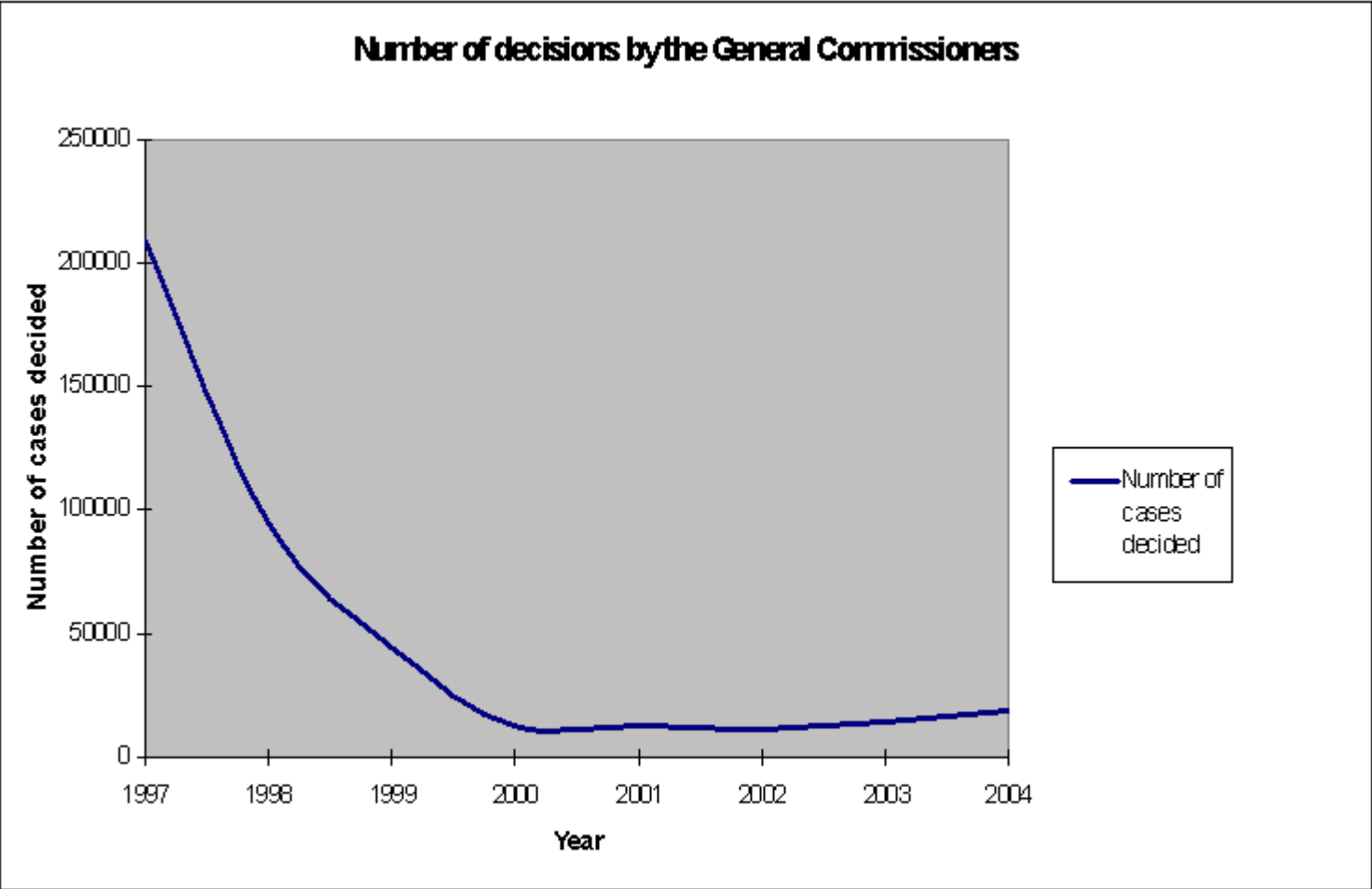
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Document Purpose This document is an annex to paper SG01/04 and provides workload information.

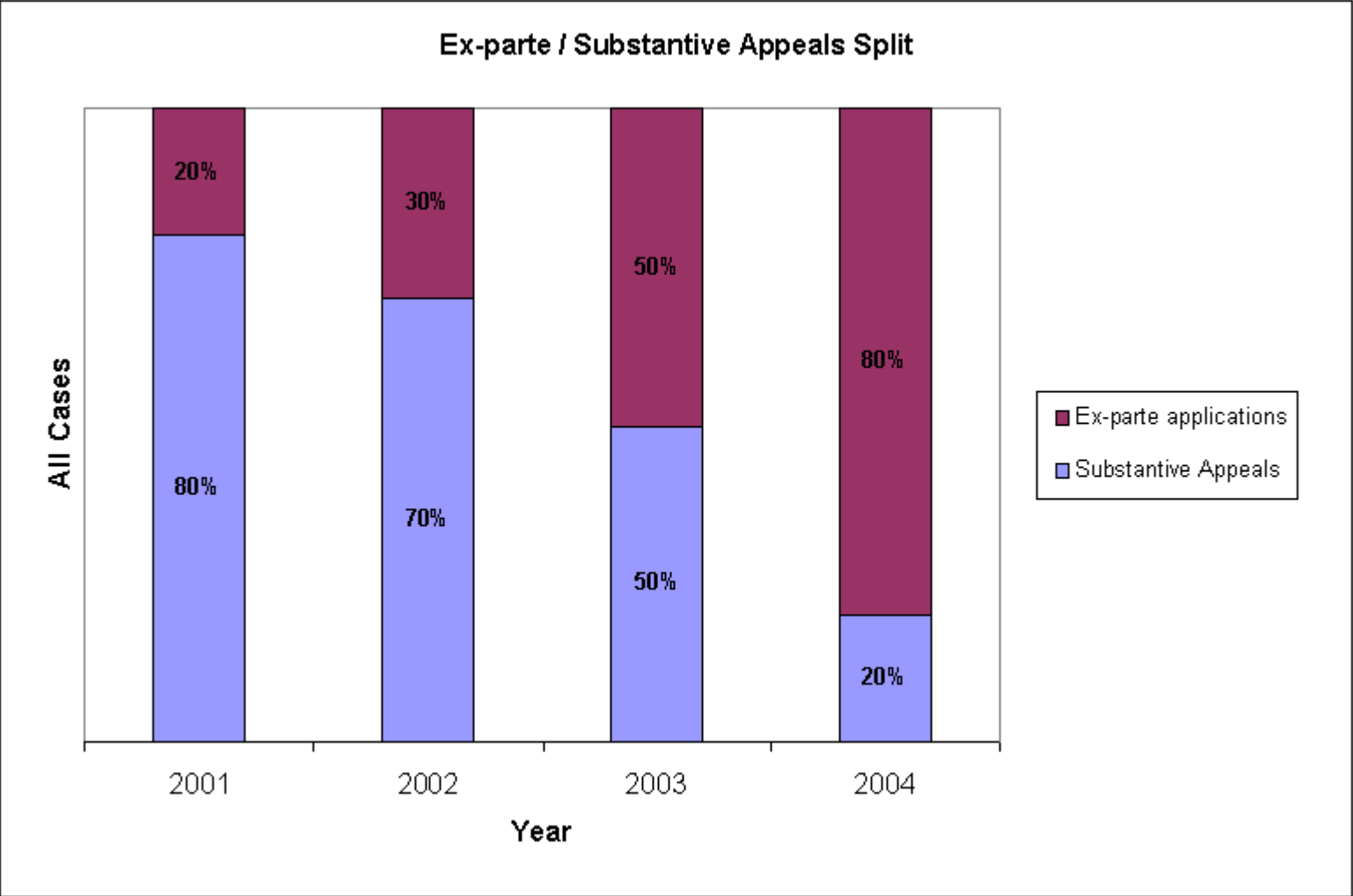
## Amendment History

Issue	Date	Amended By	Amendment Details
0.1	17/02/05	Vicky Molloy	First draft for comments.
1.0	28/02/05	Vicky Molloy	Final Version for Stakeholders
2.0	15/03/05	Vicky Molloy	Amended following additional statistics provided by Stakeholder Group

Figure 1 – Graph depicting the number of decisions by the General Commissioners 1997 to 2004



**Figure 2 – Graph showing the percentage split of cases decided by the General Commissioners that are ex-parte applications and those that are substantive appeals.**



**Figure 3 – Graph showing the length of time spent in meetings by General Commissioners in 2004**

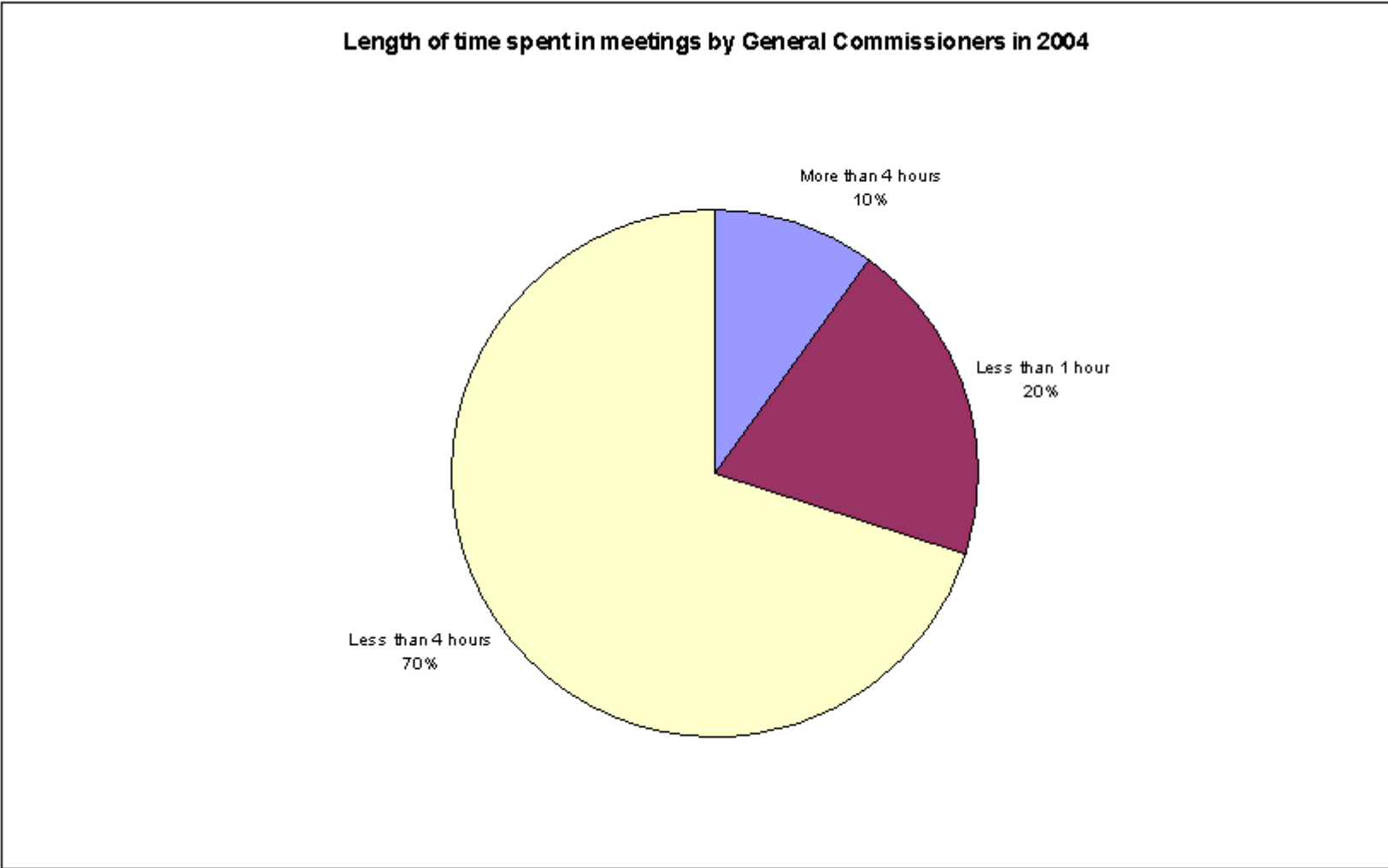
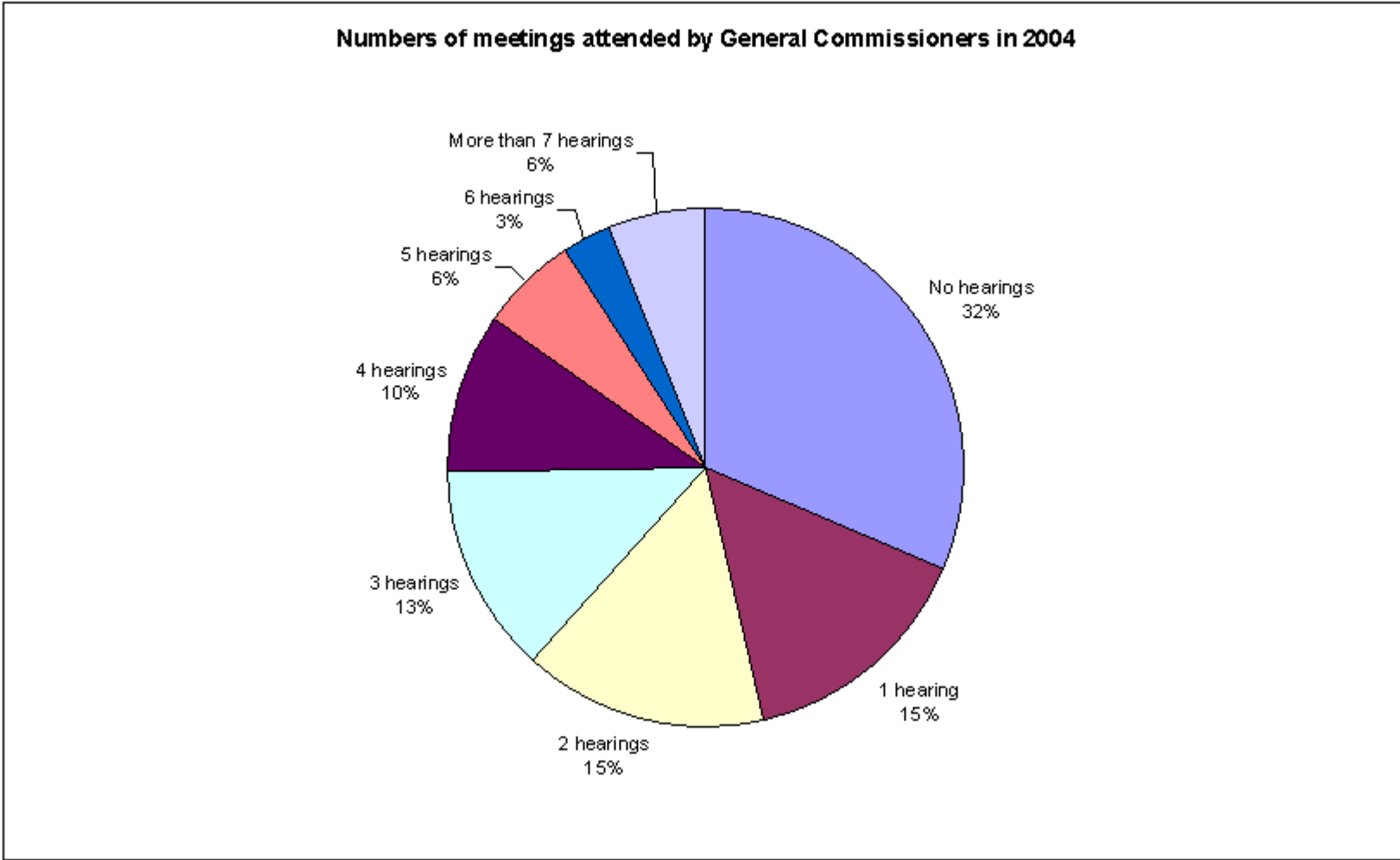
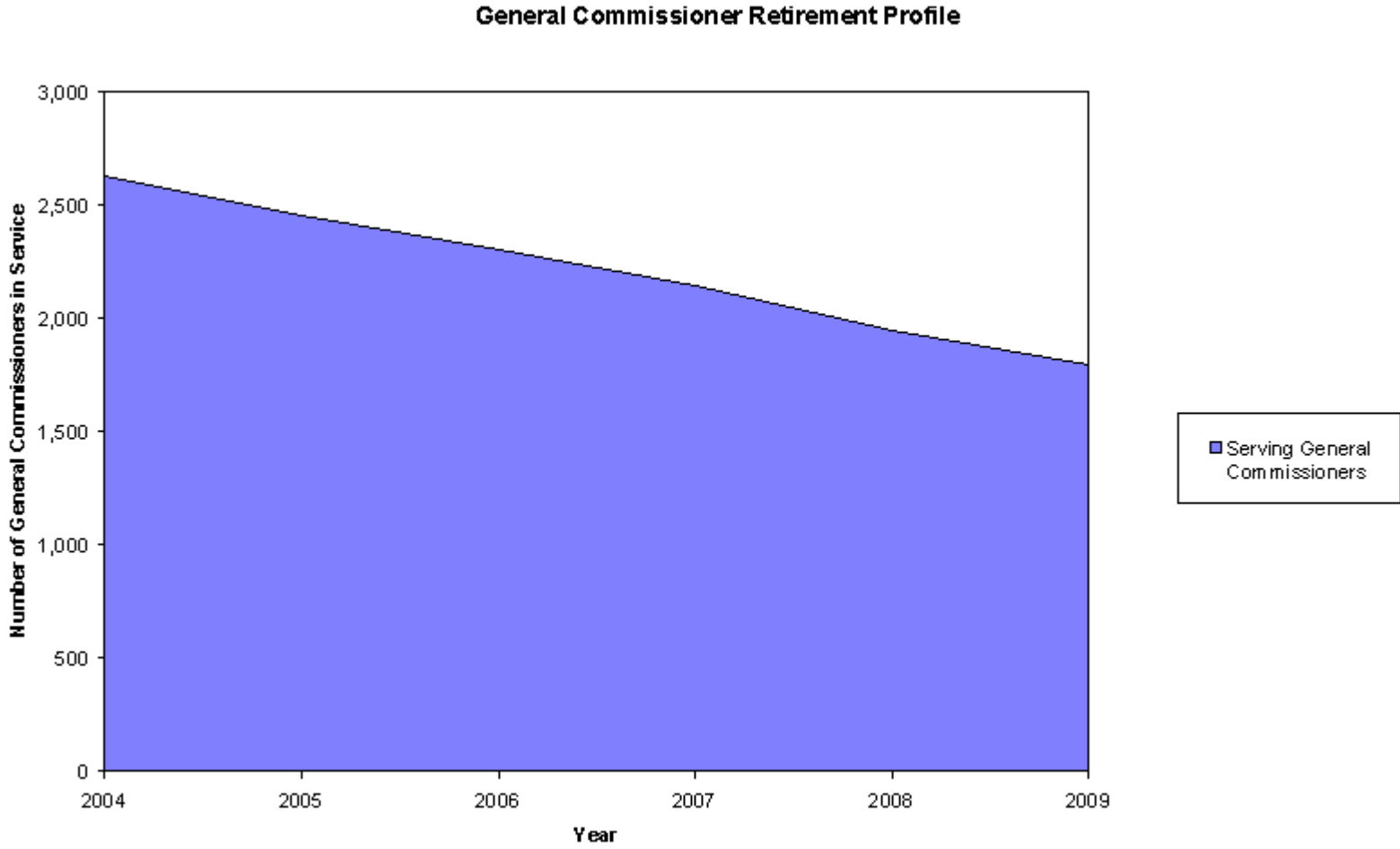


Figure 4 – Graph showing the number of meetings attended by the General Commissioners in 2004



**Figure 5 – Graph showing the profile of General Commissioner retirements to 2009.**



**Table A - General Commissioners of Income Tax – Workload Information***(data source: Tax Tribunals Branch)*

Year	Number of meetings held (all divisions)	Sitting Hours (all divisions, includes 1/2 hour rounding element)	Number of cases listed for hearings	Number of cases decided	Number of cases postponed	Number of cases withdrawn	Number of cases adjourned	Number of ex-parte applications
2001	2,935	4,511.5	56,806	12,210	22,137	11,314	9,526	2,500
2002	2,632	4,538.5	35,323	10,919	11,388	5,600	6,082	3,339
2003	2,531	4,432.5	30,075	14,329	6,964	4,627	3,164	6,480
2004	2,403	4,264.0	30,797	18,314	5,384	3,391	2,404	14,293

**Table B – General Commissioners of Income Tax – Workload Information** *(data source: CoT Annual Report)*

Year	Number of cases decided
1997	208,804
1998	95,100
1999	44,254
2000	12,739

**Table C - General Commissioners of Income Tax – Types of Cases Heard***(data source: Tax Tribunals)*

Year	Total Meeting Hours	Total Item Listed	Number Concluded
2004	4264	30797	18314
2003	4432.5	30065	14329
2002	4538.5	34401	10898
2001	4511.5	55827	12197

**Table D - General Commissioners of Income Tax – Types of Cases Heard** *(data source: Tax Tribunals)*

Year	Number Postponed	Number Adjourned	Number Withdrawn	Number Appellants Attend	Number Appellants Rep
2004	5384	2404	3391	1864	1048
2003	6964	3164	4627	2108	917
2002	11326	6067	5590	719	2554
2001	22010	9256	11212	1481	2233

**Table E - General Commissioners of Income Tax – Types of Cases Heard** (data source: Tax Tribunals)

Year	Number Personal IT	Number Corp	Number NI	Section 93 Penalties	Pensions	Number Cap Gains	Sub Contractors Certs	Other ExParte Decisions	Number Other
2004	2764	458	101	12010	9	36	294	1423	860
2003	2606	638	129	690	0	70	96	3804	2676
2002	3053	1089	151	10	1	91	0	1997	1342
2001	3383	3161	93	1	187	211	0	947	1564

**Table F - General Commissioners of Income Tax – Estimated time to hear types of cases** (data source: Tax Tribunals)

Type of Case	Average time	Range	Sample size	Total heard in 2004
Personal Income Tax (including Penalty and Surcharge)	51 minutes	90 minutes to 330 minutes	16	2,764
Corporation Tax (including Penalty and Surcharge)	180 minutes	30 minutes to 480 minutes	23	458
Pensions	150 minutes	150 minutes	1	9
National Insurance	169 minutes	90 minutes to 330 minutes	13	101
Capital Gains Tax	133 minutes	30 minutes to 300 minutes	7	36
Subcontractors Certificates	137 minutes	60 minutes to 300 minutes	16	294
S93(3) Daily penalties	4 minutes	1 second to 20 minutes	400	12,010
Other Ex-parte	69 minutes	30 minutes to 180 minutes	18	1,423
Other cases	114 minutes	30 minutes to 270 minutes	30	860

**Table G - Special Commissioner and VAT & Duties sitting Information 2004** (data source: Support Office, Finance & Tax Tribunals)

Tribunal	Days Listed	Days Sat*
Special Commissioners (London)	281.5	138.5
Special Commissioners (Edinburgh)		5
Special Commissioners (Northern Ireland)		2
Vat & Duties Chairmen (London)	864	439
Vat & Duties Members (London)	762	388.5
VAT & Duties Chairmen (Edinburgh)	83	50
VAT & Duties Chairmen (Northern Ireland)		10
Vat & Duties Chairmen (Manchester)	495	370.5
Vat & Duties Members (Manchester)	470.5	362.5

\* These numbers indicate the number of Judicial sitting days so may include members of the VAT & Duties Tribunal who sat on the same case as a "sitting day" per member.