



Tax Appeals Stakeholder Group

7th April 2005

Paper No 1. – Principles Questionnaire

SG02/01

Foreword

Document Control

Document Reference: Tax Appeals Modernisation – SG02/01
Version No.: 1.0
Author: Vicky Molloy

Document Approver Tax Appeals Stakeholder Group

Signature _____

Date _____

Document Purpose This document sets out the basic principles for a reformed Tribunal to be decided by the Stakeholder Group.

Amendment History

Issue	Date	Amended By	Amendment Details
0.1	03/03/05	Vicky Molloy	First draft for comments.
1.0	15/03/05	Vicky Molloy	Final Version for Stakeholders

Purpose

The purpose of this document is to set out a number of key questions to be answered by the Stakeholder Group that will form the basis of a summary paper of the guiding principles for a reformed tribunal. The intention is that major points of contention can be discussed at the next meeting and the less contentious principles agreed. These principles will also form the basis for the options for reform developed by the project team for exploration and approval by the Stakeholder Group.

Questionnaire

1. Local access

1a. What does local mean?

1b. How important is choice in terms of local access? e.g. is speed of hearing at a centralised venue a legitimate trade off?

1c. Should all cases be heard locally as the norm? – Similar to the current General Commissioner network

1d. Should there be the ability to hear cases locally but that local is not the norm unless otherwise directed?

2. Judiciary (both legal and non-legal)

2a. What does non-legal mean?

2b. Should the judiciary include both legally qualified and non-legal members?

2c. Should the judiciary only include legally qualified members?

2d. Should the judiciary only include non-legal / lay members?

3. Legal Advice

3a. Should legal expertise always be provided from within the judiciary?

3b. Should legal advice be provided by an independent advisor? Who? When?

4. Panel Composition

4a. Which of the following panels should be able to be deployed to appropriate cases?

Legally qualified chair sitting alone

Legal chair sitting with non-legal wingers

A panel of non-legal members sitting with a suitably qualified chair

A panel that included a legally qualified member who is not the chair

A single non-legal member sitting alone

5. Types of Cases

5a. Are there any obvious examples of cases that should be heard by specific panels (as set out above)? What are they?

5b. What are the particular skills of the different panel members that you think make them most suitable for hearing a particular type of case?

6. Format of Justice

6a. What types of cases might be suitable for hearing solely on the papers?

6b. Who should decide cases on the papers alone?