

## **INCOME TAX COMMISSIONERS**

### **STANDARD DIRECTIONS (Revised and Updated as at 2<sup>nd</sup> December 2015)**

On receipt by the Secretary to the Income Tax Commissioners (the Secretary) of an application for an appeal to be heard the following standard directions shall apply unless otherwise ordered by the Income Tax Commissioners:

#### **1. Date of hearing**

The Secretary shall, whenever possible, give not less than 28 days' written notice (the Notice) to each party to an appeal of the date, time and place of the hearing.

#### **2. Representation**

Where an Appellant is to be represented at a hearing, the Appellant shall give written notice to the Secretary not later than 21 days before the date of the hearing of the name, address and contact details (including e-mail address) of the representative. Thereafter all correspondence from the Income Tax Commissioners to the Appellant shall be sent by the Secretary to such representative unless and until the Income Tax Commissioners direct otherwise.

#### **3. Statement of Case**

Each party to the appeal shall file a Statement of Case not less than 14 days before the hearing or such other date as the Secretary may specify by written notice. Each party shall provide the number of copies of the Statement of Case requested by the Secretary in the Notice.

#### **4. Exchange of Statements of Case**

The Secretary shall arrange for each party to receive a copy of the other party's Statement of Case as soon as practicable after the Statements of Case have been filed and if possible on the same day.

#### **5. Bundles of Documents**

A party wishing to rely on documents as evidence or in support of the case shall provide to the Secretary a Bundle of Documents, with an index and with all text legible, copied on not less than A4 size paper, presented in ring binders or tagged in the upper left hand corner, and numbered in the upper right hand corner. The Bundle of Documents must be filed at the same time as the Statement of Case. Each party shall provide the number of copies of the Bundle of Documents requested by the Secretary in the Notice.

## **6. Original documents**

Each party should have the originals of the documents copied in the Bundle of Documents available to produce at the hearing. A party shall make the originals available for inspection by the other party not less than 7 days before the hearing. An application may be made to the Income Tax Commissioners for further directions for inspection if required.

## **7. Witness statement and expert evidence**

Any party wishing to call a witness or expert to give evidence shall provide written witness statements or expert reports which may, at the discretion of the Income Tax Commissioners be treated as the evidence in chief of the witness or expert. Any witness statement or expert report must be filed at the same time as the Statement of Case. Each party shall provide the number of copies requested by the Secretary in the Notice.

## **8. Skeleton arguments and authorities**

In addition to the Statement of Case a party may file a skeleton argument. Any skeleton argument must be filed at the same time as the Statement of Case. If a party wishes to cite authorities, case summaries and copy case reports should be filed at the same time as the Statement of Case. A party filing a skeleton argument or relying on authorities must provide the number of copies of the skeleton argument, case summaries and case reports requested by the Secretary in the Notice.

## **9. Extension of Time for submission of Statement of Case or Bundles of Documents**

Any application for an extension of time must be made in writing to the Secretary setting out the grounds for the application and must be made before the expiration of the time limit. An extension of time will only be granted by the Income Tax Commissioners in exceptional circumstances.

## **10. Adjournment**

Any application for an adjournment must be made in writing to the Secretary setting out the grounds for the application and must be accompanied by proof that the full amount of the tax assessed in the disputed assessment has been paid. A party applying for an adjournment shall give notice in writing to the other party of the application and shall, if the Income Tax Commissioners so request, attend a hearing of the application. An application for adjournment will only be granted in exceptional circumstances.

## **11. Case Management**

Subject as set out above, the Chairman of the Income Tax Commissioners may from time to time, either on his own initiative or on the application of a party, convene a case management meeting prior to the hearing of the application for the purpose of

clarifying matters of procedure and/or evidence or for such other purposes as the Chairman may consider appropriate in the circumstances of the case.

**NOTE:** These Standard Directions are intended as a guide to the procedure generally to be adopted by the Income Tax Commissioners on hearing an appeal made pursuant to section 87(5) of the Income Tax Act 1970 (“the Act”) and are supplemental to the provisions of section 88 of the Act.

Date of issue: 2<sup>nd</sup> December 2015

June O’Neill  
Chairman