



## 1. Definitions

Appeal – an appeal by a Taxpayer of a Tax Assessment issued by Revenue Jersey. For Delay Cases, a matter brought to the Commissioners by Revenue Jersey for determination.

Bundles – the package of information that supports the position of each of the Taxpayer and Revenue Jersey. The Bundles should include the Statement of Facts (agreed or individual), and documents that support the Statement of Case. These may include emails, documents, financial statements and other material that supports the appeal.

Commissioners – the Commissioners of Appeal for Taxes.

Contentious Case – a case where a Notice of Assessment has been issued by Revenue Jersey and a Taxpayer has appealed that assessment on the basis of questions of either fact or law.

Delay Case – cases where documents are outstanding and an assessment cannot be finalised by Revenue Jersey.

Determination – a written decision of the Commissioners based on the facts presented in the Appeal.

Direction – a charge or instruction given by the Commissioners.

Hearing Date – the Date set by the Commissioners for hearing the Appeal.

Hearing Date Notice Period – the Statutory notice period for giving notice of a Hearing Date.

Parties – The Taxpayer and Revenue Jersey.

Registrar – Registrar of Appeals and Tribunals.

Statement of Case – these are the grounds for appealing against the Tax Assessment issued by Revenue Jersey and the position of Revenue Jersey. Generally, this will be a combination of the agreed Statement of Facts, any disagreed Facts, and the reason for the Appeal.

Statement of Facts - a document setting out the agreed facts and any facts on which the Parties disagree.

Taxpayer – the Taxpayer and their Advisor or Agents appointed to act on their behalf.

The Commissioners of Appeal for Taxes are members of an Independent Statutory Body established by Part 6 of the Income Tax (Jersey) Law 1961

Commissioner of Appeals for Taxes Taxpayer Revenue Jersey Procedures – as of October 2024

## 2. Process to Begin an Appeal against a Tax Assessment

### 2.1 For Taxpayers

- 2.1.1. Where a Taxpayer wishes to Appeal against a Tax Assessment before a hearing by the Commissioners, they should discuss the Appeal with Revenue Jersey to agree suggested dates for the Appeal. Generally, Revenue Jersey will contact the Registrar to advise of the Appeal and request a Hearing Date.
- 2.1.2. If a Taxpayer contacts the Registrar to request a Hearing Date ([taxtribunal@courts.je](mailto:taxtribunal@courts.je)), the Registrar will advise the Commissioners and will also forward the Appeal to Revenue Jersey, copying in the Taxpayer, and requesting that all further correspondence be copied to both Parties.
- 2.1.3. The Registrar will notify the Commissioners that the Taxpayer wishes to Appeal within 2 business days of receipt from the Taxpayer so that the Commissioners can consider the appropriate Hearing Date for the Appeal.

### 2.2 For Revenue Jersey

- 2.2.1 Revenue Jersey is expected to notify the Commissioners at the earliest opportunity, and in any case at the beginning of each monthly hearing, of the full rolling list of contentious cases which it expects to be brought to the Commissioners. This notification should be provided to the Registrar who will circulate the list to the Commissioners within 2 business days of receipt from Revenue Jersey.

## 3. Contents of a Notice of Appeal

### 3.1. Each Notice of Appeal should include:

- a) The name of the Taxpayer(s) – if a corporate entity, include the names of all board directors, officers and beneficial owners
- b) The name of the Tax Agent/Advisor authorised to act on behalf of the Taxpayer, where applicable
- c) A high-level description of the tax issue
- d) The date(s) the Parties would ideally like to appear before the Commissioners from the list of available hearing dates which can be found here: [Commissioner of Appeals Process](#)
- e) The Parties are expected, via the Registrar, to give two months' notice to the Commissioners of the date(s) which they would ideally like for the Hearing Date. The Commissioners are under no obligation to set the Hearing Date for the next available Hearing Date, and will not consider a request for a Hearing Date with less than 6 weeks notice before the published Hearing Date.

## 4. Conflict Checks of the Commissioners

- 4.1. It is necessary for the Sitting Commissioners to be independent of both parties. In order to ensure this, the Sitting Commissioners check that there are no impediments to their independence. This is done through conflict checks.
- 4.2. The timetable of Hearing Dates for each year is set in advance at the beginning of the year. Each Appeal Panel consists of three Sitting Commissioners and one Standby Commissioner for each Hearing.

- 4.3. The Registrar will then notify the Commissioners of the proposed hearing and Taxpayer.
- 4.4. This notification will allow Commissioners to complete their conflict-of-interest reviews and resolve any potential conflicts before a final date is set for each Appeal.
- 4.5. The Registrar will confirm with the Commissioners that they have no conflicts with any parties for the requested hearing date. Once the Commissioners have confirmed that they have no conflicts, the Taxpayer will be advised of the Commissioners who will be sitting on that hearing date. The Taxpayer should also confirm that they do not have any conflicts of interest with any of the Commissioners, or may seek guidance from the Registrar if they have any concerns about conflicts.

## 5. Actions Before the Appeal Hearing

- 5.1. Requirements of the Taxpayer and Revenue Jersey for all Hearings (Delay and Contentious Cases) before an appeal is allocated to a confirmed date.

The Taxpayer and Revenue Jersey must confirm to the Registrar the following:

- a) There has been recent communication between the Parties regarding the status of the Appeal (i.e., within the last 15 business days), and
- b) The Taxpayer and Revenue Jersey still wish to proceed with the Appeal and have commented on, or agreed to, the draft Statement of Facts provided by Revenue Jersey or have provided their respective Statement of Facts or something similar, or
- c) In the opinion of either the Taxpayer or Revenue Jersey, the relationship between the Parties is no longer conducive to discussion and the Appeal needs to be brought before the Commissioners to be concluded, and
- d) The Taxpayer and Revenue Jersey have discussed proceeding with an Appeal Hearing and, of the possible available Hearing Dates, they have confirmed their availability for those dates or the Registrar has received confirmation from each Party that they wish to proceed with the Hearing and have confirmed their availability for the proposed Hearing dates.
- e) Each party confirms that they are ready to proceed with the Appeal and will file their Bundles in accordance with the timelines in this Procedure Manual.

- 5.2. Requirements of the Taxpayer and Revenue Jersey before all Hearings (Delay and Contentious Cases) when a hearing date has been allocated and confirmed.

- a) Notices of an Appeal Hearing must be provided by the Registrar at least 21 days before the anticipated Hearing Date. If either party is unable to attend the Hearing Date, or if they believe they require more time to prepare the Bundles necessary to support their case, they must inform the Registrar immediately and propose an alternative date when they will be able to attend. The Commissioners will consider such a request, but it is entirely at their discretion whether to grant it.
- b) The Commissioners understand that sometimes an Appeal to the Commissioners must be made at short notice. However, this will only happen on an exceptional basis and is entirely at the discretion of the Commissioners. Normally, the Commissioners will expect to have a minimum of 10 business days before a scheduled Appeal Hearing Date Notice Period to confirm any conflict checks and any decisions regarding allocation to that scheduled Appeal Hearing Date and any Directions to be issued as part of the Hearing Date Notice Period.
- c) Parties may request to appear remotely where it is impractical for them to attend in person (for example, if they are located in another country a long distance away). The decision to allow remote Hearings rests solely with the Commissioners. If the Commissioners agree to a

remote Hearing, the Registrar to the Commissioners may make suitable arrangements for video conferencing of the Hearing to enable remote participation.

- d) Parties may seek written Directions from the Commissioners on procedural matters by submitting written questions to the Registrar, who will seek clarification from the Commissioners. Clarification from the Commissioners may take the form of a letter, email, or formal Direction, at the discretion of the Commissioners.

### 5.3. Requirements of the Taxpayer and Revenue Jersey before a Hearing on Contentious Cases when a hearing date has been allocated and confirmed.

- a) While the Hearing Date Notice Period for a Notice of Appeal to be served is 21 days before the Hearing date, the Commissioners of Appeal will expect service to be made 35 days (5 weeks) before the Appeal Hearing Date, provided the Parties give sufficient notice of their request for a Hearing Date.
- a) The Taxpayer must provide Revenue Jersey with a copy of its Statement of Case by 5:00pm on the Friday three weeks (21 days) before the Appeal Hearing Date. The Statement of Case explains the reason for the Appeal. It must be signed and dated by the Taxpayer, or authorised Agent/Advisor and before the signature should state, "I, the undersigned, believe that the facts stated in this Statement of Case are true." It includes the Statement of Facts described above. Where Facts have been agreed in the Statement of Facts, no further information is required to support those Facts, and nothing should be included in the Bundle relating to those Facts. The Statement of Case should include all documents and other information necessary to support the Taxpayer's interpretation of the facts and/or law in question. Any points not agreed in a Statement of Facts must be addressed in the documentation. (see (g) below for more details).
- b) Revenue Jersey shall provide the Taxpayer with a copy of its Statement of Case by 5:00pm on the Friday two weeks before the Appeal Hearing Date. It must be signed and dated by an authorised representative of Revenue Jersey and before the signature should state, "I, the undersigned, believe that the facts stated in this Statement of Case are true." Revenue Jersey is not required to duplicate the information provided in the Taxpayer's Statement of Case but may provide information or a description of how its interpretation differs from that of the Taxpayer.
- c) The Parties shall use their best endeavours to agree on a final and comprehensive Bundle and to agree who will prepare the Bundles, although it is generally expected that the Taxpayer will take the lead in this respect. Where a joint Bundle is not agreed, a core Bundle of agreed documents should be prepared and each party should prepare individual Bundles dealing only with disputed Facts or interpretation of the law. Six (6) hard copies of both the core Bundle and any individual Bundles must be filed with the Registrar by no later than 5:00pm on the Friday one week before the Appeal Hearing Date. Should the parties wish to provide electronic bundles, permission must be requested from the Registrar by no later than 5:00pm on the Monday two weeks before the hearing setting out the length of the proposed bundle. The sitting Commissioners shall provide directions as to whether electronic bundles will be acceptable for the hearing by no later than 5:00pm Wednesday the same week
- d) The Bundles will be provided to the Commissioners no later than the Monday, 1 week before the Hearing.
- e) Any deviation from these deadlines must be agreed in advance by the sitting Panel of Commissioners for Appeal for the particular Appeal Hearing Date.
- f) The Commissioners reserve the right to refuse to proceed with a Hearing on a particular Hearing Date if the Bundles are not delivered on time.
- g) The core Bundle referred to in b) and d) above shall be indexed, fully paginated and divided and must contain:
  - i. The Taxpayer's Statement of Case together with all annexes and schedules referred to therein.

- ii. The Taxpayer's additional supporting evidence (if any) including documents, letters, copies of emails, financial statements, photographs, and such other information as may be necessary to support the Taxpayer's Appeal, their position on the application of the law and/or the facts, or to refute any points in the Revenue Jersey's Statement of Fact with which the Taxpayer disagrees. These should include the specific items required to support the Statement of Case and the Commissioners will expect them to be referred to in the Statement of Case and during the Appeal Hearing. Parties are advised that should significant pages of documents be submitted in Bundles without reference to them in the Statement of Case, they may be disregarded by the Commissioners.
- iii. Revenue Jersey's Statement of Case together with all annexes and schedules referred to therein.
- iv. Revenue Jersey's additional supporting documentation (if any). Revenue Jersey should note that the same instructions set out in (ii) above apply.
- v. Copies of the relevant articles of legislation to which the parties wish to refer. Please note that the Commissioners do not need entire statutes. Only the relevant articles referred to in the Statement of Case and to which the Parties plan to refer at the Hearing should be included.
- vi. Copies of all case law (in their full form) to which the parties would seek to refer. If cases are extremely lengthy, the Parties should seek advice from the Registrar as to whether a reduced number of copies of the cases or electronic versions may be accepted for the particular case. Cases should only be included where the Statement of Case references them and the Party intends to refer to them during the Hearing.
- vii. Copies of any documents which are not agreed but which either party wishes to submit to the Commissioners for consideration as part of the Appeal (it being understood that the inclusion of the document within the Bundle does not constitute acceptance by the other side of its validity or effect). These should only be included if the Party intends to refer specifically to them in its Statement of Case and its presentation at the Hearing.
- viii. Supplementary bundles should include only those items listed above that are not included in the core Bundle.
- ix. A list of all witnesses (if any) that either party intends to call at the Hearing together with addresses and full contact details must be provided to the other party and the Registrar to the Commissioners no later than 5:00pm two business days before the Appeal Hearing Date.

#### 5.4. Considerations of the Commissioners in relation to all Hearings (Delay and Contentious Cases)

- a) The Commissioners will consider the issues under Appeal and any Statement of Facts to determine whether there are any specific issues or points they wish to address either in the Statements of Case or at the Hearing. These will be advised in the formal Direction provided for the Hearing date.
- b) The Commissioners will set the Hearing Date based on the conflict review, issues at stake and the time required to produce the necessary documents (the "Bundles").

## 6. The Day of the Appeal Hearing

- 6.1. The Commissioners are prepared to hear both delay cases and one contentious Hearing at one Appeal Hearing sitting, provided the following process is followed.

The procedure for delay hearings will be as follows:

- a) Delay cases will be scheduled for the first hour of the Hearing. It is expected that all Hearings will take place at 13:00, unless otherwise agreed by the Parties.

- b) Taxpayers will be asked to wait outside the Hearing room until they are called by the Registrar. All Taxpayers are asked to attend from 12:45 – 2 pm (or any earlier conclusion time if their matter has been heard by then) unless otherwise advised. Whilst a time may be allocated for the Hearing, there is no guarantee as to how long or short prior proceedings may be, and Taxpayers must be ready to proceed when called into the hearing room.
  - c) Where the Taxpayer has indicated that they will appear in person or is represented by Advisors who are expected to attend, and/or where Advisors are representing several Taxpayers, a set time for the Delay Hearing may be allocated (it is anticipated this will be 30-45 minutes of the hour allotted, depending on the number of cases).
  - d) Where it is unclear whether the Taxpayer will appear, all such matters will be listed for a single time, and the matters will be heard in the order that Taxpayer arrives for the Delay Hearing or as otherwise requested by the Commissioners.
  - e) The sitting Panel of Commissioners reserve the right to extend the one-hour period by no more than 15 minutes if required to complete Delay Hearings for which Taxpayers are in attendance but have been unable to present due to previous matters overrunning.
  - f) No Delay Hearing will be held for any matter where a Taxpayer arrives after the first hour of the start time of the Appeal Hearing. In this case, the matter will be adjourned to the next available Hearing date.
  - g) Delay Hearings will be considered whether or not a Taxpayer is present. The Commissioners may, at their discretion, choose to adjourn the case to another date, make a Determination or issue Directions to a Taxpayer.
- 6.2. The timetabling process for contentious cases will be as follows:
- a. As a general rule, the Commissioners will only hear one contentious Appeal at a Hearing Date. The exception to this rule would be a situation where, for example,
    - i. The issues ([Article x] of the Income Tax Law (“ITL”) or other tax provision) in the Appeals are identical or similar enough to be considered together, e.g.
      - breach of specific filing deadline breach under specific ITL Article and application of the same penalty for each breach
    - ii. The facts/circumstances of the Appeals are broadly similar
    - iii. The Taxpayer is the same or is the same legal entity for the Appeals
    - iv. It is likely that the same Taxpayer will appear for the Appeals

Where more than one case with similar facts and issues is to be brought to the Commissioners, the Commissioners may determine that one case will be heard and decided and that Determination should be considered before any related cases are brought before the Commissioners.

## 7. Appeal Hearing Process

- 7.1. The Commissioners sit in panels of three, with a designated Chair for each Hearing Day.
- 7.2. The Chair will invite each of the Parties to make their submissions, normally starting with the Taxpayer.
- 7.3. Once the first Party has made its submissions, the second Party will be invited to make its submissions.
- 7.4. Each Party will be given the opportunity to respond to the submissions of the other Party, at the request of the Chair. They may also be asked to answer questions by any of the Commissioners, until such time as the Commissioners are satisfied that they have all of the information they require to make a Determination
- 7.5. Determinations will not normally be made on the day of the Hearing.

- 7.6. Where a Determination is made on the day of the Hearing, the Registrar will send a letter confirming the Determination within one week of the decision.
- 7.7. Where a Determination is not given on the day of the Hearing, the Commissioners will use their best endeavours to reach a decision within two months of the Hearing date and instruct the Registrar to send a letter confirming the Determination, or a copy of the formal Determination within one week of the final decision.

## 8. Deemed consent

- 8.1. The filing of an Appeal will be deemed to constitute specific permission by the Taxpayer for the sitting and standby Panel of Commissioners of Appeal for the particular Appeal to receive the agreed Bundles in advance of the Appeal Hearing Date to enable them to consider and prepare for the Appeal Hearing and, after the Hearing, to retain the Bundles until the final decision is made and any period for an Appeal to the Royal Court has expired. In the event that an appeal is lodged with the Royal Court, the retention period will be extended until the Royal Court has issued its final decision and the Commissioners have reviewed and considered that decision.
- 8.2. The Appeal Hearing will be recorded and that by attending the Hearing, the Parties will be indicating that they expressly consent to the recording and the retention of that recording as a formal record of the Hearing. Parties may request a copy of the recording. Any associated cost arising from providing the copy of the recording will be charged to the requesting Party. In addition, any Party requesting a transcript of the recording will be required to pay a fee to cover the cost of producing of the transcript. No minutes will be produced for the Hearing although Parties may take their own notes during the Hearing.