



**Public Information From
The Ministry of Finance and Planning**

Frequently Asked Questions

Revenue Appeals Division

Maintaining the Integrity of the Tax System

Revenue Appeals Division

Vision Statement:

To be an exemplary appellate body that settles appeals in an amicable and equitable manner that inspires the confidence and trust of all stakeholders.

Mission Statement:

To adjudicate and resolve disputes between taxpayers and Revenue Authorities through excellence in service standards while maintaining equity, transparency, and integrity to facilitate the issuance of quality decisions in conformance with the applicable laws and standards.

Guiding Principles

Our core values are:

- **F**airness
- **A**ccessibility
- **I**ntegrity
- **R**esponsiveness
- **C**ourtesy
- **O**bjectivity & Independence
- **D**ecisiveness
- **E**fficiency & Propriety

Revenue Appeals Division

Maintaining the Integrity of the Tax System

Here are some frequently asked questions

Q1. What is a Revenue Appeal?

A1. A Revenue Appeal is an appeal against a decision of the Commissioner General of TAJ or the Commissioner of Customs concerning a tax liability.

Q2. What taxes can be appealed?

A2. You can appeal taxes relating to:

- Assets Tax
- Bauxite Production Levy
- Contractor's Levy
- Customs Duty
- Education Tax
- General Consumption Tax
- Guest Accommodation Room Tax (GART)
- Income Tax
- PAYE
- Special Consumption Tax
- Stamp Duty
- Transfer Tax
- Telephone Call Tax
- Withholding Tax

Q3. Who can appeal?

A3. Any taxpayer, importer/exporter who is aggrieved with any decision of the TAJ or Customs concerning his revenue liability.

Q4. Where do I appeal?

A4. You can appeal to the Revenue Appeals Division an independent division of the Ministry of Finance and Planning located at 12 Ocean Boulevard, Kingston.

Alternatively, you have the right make your appeal directly to the Revenue Court but making an appeal through the RAD could save you time and money. Note that you still have the right to appeal the RAD decision to the Revenue Court.

Q5. How do I appeal?

A5. Appeals must be made using the prescribed Notice of Appeal (Form RA-01) available at the offices of the RAD, TAJ, JCA, and on the MOFP website.

This must be delivered to the Commissioner of Revenue Appeals within 90 days of the decision being made by the relevant Commissioner, or 30 days of receiving the decision being appealed, whichever is the latest.

It should be supported by a copy of the decision being appealed and set out your reasons for believing the decision is wrong. A list of other documents that you will rely upon to support your case should be submitted along with the Notice of Appeal.

Appeals can be submitted via the post, hand delivery, email or fax.

Q6. What happens if I miss the filing deadline?

A6. You may still apply, but you must submit valid reasons with evidence to the Commissioner RAD. If you do not have a valid reason for missing the deadline, your application to make an appeal to the Commissioner RAD will not be allowed.

Q7. What other documents can I provide to support my appeal?

A7. You can provide any information, records or documents that you think will support your argument, whether or not you previously submitted such information to the TAJ or Customs. All information provided will be kept confidential and will not be shared with any party external to the appeal. Records must be retained for the duration of the entire appeals process.

Q8. What can prevent my appeal being accepted by the Commissioner RAD?

A8. There are four (4) circumstances that can prevent your appeal from being accepted:

- 1) Your appeal was filed late and no valid explanation was given to show that the reasons for being late were outside your control;
- 2) A copy of the decision being appealed was not submitted within the given time;
- 3) The reason/s for disagreeing with the decision being appealed were not stated;
- 4) The decision being appealed was issued under legal provisions that prevent the Commissioner RAD from reviewing it.

Q9. Will I be called to a meeting to deal with my appeal?

A9. You will have the opportunity to represent your complaint to the RAD personally, or via a nominated representative. However, this may not necessarily be at a formal hearing.

Taxpayers have a right to request a formal hearing but the Commissioner RAD now has the flexibility to decide an appeal on the basis of informal meetings with both parties, either individually or together, or by consideration of written evidence only. S/he may also facilitate agreement between the parties. These options represent a time and cost-saving for the parties.

You will be notified of the times and dates of informal meetings and/or formal hearings. Hearings are held at the RAD/TAD office in Kingston and sometimes in the tax offices outside of the Kingston Metropolitan Area (KMA).

Q10 What happens if I fail to attend a meeting, or to provide requested information?

A10 If you miss a meeting, the RAD Commissioner may adjourn to a later date. If you fail to attend the reconvened meeting, then your appeal will be prejudiced. You should also be aware that if you provide false information or obstruct the process, you could be liable for a prosecution.

Q11. Can I represent myself?

A11. The process allows you to represent yourself. The RAD will provide you with guidance throughout the process and has established a customer service unit for this purpose. However, you can choose to use the services of an attorney, accountant, customs broker, or any other person to represent you in the matter.

Q12. When can I expect a decision from RAD?

A12. This depends on your cooperation and that of the other party, and the caseload at RAD. However, when the Commissioner RAD notifies you and the other party that all information necessary to make a decision has been gathered, a written decision will be issued within sixty (60 days).

At any point in time, you may contact the RAD for information on the status of your case.

Q13. Will I have to pay the amount of disputed taxes pending the outcome of the appeal?

A13. For the duration of the appeal, your disputed tax obligation and penalties will be suspended, except in the case of appeals related to Transfer Tax, Stamp Duty and Customs Duties. This is not necessarily the case if you make your appeal through the Revenue Court. (See **Qs15&16** below).

Q14. What effect will the appeal decision have on my tax liability?

A14. If the appeal decision is in your favour then the liability will be reduced or reversed. If not, the original liability determined by the TAJ or Customs will stand. You will have to pay any interest that would normally accrued on your tax obligation, had you not made the appeal.

Upon receiving the appeal decision you should contact the TAJ or Customs to pay, or claim refund.

Q15. If I disagree with the Commissioner RAD's decision, can I appeal against it?

A15. In no case, can you request RAD to review its decision. However, you have the right to appeal the decision to the Revenue Court within 30 days of receiving the decision of the RAD.

Q16. If I appeal the RAD's decision will my disputed tax liability continue to be suspended?

A16. It will unless the Revenue Court grants a request from the relevant Revenue Commissioner for the full or partial payment of the disputed amount.

Q17. What do I do if I no longer wish to continue with an appeal?

A17. You must submit your request on the prescribed form (RA-02), which can be found at RAD offices or at the MOFP website. If you do withdrawal your appeal, you may not re-appeal the same decision to RAD.

Q18. What are the advantages of making an appeal through the RAD?

A18. There are a number of advantages for the taxpayer in using the RAD appeals process.

a) Speed of decision.

Under the new procedures it is no longer mandatory for a formal hearing to be conducted in every case.

Important new powers are vested in the Commissioner of RAD, who may now delegate the authority to hear and conclude appeals to any officer within the RAD, thereby increasing the number of cases that may be considered at any one time.

Strict time limits for deciding cases are now imposed.

b) Suspension of payment of disputed taxes and penalties.

For the duration of a hearing the taxes in dispute are suspended. This is not necessarily possible if the case is referred to the Revenue Court.

c) Simplicity of the process.

It will not be necessary to conduct formal hearings in every case, although these may be requested by the parties.

It will be simple for appellants to conduct their own cases without being represented by a lawyer or tax professional – although appellants maintain the right to be legally or professionally represented. (See Q11)

RAD staff will provide advice and guidance to appellants on the process of the appeal.

The Commissioner RAD will decide cases on the basis of information received, or may facilitate an agreed settlement between the parties.

Ministry of Finance & Planning

d) Transparency and independence of the process.

The Commissioner RAD is independent of the revenue departments and his/her decisions can be varied or overturned only by the courts. This independence is guaranteed by law.

Decisions of the Commissioner RAD will be published, although taxpayer confidentiality will be maintained.

e) Time and cost.

As a result of the reduction in the time taken to conclude appeals, the informal nature of the process and the potential for reduced legal and accountancy fees, the new appeals process will result in major benefits in time and cost for both parties in a dispute.

Q19. How can I be sure to receive a fair review when RAD is part of the MoFP?

A19. Although the RAD reports to the Financial Secretary within the MoFP for administrative Purposes the Act guarantees its independence as an adjudicating body. Neither the Financial Secretary nor the Minister are allowed to interfere or influence its decisions, which can be overturned only by the Courts.

Q20. Where can I get further information?

A20. The RAD has published a public information notice detailing the reasons for and benefits of the new appeals process and describing how an appeal should be lodged and how it will be determined. It will be available at the offices of the TAJ and Jamaica Customs and at the RAD offices. Copies will also be available for downloading on the RAD's section on the Ministry of Finance website.

You may also contact the RAD's Customer Service Unit at 1st floor, UDC Office Center Building, 12 Ocean Boulevard, Kingston. Telephone number is 932 4993-4, for advice on making your appeal.

Vision Statement

A Centre of Excellence that enables Sustainable Growth and Development through Sound Policy, Planning and Quality Service Delivery.

Mission Statement

We combine professionalism and expertise in the pursuit of sound socio-economic and financial policies for the achievement of sustainable growth and development.

Core Values

The Ministry's customer service will be built on the following values (FIT TEAM):

- **F** – Fairness
- **I** – Integrity
- **T** – Teamwork
- **T** – Transparency
- **E** – Excellence
- **A** – Accountability
- **M** - Mutual Respect



Revenue Appeals Division
(A division of the Ministry of Finance & Planning)

**The Office Centre Building, First Floor,
12 Ocean Boulevard,
Kingston
(Tel: (876) 932-4993/4).**

<http://www.mof.gov.jm/revenue-appeals-division.html>

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