



TERMS OF REFERENCE

CONSULTANT TO SUPPORT APPEALS MANAGEMENT ACTIONS IN THE REVENUE APPEALS DIVISION OF THE MINISTRY OF FINANCE AND THE PUBLIC SERVICE

1. SERVICE REQUIRED

The Ministry of Finance and the Public Service seeks applications from suitably qualified persons to serve as appeals management action support in the Revenue Appeals Division.

2. BACKGROUND

The Revenue Appeals Division (RAD) is a division of the Ministry of Finance and the Public Service (MOFPS). The Revenue Appeals Division Act of 2015 establishes its mandate, authority, and functions. Its chief mandate is to adjudicate disputes between taxpayers and the revenue authorities to include Tax Administration Jamaica and the Jamaica Customs Agency. Under the Revenue Appeals Division Rules of the RAD Act 2015, the RAD Commissioner is required to hear the submissions of parties to an appeal, investigate the issues concerning the grounds of the appeal, and determine the appeal by issuing a decision.

The Revenue Appeals Division (RAD) is a division within the MOFPS which. The Assistant Commissioners assist the Deputy Commissioners in this regard allowing for the appeal matters to be concluded within a timely manner. The RAD is currently headed by the Commissioner/Chief Technical Director (CTD), Mrs Deloree Staple-Chambers, under the general direction of the Financial Secretary (FS), Ms Darlene Morrison. The Commissioner is assisted by a team of Assistant Commissioners (also known as appeals officers) supervised by the Deputy Commissioner. The appeals officers are responsible for the management of appeal cases from beginning to end, and is required to hear party submissions, review evidence, and to recommend appeal decisions to the Commissioner for the consideration.

Over the last five years taxpayers' appeals have increased at a rate that has outpaced the RAD's processing capacity. Despite the increase service demands, staff levels remained the same. Consequently, output rates slowed, turnaround times grew and case inventory backlogged. Given that the Ministry of Finance and the Public Service is being transformed into a centre of excellence, the RAD is required to make the necessary changes to conform to this end state. Therefore, the MOFPS is desirous of eliminating the backlog of appeals by May 2019. To this end the Financial Secretary has commissioned the Appeal Backlog Elimination (ABE) Project.



3. PROJECT OBJECTIVES

The objective of the ABE Project is to dispose of 338 old appeal cases by May 31, 2019 with the use of the following two methodologies:

- The disposal of 182 cases with a combined tax value of approximately J\$1.4B via write off in keeping with the criteria of the automatic one time write off provided for in the Tax Collection (Write Off) Regulations 2013; and
- The disposal of 156 cases with the approximate tax value of J\$2B with the use of technical tax consultancies.

This TOR relates to the tax consultancy.

4. OBJECTIVE OF CONSULTANCY

A team of consultants with specialist tax knowledge and experience will be engaged to undertake the investigation and closure of a list appeal cases. Specifically, the selected individual will under the ABE project provide technical tax expertise and skills in applying the provisions of the Revenue Appeals Division Rules of the RAD Act 2015 to:

- 1) Adjudicate the tax disputes related to 156 old appeal cases assigned to the project; and
- 2) Close-out said appeals by May 31, 2019.

The Consultancy Manager, Rachael White, is responsible for the achievement of these project objectives and will report to the CTD on the performance of the consultancy team and the progress on the deliverables monthly. The consultancy team in addition to the project manager will consist of four other consultants who will be responsible for the execution of the appeal process relating to the cases assigned to the project and they will work alongside the staff of the RAD and will collaborate on cases/issues when necessary.

5. CONSULTANCY SCOPE OF WORK

The scope of the engagement is based on the overall project objectives and listed below are the specific expectations of the Consultant:

- a) To apply the appeal processes and standards of the RAD in the determination of appeal cases assigned;
- b) To sit on appeal hearing committees and undertake investigations relating to cases assigned under the project;



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- c) To recommended appeal decisions for the approval of the Project Manager and the CTD;
- d) To prepare reports on the monthly execution of project deliverables including the hearing, investigation, and closure of appeal cases assigned;
- e) To update the relevant records and systems with the progress and outcomes of the appeal cases assigned;
- f) To assess the risks associated with the projected closure or disposal of appeal case assigned and recommend and implement mitigation strategies to nullify the negative impact on the achievement of project deliverables.

6. DELIVERABLES

Key Deliverable	Timeline	Standard for Delivery
Work plan and hearing commencement schedule	Month 1	Work plan agreed with Project manager providing details on the projected start and completion of cases assigned.
Completed appeal cases to include: 1) Transcribed Hearings Proceedings 2) Appeals Reports 3) Draft Notices of appeal 4) Updated appeal system	Month 3 onwards	Appeal case file and recommended notice of decision completed in accordance with RAD established standards and submitted via appeals management systems and hard copy for review.
Productivity Reports	Monthly	Performance should meet the following: <ul style="list-style-type: none"> ▪ monthly case disposal being no less than 1 per month for the first four (4) months of commencement and no less than 4 disposals per quarter over the contract period; and ▪ the maintenance of minimum monthly productivity rate of 1.5 closed case per month over the life of the contract (using the RAD’s established case progress meter); ▪ monthly risk assessment of deliverable timelines and intervening strategies



7. CONSULTANCY SUPERVISION & ACCOUNTABILITY

The Consultant will report to the Project Manager and will be required to work on a daily basis. Deliverables will be considered acceptable only on the certification of the Project Manager and the approval of the Commissioner/CTD.

8. QUALIFICATIONS & EXPERIENCE

The Consultant is required to have the following minimum qualifications:

- a. At least a First Degree in the field of accounting, management, or law; and
- b. At least six (6) years related work experience tax auditing and assessment, investigations, and or customs audit and valuation.
- c. At least 3 years working knowledge of the application of the provisions of the Revenue Appeals laws of Jamaica
- d. At least 3 years' experience in adjudicating on tax matters would be an asset

9. COMMENCEMENT DATE AND PERIOD OF ENGAGEMENT

The Consultant will be contracted for the period commencing October 1, 2017 to May 31, 2019