
The Tribunal anchors its case flow system on the legal maxim that "Justice delayed is justice denied" and similar rights which are meant to expedite the fair hearing process of the Tribunal. The thrust of the manual is built on the premise that: (i) effective case flow will facilitate justice administration across the system; (ii) effective case flow will ensure that Appeals are adjudicated upon within the shortest possible time; and (iii) the quality of Justice delivery is enhanced when judicial administration is organized around the requirements of effective case flow management. The main objectives of the manual are to:

- reduce delay and expense of the tribunal system;
- dispose off each Appeal in the most efficient manner;
- standardize the adjudicatory process and apply the same standards to all parties engaged in the tribunal process; and
- increase public confidence in the TAT as a forum for the adjudication of tax disputes.

One key performance indicator in the manual is the case cycle time which specifies that the timeline of an Appeal from filing to disposition shall not exceed 180 days or six (6) months as shown in the table below:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Timeline (in days)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service of Process</td>
<td>5</td>
</tr>
<tr>
<td>Entering Appearance</td>
<td>30</td>
</tr>
<tr>
<td>Listing of Appeal</td>
<td>5</td>
</tr>
<tr>
<td>Pre-Hearing Meeting</td>
<td>5</td>
</tr>
<tr>
<td>Hearing</td>
<td>75</td>
</tr>
<tr>
<td>Judgement/Decision</td>
<td>60</td>
</tr>
<tr>
<td>Total Number of Days</td>
<td>180</td>
</tr>
</tbody>
</table>

The Coordinating Secretary has solicited the support of all stakeholders to ensure compliance with the case flow system. The Tribunal will formally unveil the Case flow procedure manual to the public in the nearest future. TAT Digest will publish more excerpts from the manual in the future editions of the newsletter.

In line with its strategic vision and culture that emphasizes professionalism, integrity, equity, efficiency, excellence and service, the Tax Appeal Tribunal has developed a robust case flow management procedure manual; the first by any judicial or quasi-judicial body in Nigeria.

The Manual provides detailed guidance and benchmarks for the Tribunals to manage matters before them in a way and manner that meets the informing aspirations for the establishment of the TAT, ensure timely disposition of matters before the Tribunals and obviate the challenge of docket explosion so inherent in the Nigerian judicial & quasi judicial system. The manual specifies compliance with the stipulated timelines for processing of filed matters, disposition of matters, performance measurement and reports presentation so as to positively impact on the performance of the Tribunals.

Mission:
"To resolve tax disputes on a basis that is fair, flexible, speedy, convenient and affordable"

Vision:
"To be a dynamic tax dispute resolution centre, worthy of public trust and confidence"

Core Values:
- Professionalism
- Integrity
- Equity
- Efficiency

TAT Digest:

Yahaya M. Abubakar – Ed. Chairman
Elele Felix - Editor-in-Chief
Samuel Iabor - Assistant Editor
Gloria Chiobia - Staff Writer
2013 “Year of Evolution”: Coordinating Secretary’s Statement

The year 2013 provides a vantage opportunity for TAT to proceed from its consolidation stage in 2012 to progress in the achievement of the mission and mandate for which it was established. Consequently, we have tagged 2013 as our ‘Year of Evolution’. To properly contextualize our strategic plan for 2013, it is imperative that we take a brief retrospective look at the preceding year and how we fared. We worked assiduously towards overcoming all challenges that inhibited our achievements over the out-gone period while pursuing vigorously our targeted objectives going forward. Our objectives for the year were situated within 6 broad themes and we substantially achieved these goals.

On case-flow/docket management and contribution to tax Jurisprudence: The TAT was able to finalise work on a Case-flow Management Manual for the Tribunal. The Manual provides detailed guidance and benchmarks for the Tribunals and their Secretariats to manage matters before them. All Zones of the Tribunal sat periodically without any limitations. Similarly our Quarterly reporting system evolved a framework for periodically assessing the Tribunals and individual commitment of its Members while some of the Tribunals have through their decisions contributed to the development of Nigeria’s tax jurisprudence.

In the area of legal and institutional framework: having identified the provisions of Section 251 of the Constitution and its limitation to the patronage of the Tribunal by Tax- Payers, we originated a proposal/memo for the amendment of Section 251 of the Constitution of the Federal Republic of Nigeria and had forwarded it to the appropriate Quarters.

In relation to publicity and stakeholder awareness: during the year, we intensified efforts in the area of publicity and stakeholder awareness of the TAT and the opportunities it provides for the Tax Payers. We rolled out our radio and TV jingles, which have consistently featured on local TV and Radio Stations around the Country. We also enhanced our interface with stakeholders and members of the public and also created channels of communication and cooperation with the leadership of the Judiciary.

Looking at human capital development and infrastructure: tremendous progress was made in the area of capacity building. All Staff and Commissioners attended at least one capacity building programme. All immediate office accommodation challenges were resolved during the year and a new office premises were rented for the Coordinating Secretariat, Lagos, North East, and North Central Zones of the Tribunal. We are working towards the area of optimizing the use of installed verbatim recorders, enhancing our IT infrastructure for visual management of processes and elevation of TAT libraries into the digital mode.

Our targeted objectives and accompanying initiatives/activities for the year 2013 are expectedly in line with our strategic road map; the 5 Year Strategic Plan. Our objectives for the year are appropriately situated within 5 broad technical and administrative themes:

1. We shall ensure even strict adherence to, and compliance with the provisions of the TAT Case Flow Management Manual by all Tribunals so as to ensure timely disposition of matters and avoid docket explosion.

2. The efficiency of each of the Tribunals shall be periodically assessed technically. This assessment shall be carried out quarterly.

4. This year we intend to continue with the rollout of our radio and TV jingles, bill boards and enlarge our newsletter. Similarly we shall re-produce our information manuals and leaflets for distribution and also further enhance our interface with stakeholders and members of the tax-paying public.

5. We shall ensure that the training needs assessment (TNA) is completed within the first quarter of the year and a capacity development plan developed. We also intend to create other relevant units presently missing in the Coordinating Secretariat as we gradually nurture the TAT into a self-sufficient organization.

6. While the TAT has been able to overcome all its office accommodation challenges over the past two years, we intend to move a step further by partnering with the FCT and the various State Governments for buildings or parcels of land that will host Tax Appeal Tribunals in the near future. We shall also consolidate on our infrastructure gains by optimizing the use of installed verbatim recorders, enhancing our IT infrastructure for visual management of processes and elevation of TAT libraries into the digital mode.

Finally, I thank all the Chairman, Commissioners, staff and stakeholders for their unwavering support.
Tax Appeal Tribunal Temporarily Suspends Sittings

The first tenure of Tax Appeal Commissioners of the Tax Appeal Tribunal has ended. The tenure which ended in February, 2013 is in accordance with the provisions of Paragraph 4 of the Fifth Schedule to the FIRS (Establishment) Act 2007 which provides for a 3-year term of office for Tax Appeal Commissioners.

In line with the above, sittings at the various Tax Appeal Tribunals across the country have been suspended pending the appointment or re-appointment of Tax Appeal Commissioners by the Minister of Finance.

It will be recalled that the Chairmen and Commissioners whose tenure just ended, were appointed and inaugurated by the then Hon. Minister of Finance, Dr. Muktar Mansur on Tuesday 4th February, 2010. Due process in accordance with paragraph 3, fifth schedule to Federal Inland Revenue Service (Establishment) Act 2007 is currently been followed in the selection and appointment of Tax Appeal Commissioners and it is expected to be concluded soon.

Out-going Chairmen of the various Tribunals & the Coord, Sec, in a group photograph. From left-right: Yahaya M. Abubakar, Coord, Sec.; Hon. Kayode Sofola, SAN, Lagos Zone; Hon. Prof C.J. Amasike, South East Zone; Hon. Justice A.S. Abiri (Rtd) South South Zone; Hon. Bashir A. Alhasu, North West Zone; Hon. J.A. Ushie, South West Zone; Hon. Abraham N. Yisa, North Central Zone & Hon. Suleiman Adu, North East Zone.

Lagos, North Central & North East Zones of TAT Relocate

In order to strategically position the zones for better service delivery to the tax-paying public, the Tax Appeal Tribunal has relocated the offices of Lagos, North Central and North East Zonal Tribunals. The new offices are to create conducive office spaces and larger Tribunal Hearing Rooms to accommodate additional infrastructure arising from the modernization of the TAT offices and the growing public patronage of the Tribunal.

The Lagos office of the Tribunal has moved to No. 3 Tunde Gafar Close, off Adeniyi Jones Street, Ikeja, Lagos. The North Central Tribunal relocated to No. 13C, Wamba Road, GRA, Jos, Plateau State while the North East Zone is now located at No 2, Sam Njoma Street, behind Zaranda Hotel, New G.R.A. Bauchi, Bauchi State. The general public is advised to take note of these movements and the new office addresses.
# 2012 Fact Sheet

## Summary of Appeals from June 2010-Dec. 2012

<table>
<thead>
<tr>
<th>Zones</th>
<th>Caseload Inherited June 1st, 2010</th>
<th>New Appeals Filed from Inception to Dec. 31st, 2012</th>
<th>No. of Appeals Handled from Inception to Dec. 31st, 2012</th>
<th>No. of Appeals Concluded from Inception to Dec. 31st, 2012</th>
<th>Caseload as at Dec. 31st, 2012</th>
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</thead>
<tbody>
<tr>
<td>Abuja</td>
<td>23</td>
<td>3</td>
<td>26</td>
<td>19</td>
<td>7</td>
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<tr>
<td>Lagos</td>
<td>34</td>
<td>33</td>
<td>67</td>
<td>24</td>
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<tr>
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<td>15</td>
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<td>16</td>
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<td>12</td>
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<td>37</td>
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<tr>
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<td>24</td>
<td>18</td>
<td>6</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>133</strong></td>
<td><strong>95</strong></td>
<td><strong>228</strong></td>
<td><strong>130</strong></td>
<td><strong>98</strong></td>
</tr>
</tbody>
</table>


<table>
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</thead>
<tbody>
<tr>
<td>Abuja</td>
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<tr>
<td>North-Central</td>
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<tr>
<td>South-East</td>
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<td>17</td>
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<td>6</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>124</strong></td>
<td><strong>57</strong></td>
<td><strong>181</strong></td>
<td><strong>83</strong></td>
<td><strong>98</strong></td>
</tr>
</tbody>
</table>
Briefs

**INCOME TAX:**
FIRS releases Transfer Pricing regulations

The Federal Inland Revenue Service (FIRS) has recently released the Nigerian Income Tax (Transfer Pricing) Regulations No 1, 2012. The Transfer Pricing Regulation as it relates to Income Tax, provides a legal framework for combating tax evasion in Nigeria and also seeks to reduce the risk of economic double taxation.

The Regulation is arranged into six (6) various parts with part 1 defining its purpose, objective and scope of application. Part 2 deals with compliance with the arm’s length principles, transfer pricing methods, pricing agreements, documentation and disclosure, etc. Part 3 identifies the comparability factors as well as connected taxable persons. Part 4 highlighted the application of United Nations(UN) and Organization for Economic Co-operation and Development (OECD) documents relating to income tax and also the supremacy of relevant tax laws provisions.

While parts 5 and 6, stipulate the offences, penalties, mechanism for dispute resolution, limitation on the usage of information, official language of documents, its interpretation as well as citation.

The Regulations have been published in the Federal Republic of Nigeria official gazette and dated, 2nd August, 2012.

**FGN gives Tax Incentives to Corporate Bodies**

The Federal Government of Nigeria has announced tax incentives to corporate bodies in the country. According to the Coordinating Minister for the Economy and Minister of Finance; Dr. Ngozi Okonjo-Iweala, corporate bodies which donated to the 2012 Flood and Rehabilitation Fund set up by President Goodluck Jonathan are to enjoy corporate tax incentives this year.

She also noted that the Federal Government is currently building a legal framework that will enhance the philanthropic sector in Nigeria and it is expected to be made available in a few months.

**COURT UPHOLDS POWER OF CITN TO REGULATE TAX ADMINISTRATION AND PRACTICE IN NIGERIA**

By Chukwuemeka Eze, Chairman Publicity & Publications Committee, CITN

The import of this decision is monumental in the annals of the taxation profession in Nigeria. The obvious implication of this judgment is that only CITN can regulate and control tax administration and practice in Nigeria.

**TIT BITS:**

**The Blind Girl**

There was a blind girl who hated herself just because she was blind. She hated everyone, except her loving boyfriend. He was always there for her. She said that if she could only see the world, she would marry her boyfriend.

One day, someone donated a pair of eyes to her and then she could see everything, including her boyfriend. Her boyfriend asked her, “now that you can see the world, will you marry me?”

The girl was shocked when she saw that her boyfriend was blind too, and refused to marry him. Her boyfriend walked away in tears, and later wrote a letter to her saying:

“Just take care of my eyes dear.”

This is how human brain changes when the status changed. Only few remember what life was before, and who’s always been there even in the most painful situations.
Briefs

CITN Pledges to collaborate with the TAT

The Chartered Institute of Taxation of Nigeria (CITN) has pledged to collaborate with the Tax Appeal Tribunal in the discharge of its core function and to uplift tax practice in Nigeria. These assurances were made in Abuja when the members of the publicity & publications committee of the CITN led by the Chairman, Barr Chukwuemeka Eze visited the Coordinating Secretary of TAT in Abuja on 20th March, 2013.

Barr Eze said that with the recent Court of Appeal judgement which upheld the statutory mandate given to CITN to regulate tax practice and administration in Nigeria, there is the need to partner with other relevant agencies such as TAT to effectively carry out this regulatory task. He promised that CITN would forthwith include the TAT in all its programmes and activities and called on the management of the TAT to reciprocate the gesture in order to strengthen the tax system in Nigeria.

In his response, the Coordinating Secretary said that the CITN is key stakeholder and partner to the TAT and promised that the TAT would closely work with the CITN.

TIN Generation: JTB partners FIRS

The Joint Tax Board (JTB) is collaborating with Federal Inland Revenue Service (FIRS) with the view to seeking better ways of dealing with the challenges associated with generation and issuance of Tax Identification Number (TIN).

The collaboration is in the form of a joint training session where by tax officers across the country will be adequately trained on the new registration platform. With this new platform, TINs will be generated and linked to a tax payer biometrics upon registration such that issues of multiple registrations can be checked and mitigated.

Tax payers at the federal and state levels will henceforth have a single identification number as against what was obtainable in the past.

Report has it that the pilot registration process is expected to commence with the Ministry of Police Affairs, Abuja after which other segment of the country with tax payers will be covered. Tax payers who already have TINs are also to capture their biometrics in order to have an up-to-date record during the registration process.
Reports from the **Zones**

**Lagos Zone**
The Lagos Zone relocated from its office at Awolowo Road, Ikoyi to a new office at No 3 Tunde Gafar Close, off Adeniyi Jones, Ikeja. The Tribunal had 2 sittings of 10 days in the 4th quarter of 2013 and total of 43 Appeals are pending at the Lagos Zone of the TAT while 3 new Appeals were filed in 4th quarter. The Zonal recorded a landmark judgement in the Appeal filed by Addax Petroleum Services Ltd against the assessment issued by the FIRS where the Tribunal ordered that FIRS should issue a fresh assessment on the Appellant.

Analysis of pending matters according to type of tax in the Lagos shows the following: PPT 13, CIT 15, VAT 10, PITA 4, and EDT 1. The zone intensified effort in publicity through Google + adverts in the social media.

**North Central Zone, Jos**
In the 4th quarter 2012, the NCZ handled 8 Appeals and had 2 sittings. The Tribunal did not sit in December due to the industrial action by workers in Plateau State. One Appeal was concluded while one new Appeal was filed. Total Appeals pending at the zone is 8. In view of the security challenges in the area and the need to have a more spacious office, the zone commenced the process for the relocation of the NCZ to a new office complex in Jos.

**South East Zone**
There were 9 Appeal pending at the SEZ at the beginning of the 4th quarter 2012. 5 new Appeals were filed were filed while I Appeal was determined. Thus at the end of the quarter, the caseload was 13. The Tribunal held 2 sessions. Students from the Law Faculty of the University of Nigeria Nsukka were on a study visit at the Tribunal. Efforts were also made to intensify publicity and stakeholders’ engagement at the zone.

**South South Zone, Benin**
The zone commenced the 4th quarter with 10 Appeals. Two new Appeals were filed and one Appeal was disposed off while the Tribunal held 3 sessions during which it sat for 8 days. Pending Appeals at the Tribunal is eleven (11). Classification of the Appeals shows that there are 2 CIT, 6 VAT, and 3 PIT.

**North West Zone, Kaduna**
The zone commenced the 4th quarter 2012 with nine (9) Appeals. Five (5) cases were concluded within the quarter thereby reducing the caseload to four (4) while the Tribunal had two (2) sessions of 5 days. Series of publicity programmes were also carried out during the 4th quarter 2012.

**South West Zone**
The zone had three (3) sitting sessions of nine (9) days in the last quarter of 2012 with nine (9) Appeals at various stages of hearing pending. The zone has intensified effort to create awareness on the existence of the Tribunal at the zone and engagement of key stakeholders.

**North East Zone, Bauchi**
The Tribunal had 3 sittings in the last quarter of 2012 and delivered one judgement. Three new Appeals were filed in the last quarter of 2012. The zone intensified effort in its stakeholder engagement and publicity. A total of 6 Appeals (2 on CIT & 4 on VAT) are pending at the Tribunal. In order to position itself for better service delivery, the Zone moved from its former location to a new office at No 3 Sam Njuoma Street, New GRA, Bauchi.

**Abuja Zone**
The zone had three sitting sessions of 9 days in the 4th quarter of 2012. One (1) new Appeal was filed while (2) Appeals were concluded. Two Appeals were transferred to the Lagos Zone while a total of seven (7) Appeals are pending in the zone. The zone is equally engaging key stakeholders in the zone in addition to ongoing electronic media commercials.

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Staff Movements

To strengthen the operations of the Tribunal across the zones, the following staff movements were carried out in January 2013

<table>
<thead>
<tr>
<th>S/N</th>
<th>STAFF NAME/ NO</th>
<th>RANK/POSITION</th>
<th>FORMER LOCATION</th>
<th>NEW POSTING</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nwokolobia Joseph N. 80000026</td>
<td>D/Mgr(Asst. Secretary)</td>
<td>South South Zone (Benin)</td>
<td>South West Zone (Ibadan)</td>
</tr>
<tr>
<td>2</td>
<td>Hashim Abdullahi 80000045</td>
<td>D/Mgr(Asst. Secretary)</td>
<td>South West Zone (Ibadan)</td>
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<tr>
<td>3</td>
<td>Akubuo Ifeanyi A. 80000013</td>
<td>D/Mgr(Asst. Secretary)</td>
<td>North West Zone (Kaduna)</td>
<td>South South Zone (Benin)</td>
</tr>
<tr>
<td>4</td>
<td>Fatima Abdulkadir Modibo 80000037</td>
<td>Officer 11</td>
<td>Lagos Zone</td>
<td>Facility Unit, Coordinating Secretariat</td>
</tr>
</tbody>
</table>
Tribunal Offices and Areas of Jurisdiction

A tribunal is located in each of the six geo-political zones, Abuja and Lagos with areas of jurisdiction as stated below.

**Tax Appeal Tribunal, Lagos** covers Lagos State only.
No 3, Tunde Gafar Close, off Adeniyi Jones, Ikeja Lagos. Lagos State.
tel: +234 709 812 1663, +234 709 812 1669
email: tat.lagzone@gmail.com

**Tax Appeal Tribunal, Abuja** covers the Federal Capital Territory only.
19, Arbaka Street Off Cairo Street, Wuse 2,
P.M.B.120, Garki, G.P.O. Abuja, FCT.
tel: +234 9 783 0508
email: tat.abuja@gmail.com

**Tax Appeal Tribunal, South West Zone Ibadan** covers
Ekiti, Ogun, Ondo, Osun and Oyo States
No. 5, Ibrahim Taiwo Avenue,
Off UI-Secretariat Road,
New Bodija Estate Ibadan, Oyo State.
tel: +234 2 873 6475
email: tat.swz@gmail.com

**Tax Appeal Tribunal, South South Zone** covers Akwa
Ibom, Bayelsa, Cross River, Delta, Rivers and Edo States.
No 59, Airport Road, Benin City, Edo State.
tel: +234 52 291 565
email: tat.sszzone@gmail.com

**Tax Appeal Tribunal, South East Zone** covers Abia,
Anambra, Ebonyi, Enugu and Imo States.
No. 1 Temple Avenue, GRA Enugu,
Enugu State.
tel: +234 42 290 801
email: tat.sez@gmail.com

**Tax Appeal Tribunal, North Central Zone** covers Benue,
No 13C, Wamba Road, GRA, Jos Plateau State.
tel: +234 709 358 1375
email: tat.ncz@gmail.com

**Tax Appeal Tribunal, North-West Zone** covers Kaduna,
Kano, Katsina, Kebbi, Jigawa, Sokoto and Zamfara States.
House 4, Ahmed Rufa’i Close,
Off Aminu Buhari Drive GRA, Malali,
Kaduna, Kaduna State
tel: +234 62 834 172
email: tat.nwz@gmail.com

**Tax Appeal Tribunal, North-East Zone** covers Adamawa,
Borno, Bauchi, Gombe, Yobe and Taraba States.
No 2 Sam Njomo Street, behind Zarama Hotel New GRA,
Bauchi, Bauchi State.
tel: +234 709 882 2979
email: tat.nez@gmail.com

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**Who We Are**

Tax Appeal Tribunal (TAT) is a tax dispute resolution centre established by the Federal Government of Nigeria in 2010 as part of her reform of the Nigerian tax system. TAT is established in accordance with Section 59(1) of the Federal Inland Revenue Service (FIRS) Establishment Act 2007 to adjudicate on all disputes arising from operations of the under listed tax laws as stipulated in the 1st Schedule to the Act.

- Companies Income Tax Act (CITA)
- Petroleum Profit Tax Act (PPTA)
- Personal Income Tax Act (PITA)
- Capital Gains Tax Act (CGTA)
- Stamp Duties Act (SDA)
- Value Added Tax Act (VATA)
- Taxes and Levies (Approved list for collection) Act
- Other laws, regulations, proclamations, government notices or rules related to these Acts which are expressly spelt out in the Fifth Schedule to the FIRS Establishment Act.

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**Our Core Objectives at TAT**

Specifically, the broad objectives for the establishment of TAT are:

- To adjudicate on all tax disputes arising from operations of the various Tax Laws as spelt out in the First Schedule to the FIRS (Establishment) Act 2007.
- To be an important component of the tax system which offers the Appellant a step by step objection and appeal process and opportunity to explore other alternative dispute resolution mechanisms before gaining access to the court system.
- To reduce the incidence of tax evasion and ensure fairness and transparency of the tax system.
- To minimize the delays and bottlenecks in adjudication of tax matters as presently experienced.
- To improve the tax payers’ confidence in our tax system.
- To provide opportunity for expertise in tax dispute resolution and an avenue for effective involvement of parties.
- To focus on facts rather than legal technicalities and promote early and speedy determination of matters without compromising the principles of fairness and equity.