

Tax update

Newsletter

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Appointment of Tax Tribunal members

New members have been appointed to the Tax Tribunal which was idle during 2013 further to the lapse of the tenure of the previous members. According to the Council Of Ministers' decision, the appointment is for four years commencing 31 December 2013. The newly appointed members are five, including the Chairman.

According to the legislation, in cases of disagreement with decisions of the Commissioner there are procedures based on which a taxpayer has the right to appeal either:

- a) to the Tax Tribunal/ or
- b) to the Supreme Court (First Instance and Appeal Court)

In case the appeal is at Tax Tribunal level, the taxpayer maintains the right, if there is a disagreement with the decision of the Tax Tribunal, to follow up with an appeal against such decision to the Supreme Court.

Alternatively, the taxpayer can appeal to the Supreme Court directly.

With the new Tax Tribunal members now appointed, it is expected that taxpayers can once again exercise effectively the above rights as set out in the legislation.

It is suggested that any taxpayers who disagree with any decisions of the Commissioner explore their options accordingly.

Developments are also expected on any cases that had remained pending under the old Tax Tribunal.

For more detailed information please do not hesitate to contact:

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