

FAQ

1. What is the Office of the Special Commissioners of Income Tax?

- i. The Office of the Special Commissioners of Income Tax hears appeals from tax payers who are dissatisfied with the assessment of income tax made by the Director General of Inland Revenue (DGIR).
- ii. A tax payer who is dissatisfied with the income tax assessment by the DGIR can lodge an appeal in Form Q which can be obtained from any office of the Inland Revenue Board (IRB).
- iii. If the DGIR agrees with the dispute the case is settled. If not, the case is forwarded to the Office of the Special Commissioners of Income Tax for hearing.

2. Is the Office of the Special Commissioners of Income Tax under the Inland Revenue Board?

The Office of the Special Commissioners of Income Tax is not under the IRB. Since the Special Commissioners of Income Tax hear appeals against the decision of the DGIR it has to be independent and thus, it is placed under the Federal Treasury.

3. Who can represent the tax payer for the appeal?

An advocate, a tax agent or both or the tax payer himself can appear in the proceedings.

4. Who hears the appeals?

The cases are heard by a panel of three persons. The Chairman must be an officer of the Judicial and Legal Service or a holder of an office to which the Judges Remuneration Act 1971 applies or an advocate. The other two members are persons appointed on contract from various fields like taxation, accounts, law and others.

5. How are the appeal proceedings conducted?

The appeals are heard "in camera" and only those involved can be present. The general public is not permitted to attend and witness these proceedings. The proceedings do not follow the rigid procedures as in Court, there is flexibility.

6. Where are these appeal proceedings held?

Usually, these proceedings are held in the town where the Inland Revenue Board

office handling the tax payer's file is located. To issue a Grounds of Decision to the High Court within SIXTY (60) days from the date of notice of appeal received;

7. Is the decision of the Special Commissioners of Income Tax final?

The decision of the Special Commissioners of Income Tax is not final. Any party not satisfied with the decision of the Special Commissioners of Income Tax which is issued as a Deciding Order can appeal to the High Court. Further appeal may be made from the decision of the High Court to the Court of Appeal. To decide within THIRTY (30) days of Application for Extension of Time to File Appeal (Form N) from the date SCIT received the file.