



**DTBB/001/2015**

***Domestic Taxes Business  
Brief 1 (2015): What Is The  
Role of The Board of  
Appellate Commissioners***

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## **Purpose**

The purpose of this brief is to provide taxpayers with information on the Board of Appellate Commissioners which is a forum other than the courts in which assessments and other decisions of the Commissioner-General can be appealed.

## **Who should read this?**

This Business Brief is intended for Taxpayers whose objections have been rejected by the Commissioner of Domestic Tax namely:

- Individual Business Persons (Sole Proprietorship);
- Partnerships (Body of Persons) or Trusts;
- Companies (a body corporate or unincorporate);
- Tax Consultants, Auditors and Tax Advisers; and
- Nominated Officers and Business Representatives.

## **Background**

The Board is an independent administrative body established specifically for the purpose of hearing appeals on objection decisions for Income Tax and Goods & Services Tax.

Over the years, taxpayers did not make use of the services provided by the Board of Appellate Commissioners as it was non-functional. However, in 2015, the President appointed members of the Board of Appellate Commissioner and they started operations.

It is expected that with this brief and other information provided to taxpayers through the Board of Appellate Commissioners, taxpayers will be aware of what they can do in an appeal situation.

## **Current Position**

The Board's streamlined processes makes appeals faster and less expensive than those to the courts. Also, because of the specialized nature of the Board, taxpayers and the Commissioner-General have access to a panel of persons with expertise in taxation law matters.

The Powers, Procedures and Rules of the Board of Appellate Commissioners are set out under Sections 138-142 of the Income Tax Act 2000 as amended and Section 94 of the GST Act 2009 as amended.

### ***When to Appeal***

A taxpayer appealing to the Board must file a notice of appeal with the Board within 30 days after being served with notice of the objection decision and a copy of the notice must be served on the Board and on the Commissioner-General.

There is no provision for extension of time for filing a notice of appeal to the Board, and therefore, the time limit must be strictly observed by taxpayers if they wish to preserve their rights of appeal.

A taxpayer's appeal to the Board is limited to the grounds of objection set out in the taxpayer's notice of objection or application for amendment. The Board, however, is given discretion to grant the taxpayer leave to add new grounds.

### ***Procedure of Board***

The times and places of the hearings of the Board shall be specified by the Chairman so as to secure a reasonable opportunity for taxpayers to appear before the Board with as little inconvenience and expense as is practicable.

The proceedings of the Board shall be conducted in accordance with the Eighth Schedule of the Income Tax Act 2000 as amended and such further rules of practice and procedure as the Chairman may specify.

The Board in carrying out its functions shall have the powers of the High Court in respect of summoning witnesses, compelling the production of documents, the examination of witnesses abroad and for contempt.

### ***Powers of the Board***

The Board has broad powers as to the form its order may take. It may either affirm or amend the assessment under appeal. Consequently, where the Board wholly or partly agrees with the taxpayer's objection, it has the power to amend the assessment itself and it does not have to refer the assessment back to the Commissioner-General. Alternatively, the Board may remit the assessment back to the Commissioner-General for reconsideration in accordance with its directions and recommendations.

### **Where can I get further information?**

For further information please contact the Domestic Taxes Helpline on Telephone Numbers: [078/025/030/044 - 970844](tel:078025030044).

The Domestic Taxes Helpline is available Monday to Friday, 8am to 5pm.

We can also be contacted through [dtd@nra.gov.sl](mailto:dtd@nra.gov.sl).

Information on Domestic Taxes and other taxes can be found on the NRA website [www.nra.gov.sl](http://www.nra.gov.sl).

The contact information of the Board of Appellate Commissioners is as follows:

*55 Campbell Street, Freetown*

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