



INTERNAL APPEALS PROCESS

The new process introduces consistency in handling of appeals which includes maintaining of credible record trail. This process entails the steps or stages that a Client would follow whenever they may have issues in a manner in which their tax affairs have been handled by the Authority and its staff.

THE PROCESS IS AS FOLLOWS;

1. A Client receives any kind of service that is offered by the Authority;
2. Makes a determination of dissatisfaction,
3. Approaches the office which was serving him to lodge or register his \or her complaint,
4. If an oral complaint cannot be resolved between the service office and the Client, the officer shall advise the Client to reduce the complaint to writing within two (2) working days; this is the start of the appeal process,
5. If a written complaint cannot be resolved between the service office and the Client. The officer shall forward the written complaint to his/her immediate supervisor within three (3) working days.
6. The written complaint shall be accompanied by a summary of facts of the case, options explored to settle it and the point of dispute,
7. The immediate supervisor shall provide a response to the Client within five (5) working days with reasons for the decision and make a copy to the serving officer,
8. If the Client is not satisfied with the response of the supervisor they shall return the supervisor's decision to the supervisor with a request to escalate it higher,
9. The supervisor shall notify the Client of his, supervisor's, next in hierarchy,
10. The Client shall be advised of whom is next in charge in the hierarchy,
11. The process shall be followed similarly to above, that is with feedback being provided to the client and copied to the last deciding officer, until to the office of the Commissioner General.
12. The Commissioner General is the last internal arbiter and if the Client remains unconvinced, they can approach external bodies such as the Revenue Appeal Tribunal or domestic Courts.