



**Appeals Branch Advisory Committee of
The Canadian Bar Association
and
Chartered Professional Accountants of Canada**

Chartered Professional Accountants of Canada, 277 Wellington St. W., Toronto Ontario, M5V3H2
The Canadian Bar Association, 500-865 Carling Avenue Ottawa, Ontario K1S 5S8

Proposed Mandate, Members and Terms of Reference

The mandate of the Appeals Branch is to provide a fair and impartial process for resolving income tax, GST/HST and CPP/EI disputes and requests for relief arising from assessments made under the legislation administered and programs serviced by the CRA.

Appeals Branch Assistant Commissioner Anne-Marie Levesque has indicated that she would welcome a permanent Appeals Branch Advisory Committee comprised of tax practitioners from both the legal and accounting communities. The committee's purpose would be to foster a mutually beneficial collaboration between tax practitioners and Appeals officials in the interests of contributing to the betterment of the programs administered by the Branch.

Participants

- Accounting and legal communities would be represented by two practitioners from each group.
- The VP Tax at CPA Canada would also be a member of the committee and co-chair, representing CPA Canada.
- Joel Nitikman would also be a member of the committee and co-chair, representing the CBA.
- Administrative support for practitioner members would be provided by CPA Canada.
- Participants from the Appeals Branch would be named by the Assistant Commissioner who would also be co-chair.

Terms of Reference

Authority

The co-chairs speak for the committee. The committee is intended to be a vehicle for the exchange of information and advice. It has no decision-making authority.

Mandate-Scope

The committee's mandate includes the three business lines of the Appeals Branch:

- The complaints service program, a program designed to address agency mistakes, undue delays and other service related issues.

- The taxpayer relief program, which provides relief where strict application of the law would be unreasonable or unfair-for interest and penalties, invalid elections and adjustments beyond the normal 3 year period.
- The dispute settlement program, dealing with taxpayer appeals for assessments/reassessments.

Mandate-National

The focus of the committee would be national in scope. Issues considered would not include individual appeals cases except to the extent that they are illustrative of a broadly national issue. The subject matter with such a national scope could include:

- Measures that could strengthen the technical capacity of Appeals Officers.
- Measures that have the potential to improve the timeliness of Appeals decisions.
- Measures that could improve the quality of communications between the Appeals Branch and taxpayers and their representatives.
- Measures that could improve taxpayers' and their representatives' perception of fairness, independence and integrity.
- Measures that reduce the administrative "red tape" burden for taxpayers and their representatives.

Confidentiality

Matters discussed in committee (but not the final conclusions or decisions of the committee) are confidential unless otherwise agreed by both member practitioners and representatives of the Appeals Branch.

Meetings

There will be a formal "in person" annual meeting. Member practitioners will attend by conference call as required through CPA Canada. On-going informal liaison meetings and conference calls between CPA Canada and the Appeals Branch will be arranged on an "as needed" basis to further the business of the committee.

Appeals Branch Advisory Member Acknowledgement:

The undersigned acknowledges that they have read and agree with the terms of reference.

Appeals Branch Advisory Committee Member