

# NEW INTERNAL CARF REGULATIONS

DECEMBER 2023

## OVERVIEW

- ✓ On December 22, 2023, the **Ministry of Finance published Ordinance No. 1,634**, which approved the **new Internal Proceeding Regulations of the Administrative Council of Tax Appeals ("RICARF")**, introducing **innovations** to the administrative court.
- ✓ The new RICARF will come **into force on January 05, 2024**.
- ✓ The appeals allocated to each judge before the effectiveness of the new regulations will not be returned or reallocated and must be judged in each respective panel.



## MAIN AMENDMENTS

RICARF 2015	NEW RICARF
Maximum terms of <b>six</b> years, while judges that serve as chamber or panel President or Vice-President can remain in office for up to <b>eight</b> years.	Maximum terms of <b>8</b> years, while judges that serve as chamber or panel President or Vice-President can remain in office for up to <b>12</b> years.
Extraordinary panels would preferentially decide on proceedings that involved a maximum of <b>60 minimum wages</b> .	Extraordinary panels will preferentially decide on proceedings that involve a maximum of <b>2,000 minimum wages</b> .
<b>Exclusively synchronous (in person or online) sessions</b> (except extraordinary panels).	<b>Synchronous</b> (in-person, online or hybrid) <b>or asynchronous sessions</b> ( <b>Virtual Plenary</b> , with reports and votes submitted through an electronic system that has been approved and regulated by the President of the CARF).
Approval of <b>precedents</b> concentrated in the <b>Full Court</b> of the Higher Chamber of Tax Appeals, with <b>annual convocation</b> .	Precedents can be approved by the <b>Full Court</b> or by the <b>panels of the Higher Chamber of Tax Appeals</b> (direct approval in the session trial, with a simplified and fast procedure).

## QUESTIONS? CONTACT US!



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