



CENTER FOR TAXPAYER RIGHTS

International Conference on Taxpayer Rights Access to Justice: Judicial Review & Alternative Dispute Resolution

MAY 24, 2023

JUDGES ROUNDTABLE:

SELF-REPRESENTED TAXPAYERS – THE JUDICIAL RESPONSE

Judges Roundtable: Self-Represented Taxpayers – The Judicial Response

Panelists:

- Akinmade Ajibola, Chairman, Tax Appeal Tribunal, South West, Nigeria
- Raúl C. Cancio Fernández, Legal Advisor to the Supreme Court, Spain
- Diana Leyden, Special Trial Judge, US Tax Court, United States

Moderator:

- Peter J. Panuthos, Special Trial Judge, US Tax Court, United States

What are the particular court systems in place in Nigeria, Spain, and United States?

How do the different systems deal with
low income and self-represented
taxpayers?

What resources are available and to what extent is free legal assistance available to taxpayers at the various Court levels?

What is the role of the Judge when it is clear that the Judicial scales are unbalanced - lay taxpayers going up against lawyers representing the tax authorities?

- Should the Judge raise issues not raised by the parties?

- What steps, if any, can the Judge take to better balance the process?
- Is there a better way?

Does the fact that some countries require representation by counsel at upper-level Court proceedings benefit the taxpayer?

Does the adversarial system work best for taxpayers or is there a better way to provide access to justice?

Further Resources

- US Tax Court
 - [Tax Court Rules](#)
 - [Guide for Self-Represented Taxpayers](#)
 - [Low-Income Taxpayer Clinic Information](#)

Questions?
