

ANNEX-02

TAX APPEAL TRIBUNAL

Case Management System

Full System Documentation & Implementation Timeline

Version 1.20

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Compiled from: TAT Case Management System Req.docx, Registration.docx, Registration Process Chart.docx, Assessment Process Chart.docx, Legal Process Chart.docx, Legal and Assessment Process Chart.docx, Master Process Chart.docx, Workflow - Assessment.docx, Workflow - Legal.docx, Case Handling.docx, Search Warrant work flow.docx, Audit extension work flow.docx, Cms Procurement Time line.xlsx

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1. Introduction

1.1 Purpose

This document consolidates the requirements and business workflows for the Tax Appeal Tribunal (TAT) Case Management System (CMS) into a single reference. It is compiled from five source documents supplied by TAT: the system requirements specification, the Registration workflow, the Assessment (Case Analyst) workflow, the Legal (Case Review Team / CRT) workflow, and the CMS procurement timeline. It also sets out a proposed implementation timeline covering the period from 20 September 2026 to 31 December 2026, starting with the 23-day procurement process.

1.2 Scope

The CMS will support the end-to-end lifecycle of a tax appeal case handled by TAT: case intake and registration, assignment to a bench, statement exchange between the Appellant and the Maldives Inland Revenue Authority (MIRA), case analysis, hearings, opinion drafting and review, decision finalisation, reporting, and case closure. It also covers system administration (users, access levels, reference data), dashboards, reports and charts, notifications, and audit logging. It also covers the handling of search warrant requests, warrant extensions and enforcement reports, and audit extension requests, submitted by MIRA (Sections 3.11–3.12 and 5.5–5.6).

1.3 Source Documents

#	Document	Content Summary
1	TAT Case Management System Req.docx	Full functional requirements: dashboard, admin, case registration, case timeline, phases, meetings/hearings, reports, notifications, logs.
2	Registration.docx	Registration workflow: case entry, receipt stamp, legal time-limit and 25% payment checks, document check, Assessment validation of the calculation part (5-day SLA), acceptance, registration fee (Banderi Pay two-step payment process), handover to Legal Section; planned SMS and OCR integrations.
3	Workflow - Assessment.docx	Case Analyst workflow: pre-analysis, assignment, pre-hearing, research, draft opinion review, re-assessment.
4	Workflow - Legal.docx	CRT (Legal) workflow: assignment, statement exchange, injunctions, procedural issues, hearings, opinion process, decision, reporting, case closing.
5	Cms Procurement Time line.xlsx	23-day procurement schedule: budget relocation, bid document prep, tender bid process, evaluation/bid committee, Sakuvaa public notice, agreement signing.
6	Registration Process Chart.docx	Visual process-chart version of the Registration workflow (intake through handoff to Legal); source for the rejection-review routing detail (Section 3.3) — a rejected case rejoins the main path if Accepted on review, or is closed if Rejected again — and for the correction-loop detail that Send back for correction reopens the case for resubmission.
7	Assessment Process Chart.docx	Visual process-chart version of the Assessment (Case Analyst) workflow (Section 5.2); confirms Pre-Analysis runs independently

1.4 Glossary of Abbreviations

The following abbreviations are used throughout the source documents. Items marked 'to confirm' are not explicitly defined in the source material and should be verified with TAT before publication.

Abbreviation	Likely Meaning	Status
TAT	Tax Appeal Tribunal	Confirmed (document owner)
MIRA	Maldives Inland Revenue Authority	Confirmed (referenced throughout)
TIN	Taxpayer Identification Number	Confirmed
BPT	Business Profit Tax	To confirm
GST	Goods and Services Tax	Confirmed
WHT	Withholding Tax	Confirmed
GT	Green Tax	To confirm
RT	Remittance Tax	To confirm
CRT	Case Review Team (Legal bench support team)	To confirm
SLO	Senior Legal Officer	To confirm
TO	Tribunal Officer	To confirm
LSH	Legal Section Head	To confirm

3.3 Case Registration

Case entry captures the following information:

Appellant

- Registry No / ID Card No
- TIN No
- Permanent Address
- Address to send summons
- Phone Number
- Email address

Person on Behalf of Appellant

- Name
- ID card No
- Relationship
- Permanent Address
- Address to send summons
- Phone Number
- Email Address

Lawyer

- Name
- ID Card Number
- Lawyer permit No
- Permanent address
- Address to send summons
- Phone Number
- Email Address

Case Details

- Type of the Case – selected from list (Administrators can add new types)
- Objection Amount
- Reason for Objection
- Type of tax – selected from list (Administrators can add new types)
- Less than 25% of Appeal Amount paid? (Yes – attach MIRA's confirmation of tax payment before appeal / No)
- MIRA's Decision for Appeal – Decision No, Date, attached decision document
- Appellant's Appeal – supporting documents attached separately, Date Appealed

Registration Review Checks

Per the Registration workflow, before a case is registered the following checks and steps are carried out:

- Case entered when the appeal is filed – an automatic number is generated and the registered number is sent to the Appellant by email.
- Case receipt stamp given by the Tribunal once the case is entered.
- Legal time-limit check – confirm the appeal was filed within 60 days of MIRA disposing the case after the application was submitted; verified against the MIRA decision document. Registration may still proceed at the reviewer’s discretion notwithstanding this check (see Section 6.5).
- 25% payment check – where a 25% default applies, confirm the 25% deduction/payment requirement set out in the Act has been met. Registration may still proceed at the reviewer’s discretion notwithstanding this check (see Section 6.5).
- Failing any of the five Registration Review checks above — legal time-limit, 25% payment, document completeness, Assessment validation, or Tribunal acceptance — sends the case back for correction, rather than proceeding to registration; for the legal time-limit and 25% payment checks specifically, this only happens if the reviewer does not exercise the discretion noted above.
- Document check – confirm all documents required for the appeal form are present; if anything is missing, the case is sent back for correction (applicant notified; case reopened for resubmission) until resolved.
- Assessment validation – once all documents are received, the case is sent to Assessment to validate the calculation part; Assessment must complete this within 5 days and return the case to Registration; if the calculation part does not validate, the case is sent back for correction.
- Acceptance check – determine whether the case can be accepted by the Tribunal; if Accepted, the case proceeds to the Payment Process (registration fee, below); if not accepted, the case is sent back for correction.
- Registration fee – if accepted, the petitioner is asked to pay the registration fee via Banderi Pay before the case is filed with the Tribunal: a Banderi Pay button appears once the case is Accepted (available for 5 days) to process the fee and submit the payment request; once submitted, Tribunal Finance provides the payment total and a new “Make the Payment” button/link appears, also valid for 5 days.

Registration Decision

- Send for Registration → Case Register
- Reject (reason selected from list; Administrators can add reasons)
- Rejection Reviewed – Reviewed Date, Decision (Accept / Reject). If Accepted, the case rejoins the main path at the registration fee (Banderi Pay) step, proceeding to Registered once the fee is paid and the case is filed; if Rejected again, the case is closed (file closed).
- Registered – registration date and Case Number generated automatically, after the registration fee is paid and the case is filed. Case Number format: TAT-CA-(case type)/(registered year)/(auto-generated number)
- Case file handed over to the Legal Section once registered.

Case Assignment

- Bench Chair – selected from Members list
- Bench Member – selected from Members list (two members)
- Assigned Date

Case Allocation Rules

Source: Case Handling.docx. Cases are allocated across the pool of Members (currently five, M1–M5) under the following rules:

- Pool and bench – there are five Members; a bench has three Members in total (Bench Chair and two Bench Members, as above). Each case is allocated to one Member, who counts it toward their Case Qty.
- Equal-quantity rule – all Members should carry an equal number of cases, so a new case is assigned to the Member with the lowest current Case Qty.
- Tie-break – where two or more Members share the lowest Case Qty, the lowest Member number is assigned first.
- Related-case exception – a case is assigned directly to a Member who has already processed a related case with the same Place and the same Case Type, bypassing the equal-quantity rule. The case still counts toward that Member's Case Qty.

Worked Example

Starting from the Case Qty shown below, three new cases arrive. Case 1 and Case 2 are not related to any existing case (normal cases); Case 3 is related to a case already handled by M5.

Member	Case Qty (before)	Case 1	Case 2	Case 3	Total (after)
M1	20	–	–	–	20
M2	18	Case 1	Case 2	–	20
M3	20	–	–	–	20
M4	19	–	–	–	19
M5	19	–	–	Case 3	20

- Case 1 is a normal case, so the equal-quantity rule applies. M2 has the lowest quantity (18), so Case 1 is assigned to M2.
- Case 2 is also normal. After Case 1, M2, M4 and M5 are tied at 19 cases each; the tie-break (lowest Member number first) assigns Case 2 to M2.
- Case 3 is related to a case already handled by M5 (same Place and Case Type), so it is assigned directly to M5 under the related-case exception, bypassing the equal-quantity rule.

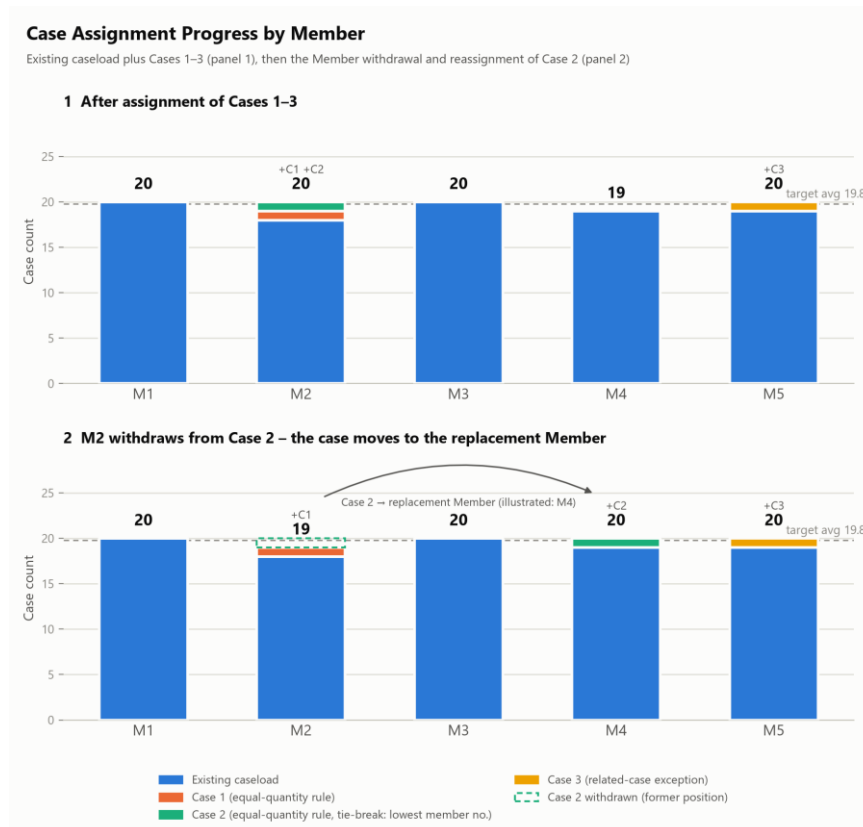


Figure 1: Case Assignment Progress by Member – existing caseload plus Cases 1–3, then the withdrawal of Case 2 by M2 and its reassignment to the replacement Member

Member Withdrawal and Reassignment

- After a case has been assigned, the assigned Member may withdraw from it for personal reasons (termed “Descent” in the source document). The withdrawal can be made within 20 days of assignment.
- The case is removed from that Member’s Case Qty and reassigned to the Member with the lowest Case Qty.
- Replacement by the bench – where a Member is replaced by the bench, the case is assigned from that Member to the replacement Member who takes over (the “Descent” Member in the source document).

Illustration (derived from the rules above; the source document does not state the outcome): if M2 withdraws from Case 2 in the worked example, M2 falls to 19 cases and the Members stand at 20, 19, 20, 19 and 20. Excluding M2, the lowest Case Qty is M4 (19), so Case 2 is reassigned to M4. This illustration applies only the lowest-Case-Qty reassignment; it does not show a bench replacement.

Member	Case Qty after M2 withdraws	Case Qty after Case 2 is reassigned
M1	20	20
M2	19	19
M3	20	20
M4	19	20
M5	20	20

3.4 Case Timeline (Status Tracking)

Each case tracks a sequence of stages, each with a Send Date (where applicable), Due Date, and a Date Done that is set automatically when the stage status changes:

Stage	Dates Tracked
MIRA’s Response	Send Date, Due Date, Date Done
Appellant’s Statement	Send Date, Due Date, Date Done
MIRA’s Statement	Send Date, Due Date, Date Done
Pre-hearing Meeting	Due Date, Date Done
Hearings	Due Date, Date Done
Decision Drafting	Due Date, Date Done
Review by Legal	Due Date, Date Done
Pre-decision Meeting	Due Date, Date Done
Review by Panel Members	Due Date, Date Done
Decision Finalizing	Due Date, Date Done
Decision Hearing	Due Date, Date Done

3.5 Case Phases

A case moves through phases (selected from a configurable list):

- Case Meetings
- Hearings
- Decision Drafting
- Legal Review
- Member's Review
- Decision Finalizing

3.5.1 Case Review Meetings

- Select Meeting type (Pre-hearing Meeting / Pre-decision Meeting / Case Discussion Meeting)
- Meeting Date, Time, Meeting room
- Send Invitation – select users from users list
- Complete meeting – Date

3.5.2 Hearings

- System supports creating multiple hearings per case
- Select hearing type (Procedural Hearing / Substantive Hearing / Decision Hearing)
- Date, Time
- Send Invitation – select from users list
- Complete Hearing – Date

3.5.3 Decision Drafting

- Started Date
- Complete Date

3.5.4 Legal Review

- Send for review – select Legal staff from list, Date, attach Word file
- Complete Review (by assigned staff) – Date, attach Word file

3.5.5 Decision Finalizing

- Date
- Complete Finalizing

3.6 Reports and Charts

Reports

- Case Register – all case entry fields, Case Number, Registered Date
- Case List – selectable list type (Case Number, Appellant, Registered Date, Type of tax, Bench Chair, Bench Member, Case Status)
- Case Stats (by Year) – number filed, registered, completed
- Case Stats (by Year, Type, Status) – number of cases

Charts

- Selectable chart type: Bar Chart, Pie Chart

3.7 List Types

- By Member
- By Status
- By Case Type
- By Tax Type
- By Year

3.8 Notifications

- Sent when a case is sent for registration
- Sent when case status changes
- Sent 24 hours before a due date
- All notifications sent to assigned users and shown on the Dashboard

3.9 Logs and Audit Trail

- All logins and changes are recorded and viewable
- All notifications are sent to assigned users and shown on the Dashboard

3.10 Planned Integrations

Identified in the Registration workflow as required in addition to the core system:

- SMS integration – to extend notifications (Section 3.8) beyond email/dashboard to SMS, e.g. registered case number, status changes, and due-date reminders.
- OCR integration – to assist the document check during Registration Review (Section 3.3) by extracting/verifying data from scanned appeal documents.
- Banderi Pay integration – payment gateway to support the registration fee process (Section 3.3): a petitioner-facing “Banderi Pay” request button and a Tribunal Finance-generated “Make the Payment” link, each with a 5-day validity window.

*All three are noted as integration points only in the source documents;
vendor/gateway choice for SMS and Banderi Pay, supported
languages/formats and accuracy requirements for OCR, and the Tribunal
Finance payment-link/API details for Banderi Pay should be confirmed with
TAT during solution design (see Phase 2 in Section 6.3).*

3.11 Search Warrant Management

Derived from the Search Warrant workflow (Section 5.5). The source document defines the workflow stages, responsibilities and target timelines but no data fields, so the capabilities below are those implied by the stages rather than a specified field list.

- Request entry – the Focal Point records a search warrant request received from MIRA; the system gives the request a reference number and supports the application receipt handed over on entry.
- Scanned documents – the request, warrant originals, extension decisions and reports are scanned and filed against the record.
- Sharing on entry – the request is shared with the President of the Tax Appeal Tribunal and the LSH (a notification, Section 3.8).
- Warrant preparation – records the preparation and finalisation of three originals of the Search Warrant and the handover of two originals, against a 24-hour target.
- Extension – records an extension request from MIRA, its sharing with the President for a Members Majlis decision, and the preparation and handover (two originals) of the extension decision, against 6-hour targets.
- Rejection – where the President rejects a request, records the decision report shared with MIRA within 10 days of receiving the request.
- Enforcement report – after a warrant is dispatched, records MIRA's Warrant Enforcement Report (entered, scanned, filed and shared with the President) within 14 days of warrant expiry.
- Deadline tracking – due dates are calculated per stage from Section 5.5 and alerts sent to the responsible users. Several targets are shorter than the 24-hour-before-due-date notification described in Section 3.8, so hour-level timers and alerts are needed (to confirm, Section 6.5).
- Access – the Focal Point and President roles need access to these records (Section 2.2).

3.12 Audit Extension Management

Derived from the Audit Extension workflow (Section 5.6). As with Section 3.11, the source defines the stages, responsibilities and target timelines but no data fields, so the capabilities below are those implied by the stages. The request-entry, scanning, sharing and deadline-tracking capabilities described for search warrants (Section 3.11) apply in the same way.

- Request entry – the Focal Point records an audit extension request received from MIRA; the system gives the request a reference number and supports the application receipt handed over on entry.
- Scanned documents – the request and the prepared audit extension are scanned and filed against the record.
- Sharing on entry – the request is shared with the President of the Tax Appeal Tribunal (a notification, Section 3.8).
- Preparation – records the preparation and finalisation of the audit extension by the Focal Point and President, against a 5-day target.

- Dispatch follow-up – after the audit extension is dispatched, records MIRA's notification that it has been handed to the taxpayer, within 5 days of dispatch.
- Deadline tracking – due dates are calculated per stage from Section 5.6 and alerts sent to the responsible users, in line with Section 3.8.
- Access – the Focal Point and President roles need access to these records (Section 2.2).

4. Reference Data Definitions

4.1 Type of Cases

- Tax Amount
- Fine
- Objected to submit documents
- Extension of Audit duration
- Objection Rejection
- Decision to collect third party taxes
- Civil Action
- Other tax related

4.2 Type of tax

Code	Tax Type
B	BPT
G	GST
W	WHT
GR	GT
R	RT
O	Other

4.3 Reason of Rejection

- Non-Compliance with Law
- Not Paid 25%
- Out of TAT Mandate
- Need more documents incomplete

4.4 Type of Phases

- Case Meetings
- Hearings
- Decision Drafting
- Legal Review
- Member's Review
- Decision Finalizing

4.5 Meeting Types

- Pre-hearing Meeting
- Pre-decision Meeting
- Case Discussion Meeting

4.6 Hearing Types

- Procedural Hearing
- Substantive Hearing
- Decision Hearing

4.7 Status Types

- MIRA's Response Pending
- Appellant's Statement Pending
- MIRA's Statement Pending
- Pre-hearing Meeting Pending
- Hearing Pending
- Hearing Ongoing
- Decision Drafting Ongoing
- Legal Review Ongoing
- Pre-decision Meeting Pending
- Members Review Ongoing
- Decision Finalizing Ongoing
- Decision Hearing Pending
- Concluded

- 9. File the case with the Tribunal once the registration fee is paid.
- 10. Register the case after sign-up.
- 11. Hand over the case file to the Legal Section.

Planned integrations noted in this workflow: SMS integration and OCR integration (see Section 3.10).

5.2 Assessment (Case Analyst) Workflow

Stage	Trigger / Starting Point	Key Action	Responsibility	Target Timeline	Output
1. Pre-Analysis	Request and deadline received from Registration	Prepare and review Case Fact Sheet	Assigned Case Analysts	Within deadline prescribed by Registration	Case Fact Sheet submitted to Registration
2. Case Analyst Assignment	Case Registration Notification received	Assigning Case Analyst to the registered case	Supervisor	Within 1 day	Case Analyst assigned
3. Pre-Hearing	Statements exchanged by parties	Conduct pre-hearing and address preliminary matters	CRT	Within 10 days of exchange of statements	Pre-Hearing completed
4. Research & Case Analysis	Assigned by the member	Conduct necessary technical research	Assigned Case Analyst	Within deadline agreed	Research findings, issue analysis shared with member
5. Draft Opinion Review	Draft Opinion received from Member	Review draft and provide comments to Member	Assigned Case Analyst	Within 10 days of receipt	Comments submitted to Member
6. Review of Different Opinion	Different Opinion received	Review and provide comments	CRT	Within 5 days of receipt	Comments submitted to Member
7. Re-assessment	Re-assessment required	Complete re-assessment	Assigned Case Analyst	Assignment at least 15 days before Final Hearing	Re-assessment completed and shared to Member/team

Note: several stages above describe the same underlying events as stages in the Legal workflow below — see Section 5.4 for the confirmed pairings and open questions.

5.3 Legal (CRT) Workflow

The Legal workflow is longer and is grouped below by process area for readability; the full stage-by-stage sequence is preserved in table order.

5.3.1 Assignment & Case Setup

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
CRT Assignment (SLO & TO)	Case Registration Notification received	Assigning SLO and TO to the registered case	Supervisor	Within 1 day	SLO & TO assigned
New Case Assigned	Case Assignment notification received	Send Appeal notification to MIRA; create Case folder; create Case file	TO	Within 5 days from registered date	Appeal notification dispatched; case folder created; case file created

5.3.2 Statement Exchange

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
Response from MIRA	MIRA's response received	Enter Response Form; forward to Appellant with request for their first statement; upload to folders/case file; issue receipt to MIRA once original received	TO	Within 3 days	Response shared to Appellant; Appellant 1st statement requested
Appellant 1st Statement	Appellant 1st statement received	Enter statement; forward to MIRA with request for their first statement; upload to folders/case file; issue receipt to Appellant once original received	TO	Within 3 days	Appellant 1st statement shared to MIRA; MIRA 1st statement requested
MIRA's 1st Statement	MIRA's 1st statement received	Enter statement; forward to Appellant; upload to folders/case file; issue receipt to MIRA once original received	TO	Within 3 days	MIRA's 1st statement shared to Appellant; statement exchange completed

5.3.3 Injunctions & Procedural Issues

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
Injunction	Injunction received	Enter injunction; forward to other party requesting response; upload to folders/case file	TO	Within 3 days	Injunction shared to other party
Injunction Response	Injunction response received	Enter response; forward to other party; upload to folders/case file	TO	Within 3 days	Response to injunction shared to other party
Injunction Decision	After receiving injunction response	Draft, review, finalise and proofread decision; send for publishing on website	Chairperson/SLO	Within 60 days of submission	Injunction report dispatched
Procedural Issue	Procedural issue received	Enter issue; forward to other party requesting response; upload to folders/case file	TO	Within 3 days	Procedural issue shared to other party
Procedural Issue Response	Procedural issue response received	Enter response; forward to other party; upload to folders/case file	TO	Within 3 days	Response to procedural issue shared to other party
Procedural Decision	After receiving procedural issue response	Draft, review, finalise and proofread decision; send for publishing on website	Chairperson/SLO	Within 60 days of submission	Procedural issue report dispatched

5.3.4 Hearings

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
Pre-Hearing and Hearing	Statements exchanged by parties	Conduct pre-hearing, address preliminary matters, schedule hearing	SLO	Within 15 days of exchange of statements	Pre-hearing completed; hearing completed
Post Hearing (Optional)	After the hearings, within 2 days	Discuss hearing and members' questions	Chairperson + SLO	Within 2 days	Decide whether additional hearings/clarifications/documents are required

5.3.5 Opinion Process

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
Pre-Opinion	After hearings are closed	Discuss appeal grounds and case facts	Chairperson + SLO	Within 7 days from Member request day	Questions for the Tribunal; applicable precedents; chairperson's draft opinion outline
Opinion Drafting	After hearings are closed	Draft opinion of Bench Chair	Chairperson	Within 30 days of last hearing	–
Draft Opinion Review	Draft opinion received from Member	Review draft and provide comments to Member	SLO	Within 10 days of receipt	Comments submitted to Member
Opinion Finalization	Reviewed final opinion received from SLO	Confirm no further comments; process complete	Chairperson + CRT	–	Review closed and opinion finalised

5.3.6 Decision Process

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
Pre-Decision Meeting	After opinion finalised	Share key points and reasons with case bench and CRT	Chairperson	Within 1 day	Sent to bench members for assent / dissent
Assent / Dissent Stage	Received Bench Chair's opinion	Notify assent / dissent to Bench Chair	Bench Members	Within 5 days of receiving Bench Chair's opinion	Opinion final, or different opinion
Drafting Dissenting Opinion	After receiving Bench Chair's opinion	Draft opinion of dissenting Bench Member	Dissenting Bench Member	Within 10 days of dissenting Bench Chair's opinion	–
Review of Dissenting Opinion	Dissenting opinion received	Review and provide comments	SLO	Within 5 days of receipt	Comments submitted to Member
Report Finalization	All Bench Members' opinions finalised	Merge Chair's and dissenting opinion (if any); complete re-assessment if required	Chairperson	Within 1 day	Report ready for proofreading
Hearing Transcribing	After hearings held	Transcribe hearings; verify transcripts; obtain signatures from both parties	TO & SLO	Before decision hearing	Signed transcripts
Proofreading	Opinions received from Member	Correct minor mistakes and	LSH	Within 2 days before decision hearing	Completed proofreading

5.3.7 Reporting & Case Closure

Stage	Trigger	Key Action	Responsibility	Target Timeline	Output
Summary Reporting	After decision hearing held	Prepare summary report; send final case report for publishing on website	TO/SLO	Within 1 day after decision hearing	Summary report dispatched to both parties and uploaded to website
Full Reporting	After decision hearing held	Prepare full report; issue if requested	TO/SLO	Within 20 days after decision hearing	Full report dispatched
Case File Closing	–	Ensure all documents filed; handover file to Registration	SLO/TO	Within 20 days after decision hearing	Case file closed

5.4 Assessment & Legal Workflow Synchronisation

The Assessment and Legal workflows (Sections 5.2, 5.3) are documented separately, but a dedicated comparison in the source material (Legal and Assessment Process Chart.docx) identifies four pairs of stages that share the same trigger, responsible role and timeline — strong signs they are the same moment described twice — as well as stages that are related but not the same event:

- Assignment – Case Analyst Assigned (Section 5.2, step 2) and CRT Assigned (Section 5.3.1) both fire on the Case Registration Notification, both are the Supervisor's responsibility, both within 1 day; read as one combined assignment action naming the Case Analyst and the CRT (SLO & TO) together.
- Pre-Hearing – Pre-Hearing Conducted (Section 5.2, step 3) and Pre-Hearing and Hearing (Section 5.3.4) share the same trigger (statements exchanged by parties) and the same core action (conduct pre-hearing and address preliminary matters); Assessment's window is 10 days, Legal's is 15 days, with Legal's version extending further to scheduling and holding the hearing itself.
- Draft Opinion Review – Assessment's Draft Opinion Review (Section 5.2, step 5) and Legal's Draft Opinion Review (Section 5.3.5) are both triggered by the Member's draft opinion, both within 10 days, both output comments back to the Member — read as two reviewers (the Case Analyst and the SLO) reviewing the same draft in the same window.
- Dissent Review (conditional) – Assessment's Review of Different Opinion (Section 5.2, step 6) and Legal's Review of Dissenting Opinion (Section 5.3.6) both trigger only if a bench member dissents, both within 5 days, both by the CRT (Assessment names the team; Legal names the SLO within it).
- Not the same event – Research & Case Analysis (Section 5.2, step 4) and Legal's Post-Hearing and Opinion Drafting stages (Section 5.3.4–5.3.5) run in the same window but are not linked in either source document: concurrent, not synced.
- One-directional feed – Re-assessment (Section 5.2, step 7) has no matching Legal stage; it feeds into Legal's Report Finalization (Section 5.3.6), which explicitly names completing re-assessment as part of merging the opinions.
- Same endpoint, different name – Assessment's workflow ends at Final Hearing, which its 15-day re-assessment deadline places at Legal's Decision Hearing (Section 5.3.6), not the earlier Pre-Hearing.
- Shared dispatch and convergence – per Master Process Chart.docx, the Case Registration Notification that triggers the assignment pairing above dispatches both workflows the moment a case is registered (Section 3.3); Assessment and Legal are documented separately at the hearing but both name the same Bench, Members and Chairperson, so they converge there without being confirmed as a single step.

These pairings are drawn from a dedicated Assessment/Legal comparison in the source material rather than inferred here; the CRT role is confirmed as the case's SLO & TO from the Legal workflow specification. Whether to model

them as single shared stages or two independently tracked stages kept in sync is a system-design decision for TAT to confirm (see Section 6.5).

5.5 Search Warrant Workflow

The Search Warrant workflow (from Search Warrant work flow.docx) covers requests by MIRA for a search warrant, warrant extensions, rejected requests and the enforcement report submitted after a warrant is dispatched. It is documented here as a separate workflow: unlike the Assessment and Legal workflows, the source does not link it to an appeal case or a Case Number (see Section 6.5). Stages are shown in source order; where the source leaves the Trigger blank it is shown as '—'. Figure 2 shows the same workflow as a process chart.

Stage	Trigger	Key Action	Responsibility	Target Timeline
Entry	Search warrant request received	Check the form and send for entry; give the form a reference number; prepare and hand over the application receipt; scan and file; share the search warrant request with the President of the Tax Appeal Tribunal and the LSH	Focal Point	Within 1 day
Preparation of Search Warrant	—	Prepare and finalise 3 originals of the Search Warrant; hand over 2 originals; scan and file	Focal Point / President	Within 24 hours from receiving the request
If MIRA requests a warrant extension	Search warrant extension request received	Send for entry; scan and file; share the extension request with the President to obtain a decision from the Members Majlis	Focal Point	Within 6 hours before expiry of the search warrant
Preparation of Search Warrant Extension	—	Prepare the search warrant extension decision from the Members Majlis; hand over 2 originals of the extension decision; scan and file	Focal Point / Members Majlis	Within 6 hours from receiving the request
If the request is rejected by the President's decision	—	Share the decision report with MIRA	President	Within 10 days from receiving the request
If the search warrant is dispatched	Warrant enforcement report submitted by MIRA	Send for entry; scan and file; share with the President of the Tax Appeal Tribunal	Focal Point	Within 14 days of warrant expiry

Target timelines are stated in hours for warrant preparation and extension and in days for the rejection report and enforcement report, exactly as in the source; how they are measured is listed as a point to confirm in Section 6.5.

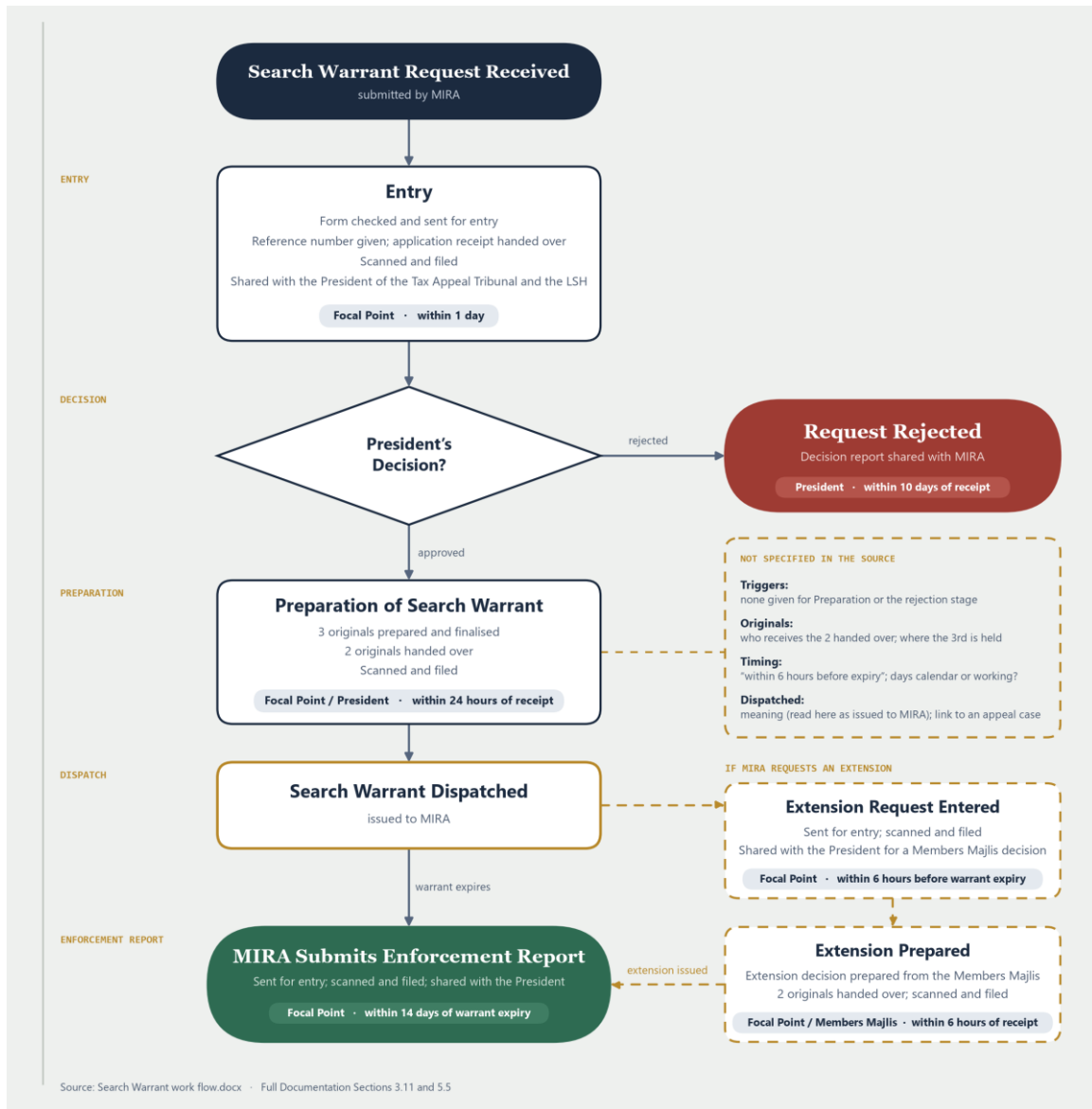


Figure 2: Search Warrant Workflow – process chart

5.6 Audit Extension Workflow

The Audit Extension workflow (from Audit extension work flow.docx) covers requests by MIRA for an audit extension. It follows the same entry pattern as the Search Warrant workflow (Section 5.5) in three stages; the source describes no rejection branch. As with Section 5.5, the source does not link the workflow to an appeal case or Case Number, and it is not stated how it relates to the “Extension of Audit duration” case type (Section 4.1) – see Section 6.5. Stages are shown in source order; where the source leaves a cell blank or gives a dash, it is shown as ‘-’. Figure 3 shows the same workflow as a process chart.

Stage	Trigger	Key Action	Responsibility	Target Timeline
Entry	Audit extension request received	Check the form and send for entry; give the form a reference number; prepare and hand over the application receipt; scan and file; share the audit extension request with the President of the Tax Appeal Tribunal	Focal Point	Within 1 day
Preparation of Audit Extension	–	Prepare and finalise the audit extension; scan and file	Focal Point / President	Within 5 days from receiving the request
After the audit extension is dispatched	MIRA notifies TAT after handing the audit extension over to the taxpayer	–	Focal Point	Within 5 days of the audit extension being dispatched

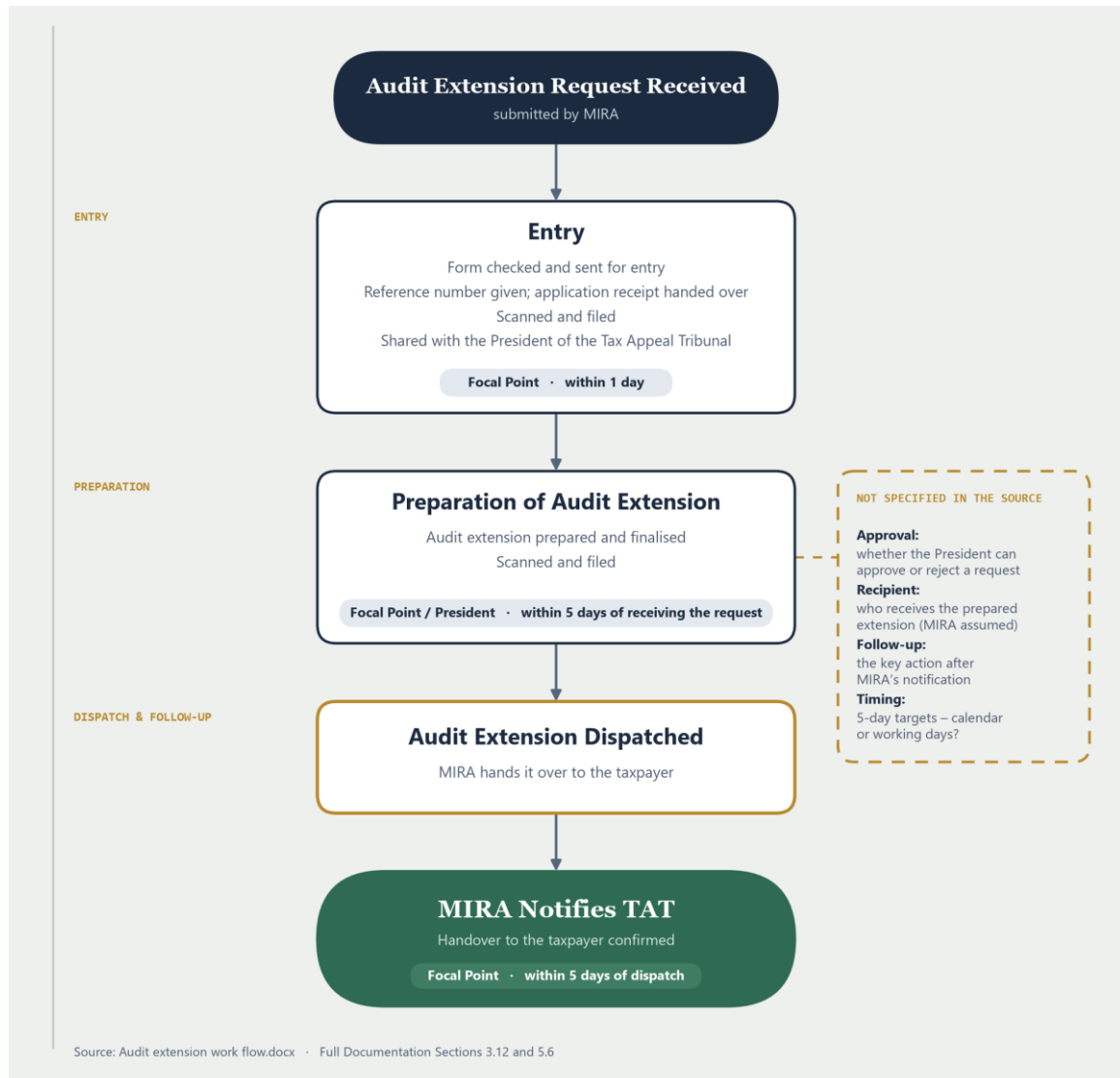


Figure 3: Audit Extension Workflow – process chart

1c	Tender Bid Process	Procurement	25 Sep 2026	04 Oct 2026	10 days
1d	Evaluation and Bid Committee	Procurement	05 Oct 2026	07 Oct 2026	3 days
1e	Sakuvaa (Public Notice Period)	Procurement	08 Oct 2026	12 Oct 2026	5 days
1f	Agreement Signing	Procurement	08 Oct 2026	12 Oct 2026	5 days
2	Requirements Sign-off & Solution Design	Design	13 Oct 2026	23 Oct 2026	1.6 weeks
3	Environment & Architecture Setup	Design	24 Oct 2026	28 Oct 2026	5 days
4	Core Module Build – Admin & Reference Data	Build	29 Oct 2026	07 Nov 2026	1.4 weeks
5	Core Module Build – Case Registration	Build	08 Nov 2026	17 Nov 2026	1.4 weeks
6	Core Module Build – Case Timeline & Workflow Engine	Build	18 Nov 2026	27 Nov 2026	1.4 weeks
7	Core Module Build – Meetings, Hearings & Legal Review	Build	28 Nov 2026	05 Dec 2026	1.1 weeks
8	Assessment & Legal Workflow Integration	Build	06 Dec 2026	12 Dec 2026	1 week
9	Dashboard, Reports, Charts, Notifications & SMS Integration	Build	13 Dec 2026	17 Dec 2026	5 days
10	System Testing & UAT	Testing	18 Dec 2026	24 Dec 2026	1 week
11	Deployment, Training & Go-Live	Deployment	25 Dec 2026	31 Dec 2026	1 week

Overall span: 20 September 2026 – 31 December 2026 (103 days), of which the first 23 days (20 Sep – 12 Oct 2026) are procurement.

6.2 Phase 1 – Procurement (Day 1–23)

Per the procurement timeline, this phase totals 23 days, with the Relocate Budget / Bid Document tasks run in parallel, and the Sakuvaa (public notice) period run in parallel with Agreement Signing:

Step	Activity	Start	End	Duration	Notes
1a	Relocate Budget	20 Sep 2026	24 Sep 2026	5 days	Reallocate/approve budget for the CMS procurement.
1b	Bid Document Preparation	20 Sep 2026	24 Sep 2026	5 days	Prepare tender/bid documents (run in parallel with budget relocation).
1c	Tender Bid Process	25 Sep 2026	04 Oct 2026	10 days	Publish tender and run the bidding process.
1d	Evaluation and Bid Committee	05 Oct 2026	07 Oct 2026	3 days	Bid committee evaluates submissions and selects a vendor.
1e	Sakuvaa (Public Notice Period)	08 Oct 2026	12 Oct 2026	5 days	Statutory public notice period for the award (run in parallel with agreement signing).
1f	Agreement Signing	08 Oct 2026	12 Oct 2026	5 days	Contract/agreement signed with the selected vendor.

Procurement phase total: 23 days (20 September 2026 – 12 October 2026).

6.3 Phases 2–11 – Design, Build, Test & Go-Live

Once the agreement is signed on 12 October 2026, the system-delivery phases proposed earlier (Section 3–5 scope) follow on immediately:

#	Phase	Start	End	Duration	Key Activities	Deliverable
2	Requirements Sign-off & Solution Design	13 Oct 2026	23 Oct 2026	1.6 weeks	Confirm scope in Sections 3–5, resolve glossary items marked ‘to confirm’, finalise data model, case numbering rule (TAT-CA-type/year/seq), and UI wireframes.	Signed-off requirements & design pack
3	Environment & Architecture Setup	24 Oct 2026	28 Oct 2026	5 days	Provision database, application environments (dev/test/prod), authentication and role-based access framework (Administrator / Supervisor / User).	Working dev/test environments
4	Core Module Build – Admin & Reference Data	29 Oct 2026	07 Nov 2026	1.4 weeks	User management, access levels, Members list, Staff list, and all reference lists (case types, tax types, rejection reasons, phase/meeting/hearing types).	Admin module functional
5	Core Module Build – Case Registration	08 Nov 2026	17 Nov 2026	1.4 weeks	Case entry (Appellant/representative/lawyer), MIRA decision & appeal capture, Registration Review checks (legal time-limit, 25% payment, document completeness, acceptance, registration fee) per Section 5.1, registration review/correction/reject flow, auto Case Number generation, handover-to-Legal step. Evaluate OCR integration for the document check (Section 3.10). Build Banderi Pay payment-gateway integration for the registration fee (two-step request / Tribunal Finance payment-link process, Section 3.3). Route the registration-review workflow through Assessment for calculation-part validation (5-day SLA) before the acceptance decision.	Case registration module functional
6	Core Module Build – Case Timeline &	18 Nov 2026	27 Nov 2026	1.4 weeks	Status engine covering all 13 status types, due-date tracking per stage, auto Date-Done updates, case assignment (Bench Chair/Members	Workflow/status engine functional

	Workflow Engine				with equal-quantity allocation, related-case exception and withdrawal/reassignment; Case Analyst; SLO/TO).	
7	Core Module Build – Meetings, Hearings & Legal Review	28 Nov 2026	05 Dec 2026	1.1 weeks	Meeting scheduling & invitations, multi-hearing support, decision drafting, legal review with Word-file attachment, decision finalising.	Meetings/hearings/review module functional
8	Assessment & Legal Workflow Integration	06 Dec 2026	12 Dec 2026	1 week	Wire the Assessment workflow (Section 5.2) and Legal/CRT workflow (Section 5.3) target timelines into stage due-dates and notification triggers.	End-to-end workflow automation in place
9	Dashboard, Reports, Charts, Notifications & SMS Integration	13 Dec 2026	17 Dec 2026	5 days	Dashboard KPIs and charts, Case Register/Case List/Case Stats reports, bar/pie charts, 24-hour due-date notifications, status-change notifications, audit log viewer, and SMS gateway integration for notifications (Section 3.10).	Reporting & notifications module functional, incl. SMS
10	System Testing & UAT	18 Dec 2026	24 Dec 2026	1 week	Internal QA, User Acceptance Testing with TAT Registration, Legal and Assessment teams, defect logging and fixes.	UAT sign-off
11	Deployment, Training & Go-Live	25 Dec 2026	31 Dec 2026	1 week	Production deployment, data migration (existing cases if any), user training by role, go-live support.	System live in production

6.4 Milestones

Milestone	Target Date
Vendor agreement signed (procurement complete)	12 Oct 2026
Requirements & design signed off	23 Oct 2026
Admin & Case Registration modules ready for internal review	17 Nov 2026
Full workflow engine (timeline, meetings, hearings, review) complete	05 Dec 2026
Assessment & Legal workflow automation complete	12 Dec 2026
Reporting & notifications complete – feature-complete build	17 Dec 2026
UAT sign-off	24 Dec 2026
Go-live	31 Dec 2026

6.5 Assumptions & Risks

- The 23-day procurement schedule (Section 6.2) is taken as given from the procurement timeline file; it assumes no delays in budget approval, no appeals/objections during the Sakuvaa public notice period, and no re-tendering.
- With a confirmed project start date of 20 September 2026 and the 23-day procurement phase running first, overall go-live falls on 31 December 2026, with Phases 2–11 compressed to fit the shorter build window; confirm with TAT whether this remains acceptable given the resulting go-live during the year-end holiday period (see below).
- Assumes one dedicated development team available full-time from 13 October 2026 (i.e. immediately after the agreement is signed).
- Assumes TAT stakeholders (Registration, Legal, Assessment) are available for design review shortly after contract signing and for UAT in mid-to-late December 2026.
- Glossary items marked ‘to confirm’ (CRT, SLO, TO, LSH, BPT, GT, RT) should be verified early, as they affect role-based access and reference data setup.
- Public holidays and year-end/New Year leave are a significant risk under this compressed schedule: UAT (18–24 Dec 2026) and Deployment/Go-Live (25–31 Dec 2026) now run directly through the Christmas and New Year period; this should be checked against the TAT holiday calendar and may require go-live to slip into early January 2027 if holiday closures reduce available working days.
- SMS and OCR integrations (Section 3.10) are included in the timeline (Phases 5 and 9) as gateway/API integrations only; vendor selection and OCR accuracy testing may extend these phases once a provider is chosen.
- Scope is based solely on the five source documents; any further integrations (e.g. a direct system-to-system link with MIRA, e-signature) are not costed into this timeline and would extend it if required.
- Banderi Pay (Section 3.3/3.10) is a new payment-gateway requirement identified in the updated Registration workflow (16 September 2026); the API/integration details for the Banderi Pay request step and the Tribunal Finance payment-link step, including the 5-day validity windows, should be confirmed with TAT during solution design.
- The Assessment calculation-part validation step added to the Registration workflow (Section 3.3/5.1, 16 September 2026) means Assessment (Case Analyst) involvement now starts before a case is registered, not only after (as originally scoped in Section 5.2); the 5-day SLA for this step and its interaction with Phase 8 (Assessment & Legal Workflow Integration) should be confirmed with TAT during solution design.
- The 16 September 2026 update to the Registration workflow describes the legal time-limit check (Section 3.3/5.1 step 3) and the 25% payment check (step 4) as feeding an “optional register decision,” and adds document verification to the time-limit check; this is read here as reviewer discretion to register a case notwithstanding one of these checks not being met, but the exact scope of that discretion (e.g. whether it requires a recorded justification) is not specified in the source and should be confirmed with TAT during solution design.



عَلَّمَ نَبِيَّكَ مُحَمَّدًا عَمَّا فِي بَيْتِهِ
وَعَلَّمَ نَبِيَّكَ مُحَمَّدًا عَمَّا فِي بَيْتِهِ
وَعَلَّمَ نَبِيَّكَ مُحَمَّدًا عَمَّا فِي بَيْتِهِ

- The Assessment and Legal workflows contain four pairs of stages that share the same trigger, role and timeline and are read as the same event described independently in two source documents, plus stages that run concurrently without being linked, a one-directional feed, and a shared endpoint under different names (see Section 5.4); whether to model these as single shared stages or two independently tracked ones should be confirmed with TAT during solution design.
- Whether the Pre-Analysis Case Fact Sheet originally specified in the Assessment workflow (Section 5.2, step 1) and the calculation-part validation added to the Registration workflow on 16 September 2026 (Section 3.3/5.1, step 6) are the same interaction between Registration and Assessment, or two distinct exchanges, is not specified in the source material and should be confirmed with TAT during solution design.
- Case allocation (Section 3.3, from Case Handling.docx, 19 September 2026): the source states that a bench has three Members but that one case goes to one Member; this documentation reads the single allocated Member as the Member who counts the case toward their Case Qty, with the other two bench seats selected separately from the Members list – how those seats are filled is not specified. Also to confirm: how “Place” is determined for the related-case exception (e.g. from the Appellant’s address or another field), whether that exception is applied automatically or at the Supervisor’s discretion (the source says such a case “can be” assigned to that Member), and whether Case Qty counts all cases a Member has handled or only active ones.
- Member withdrawal (Section 3.3, from Case Handling.docx): the source allows a Member to withdraw from an assigned case within 20 days but does not say whether this means calendar or working days, which date it runs from (read here as the Assigned Date), or who approves a withdrawal. It also does not state whether the withdrawing Member is excluded when the case is reassigned to the lowest Case Qty, or whether the lowest-Member-number tie-break applies to reassigned cases (both assumed here); these should be confirmed with TAT during solution design. The source also states that a case should be assigned from a Member replaced by the bench to the “Descent” Member (20 September 2026 update); this is read here as the replacement Member taking over the withdrawing Member’s case. How the replacement Member is chosen (e.g. from the bench or the Members list), and whether the replacement takes precedence over the lowest-Case-Qty reassignment, should be confirmed with TAT during solution design.
- Search Warrant workflow – roles (Sections 2.2, 3.11, 5.5, from Search Warrant work flow.docx, 19 September 2026): the source names a Focal Point, the President of the Tax Appeal Tribunal, the LSH and a Members Majlis. It is not confirmed whether the President is the same role as the Chairperson in the Legal workflow, who the Focal Point is (a named user or a Staff-list designation, and whether a new access role is needed), or what the Members Majlis is (e.g. a meeting of all Members) and how its decision is recorded.
- Search Warrant workflow – stage details (Section 5.5): the Preparation, Extension Preparation and rejection stages have no Trigger in the source (read here as following the preceding stage). Also to confirm: who receives the 2 handed-over originals (MIRA assumed) and where the third

original is held; how “within 6 hours before expiry” applies to an extension request and what happens if it arrives later; whether the 10- and 14-day targets are calendar or working days and whether the hour-based targets run outside office hours; what “dispatched” means (read here as the warrant issued to MIRA); whether an extension can also be rejected and reported to MIRA; and whether a search warrant record should link to an appeal case or Case Number.

- The Search Warrant and Audit Extension modules (Sections 3.11–3.12 and 5.5–5.6) are not separate phases in the Section 6 timeline; they are assumed to be built within Phase 6 (workflow engine, including hour-level due dates) and Phase 9 (notifications), and the added effort should be confirmed with TAT during solution design.
- Audit Extension workflow (Sections 3.12, 5.6, from Audit extension work flow.docx, 19 September 2026): the source names the same Focal Point and President roles as the Search Warrant workflow (see the role questions above). It is not stated how an audit extension request relates to the “Extension of Audit duration” case type in Section 4.1 – for example whether such a request later becomes an appeal case of that type, or whether the two are unrelated – nor whether a record should link to an appeal case or Case Number.
- Audit Extension workflow – stage details (Section 5.6): the Preparation stage has no Trigger (read here as following Entry) and the final stage has no Key Action (read here as the Focal Point recording MIRA’s notification). Also to confirm: whether the President approves or can reject an audit extension (no rejection stage is described); who receives the prepared audit extension (MIRA assumed, with MIRA handing it to the taxpayer); whether the 5-day targets are calendar or working days; and what happens if MIRA does not notify TAT within 5 days of dispatch.

7. Appendix

7.1 Document Control

Version	Date	Description
1.0	13 Sep 2026	Initial consolidated documentation and implementation timeline
1.1	13 Sep 2026	Added Registration workflow, registration review checks, and planned SMS/OCR integrations
1.2	13 Sep 2026	Added 23-day procurement phase from the CMS procurement timeline; shifted all delivery phases and go-live date to 23 Jan 2027 accordingly
1.3	13 Sep 2026	Added Gantt chart (Figure 1) and consolidated full-timeline summary table (Section 6.1)
1.4	13 Sep 2026	Project start date moved to 20 September 2026; all timeline dates shifted 7 days later, moving go-live to 30 January 2027
1.5	14 Sep 2026	Compressed Phases 2-11 to meet a 31 December 2026 go-live target (previously 30 January 2027); Section 6 timeline tables, milestones, and assumptions updated accordingly, including a new risk note on the Christmas/New Year holiday period now overlapping UAT and go-live.
1.6	16 Sep 2026	Updated Registration workflow with the Banderi Pay two-step payment process (Sections 3.3, 5.1) and added Banderi Pay as a planned integration (Section 3.10).
1.7	16 Sep 2026	Added the Assessment calculation-part validation step to the Registration workflow (Sections 2.3, 3.3, 5.1), a new step requiring Assessment to validate and return cases to Registration within 5 days before the acceptance decision.
1.8	16 Sep 2026	Registration workflow update: legal time-limit check now verified against the MIRA decision document, and both the legal time-limit and 25% payment checks feed an optional/discretionary registration decision (Sections 3.3, 5.1, 6.5).
1.9	16 Sep 2026	Clarified that a failed legal time-limit or 25% payment check sends the case back for correction immediately (Sections 3.3, 5.1), ahead of the document check, Assessment validation and acceptance check, rather than being bundled with the later registration decision.
1.10	16 Sep 2026	Added Registration Process Chart.docx as a source document (Sections 1.3, 7.2); clarified in Section 3.3 that Send back for correction reopens the case for resubmission (applicant notified), and that a Rejection Reviewed decision of Accept rejoins the main path at the registration fee (Banderi Pay) step, while a repeat Reject closes the case.
1.11	17 Sep 2026	Cross-checked Sections 5.2 and 5.3 against Workflow - Assessment.docx and Workflow - Legal.docx; flagged that the Assessment workflow's Pre-Hearing and Review of Different Opinion stages appear to duplicate the Legal workflow's Pre-Hearing and Hearing and Review of Dissenting Opinion stages, with a timeline conflict on the former (Sections 5.2, 5.3.4, 5.3.6, 6.5).
1.12	17 Sep 2026	Added Assessment Process Chart.docx, Legal Process Chart.docx, Legal and Assessment Process Chart.docx and Master Process Chart.docx as source documents (Sections 1.3, 7.2); replaced the Section 6.5 Assessment/Legal overlap note with a new Section 5.4 (Assessment & Legal Workflow Synchronisation) detailing four confirmed same-event stage pairs.

		concurrent-but-unlinked stages, a one-directional feed, and a shared endpoint under different names; added an open question on whether the Pre-Analysis Case Fact Sheet and the Registration workflow's calculation-part validation are the same interaction (Section 6.5).
1.13	17 Sep 2026	Registration.docx updated by TAT to make explicit that an Accepted Tribunal-acceptance decision sends the case for the Payment Process; made this explicit in the Acceptance check step (Sections 3.3, 5.1, step 7).
1.14	17 Sep 2026	Clarified that Send back for correction (Section 3.3) is the outcome of failing any of the five Registration Review checks — legal time-limit, 25% payment, document completeness, Assessment validation, or Tribunal acceptance — not only the legal time-limit and 25% payment checks; updated the Document check, Assessment validation and Acceptance check bullets and the corresponding steps 5–7 in Section 5.1 accordingly (Sections 2.3, 3.3, 5.1).
1.15	17 Sep 2026	Removed Send back for correction as an outcome of the Send for Registration decision itself (Sections 2.3, 3.3) — that decision is now Register or Reject only; correction remains the outcome of failing any of the five upstream Registration Review checks (legal time-limit, 25% payment, document completeness, Assessment validation, or Tribunal acceptance), unchanged. The Registration Process Chart.docx diagram and Registration Process Chart artifact were updated to match: the correction branch was removed from the Send for Registration? decision, and the Sent Back for Correction box was repositioned next to Case Entry Recorded / Eligibility Checks, its only remaining source.
1.16	19 Sep 2026	Added Case Handling.docx as a source document (Sections 1.3, 7.2) and incorporated its case-allocation rules into Case Assignment (Section 3.3, with cross-references in Sections 2.3, 3.2.2 and 6.3): equal-quantity distribution across the five Members, lowest-Member-number tie-break, related-case exception (same Place and Case Type), a worked example with the Case Assignment Progress by Member chart (new Figure 1; the implementation Gantt chart is now Figure 2), and the 20-day Member withdrawal and reassignment rule. Added open questions on bench formation, Place, Case Qty, and the withdrawal window to Section 6.5.
1.17	19 Sep 2026	Added Search Warrant work flow.docx as a source document (Sections 1.3, 7.2). Documented the Search Warrant workflow as new Section 5.5 (entry, warrant preparation, extension request and preparation, rejection report, enforcement report, with responsibilities and target timelines) and the capabilities it implies as new Section 3.11 (Search Warrant Management); added the Focal Point, President and Members Majlis roles (Section 2.2) and the scope statement (Section 1.2). Added open questions on roles, blank stage triggers, handover of originals, timeline measurement and case linkage, and a note that the module is not separately scheduled, to Section 6.5. Table of contents refreshed.
1.18	19 Sep 2026	Added Audit extension work flow.docx as a source document (Sections 1.3, 7.2). Documented the Audit Extension workflow as new Section 5.6 (entry, preparation of the audit extension, MIRA notification after dispatch, with responsibilities and target timelines) and the capabilities it implies as new Section 3.12 (Audit Extension Management); updated the scope (Section 1.2) and the Focal Point and President roles (Section 2.2). Added open questions to Section 6.5 on the relationship to the “Extension of Audit duration” case type, blank stage triggers/actions, approval and handover, and target-timeline measurement; extended the note that the Search Warrant module is not separately scheduled to cover the Audit Extension module. Table of contents refreshed.

1.19	19 Sep 2026	Added process charts for the Search Warrant workflow (Figure 2, Section 5.5) and the Audit Extension workflow (Figure 3, Section 5.6), drawn from Search Warrant work flow.docx and Audit extension work flow.docx; the implementation Gantt chart in Section 6 is now Figure 4. Added both charts to References (Section 7.2). Table of contents refreshed.
1.20	20 Sep 2026	Case Handling.docx updated with a new allocation point: a case should be assigned from a Member replaced by the bench to the replacement ("Descent") Member. Added it to Member Withdrawal and Reassignment (Section 3.3) and an open question on how the replacement Member is chosen and its precedence over the lowest-Case-Qty reassignment (Section 6.5). Regenerated the Case Assignment Progress chart (Figure 1) with a second panel showing M2's withdrawal from Case 2 and the reassignment, and updated the Registration Process Chart's Bench Assigned step (Registration Process Chart.docx/.png) to note the replacement-Member rule. Added Case Assignment Process Chart.docx/.png (new flowchart of the allocation, withdrawal and replacement workflow) and Case Assignment Progress Chart.docx/.png (standalone version of the Figure 1 progress chart) as references (Section 7.2).

7.2 References

- TAT Case Management System Req.docx (system requirements)
- Registration.docx (Registration workflow and planned integrations)
- Registration Process Chart.docx (Registration workflow diagram; source for the rejection-review routing clarification)
- Assessment Process Chart.docx (Assessment workflow diagram; Section 5.2)
- Legal Process Chart.docx (Legal workflow diagram; Section 5.3)
- Legal and Assessment Process Chart.docx (Assessment/Legal synchronisation analysis; Section 5.4)
- Master Process Chart.docx (case-lifecycle overview; Section 5.4)
- Workflow - Assessment.docx (Case Analyst workflow)
- Workflow - Legal.docx (CRT / Legal workflow)
- Cms Procurement Time line.xlsx (procurement schedule)
- Case Handling.docx (case allocation, tie-break, related-case exception and Member withdrawal rules; Section 3.3)
- Search Warrant work flow.docx (Search Warrant workflow; Sections 3.11 and 5.5)
- Audit extension work flow.docx (Audit Extension workflow; Sections 3.12 and 5.6)
- Search Warrant Process Chart.png (process chart drawn from the Search Warrant workflow; Figure 2, Section 5.5)
- Audit Extension Process Chart.png (process chart drawn from the Audit Extension workflow; Figure 3, Section 5.6)
- Case Assignment Process Chart.docx and .png (process chart drawn from the case-allocation rules in Case Handling.docx: related-case check, equal-quantity rule, tie-break, Member withdrawal and bench replacement; Section 3.3)



- Case Assignment Progress Chart.docx and .png (progress chart of the worked example, plus M2's withdrawal from Case 2 and its reassignment; Figure 1, Section 3.3)