



41TACD2024

Between

[REDACTED]

Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

Introduction

1. This matter comes before the Tax Appeals Commission (hereinafter “the Commission”) as an appeal against a determination of the Revenue Commissioners (“the Respondent”) made pursuant to section 485 (24) (a) of the Taxes Consolidation Act 1997 (“TCA 1997”) on 22nd July 2021. Within the Respondent’s determination it held that the Appellant was not a “*qualifying person*” under the Covid Relief Support Scheme (“the CRSS”) and as such was ineligible for registration under the scheme.
2. Since 2022, the Commission have adjudicated upon and issued Determinations in respect of a number of CRSS appeals. Those Determinations may be found on the Commission’s website¹.
3. Subject to certain conditions being fulfilled, section 949AN TCA 1997 - “*Appeals raising common or related issues*” - permits the Commission to determine an appeal having regard to a previous Determination issued by the Commission (“the similar appeal”) where the matter under appeal and the similar appeal share “*common or related issues*”.
4. Where those provisions apply, the Commission is required to send a copy of the similar appeal Determination (redacted for privacy) to the Appellant and the Respondent (“the parties”). In addition, the Commission is required to request arguments from the parties, if any, to be received within 21 days after the date of the request, in relation to why the parties, or either of them, would deem it unsatisfactory to have regard to the similar appeal Determination in adjudicating upon the matter under consideration in the parties’ appeal.
5. In accordance with section 949AN TCA 1997, the Commission wrote to the parties and enclosed a copy of a suitable similar Determination of the Commission, 98TACD2022². As neither party submitted any arguments to the Commission objecting to the Appellant’s appeal being determined in the manner proposed, this appeal is determined without a hearing and is therefore based upon the similar appeal Determination and documentation received from both parties, in accordance with the provisions of section 949AN TCA 1997.

¹ <https://www.taxappeals.ie/en/determinations> - 73TCAD2022, 83TACD2022, 85TACD2022, 87TACD2022, 88TACD2022, 98TACD2022, 148TACD2022, 10TACD2023, 13TACD2023, 17TACD2023, 64TACD2023, 130TACD2023, 131TACD2023, 132TACD2023, 149TACD2023.

² <https://www.taxappeals.ie/en/determinations/98tacd2022-crss-covid-relief->

Background

6. The Appellant is a limited liability company having its registered office address and place of business at [REDACTED]. The Appellant's business activities are primarily that of an event planning and [REDACTED].
7. On 9th November 2020, the Appellant's agent applied for registration under the CRSS on the Appellant's behalf.
8. In order to review the Appellant's application, on 10th November 2020, the Respondent requested confirmation of the Appellant's turnover for the period January 2019 to December 2019.
9. The Appellant's agent replied to this request on 12th November 2020 and provided a breakdown of the Appellant's turnover as requested.
10. Subsequently, on 23rd November 2020, the Respondent requested further information as follows:
 - Is any income of the business derived from a trade?
 - Is the business involved in the trading of goods? If yes - qualify activity criteria
 - Is the business providing a service?
 - In order to provide those services, does the business require a professional qualification or to be registered with a professional body?
 - Confirm that they have a business premises from which trade is conducted
 - Are they required to prohibit or considerably restrict members of the public from accessing their business premises due to Covid 19?
11. The Appellant's agent replied to those queries as follows on 27^h November 2020:
 - Yes, the principal activities of the business are [REDACTED]
[REDACTED]
 - A very small portion of sales in 2019 would relate to the sale of goods, [REDACTED]
[REDACTED] would be circa 1% of the total sales for 2019.
 - Yes, services provided would be [REDACTED] event planning, both of which cannot go ahead as a direct result of the introduction of level 5 restrictions.

- No.
- Yes, the company has a business premises where the management of the business as well as planning and logistics for [REDACTED] events are run from.

The business premises is at [REDACTED]. Please note the vast majority of the events are hosted at hotels.

- Due to the Level 5 restrictions and the closure of all hotels in Ireland no meetings have been held with any clients during the lockdown period.
12. Following a review of the provided responses, on 3rd December 2020, the Respondent issued correspondence to the Appellant's agent in which it stated that the Appellant's business activities did not qualify for inclusion on the CRSS as the trade/trading activities did not meet the eligibility criteria.
 13. On the same date, the Appellant's agent sought to have a telephone conversation with the Respondent to discuss its position that the Appellant was deemed ineligible for inclusion on the CRSS.
 14. On 7^h December 2020, the Respondent issued correspondence to the Appellant's agent requesting that he refer to Section 4.1.4 of the updated CRSS guidelines (this describes what constitutes a business premises). The Respondent also stated "*Unfortunately as the actual activity takes place at the [REDACTED] and not the business premises, it would appear that your client is ineligible for the CRSS scheme.*"
 15. Subsequent correspondence ensued between the Appellant's agent and the Respondent which cumulated in the Appellant's agent being advised, in the event he disagreed with the Respondent's findings, that he could bring an appeal to the Commission or submit additional documentation to the Respondent in support of the Appellant's position.
 16. On 18^h December 2020, the Appellant submitted additional correspondence to the Respondent. Within that correspondence, the Appellant's agent explained how the Appellant's business operated and provided a sample of work done for one of its customers. The Appellant's agent further described the Appellant's business as:

"a [REDACTED] studio of over [REDACTED] where 95% of their business takes place. At the studio, they meet clients of which are private, corporate and [REDACTED] design, (sic) construct, event settings and walk through experience.

██████████ is not just a ██████████, it is a creative design company ██████████ studio of which 95% of their business takes place with their clients, which is located at ... (can be viewed on google maps).”

17. On receipt of this information, the Respondent advised that it would further review the Appellant’s eligibility for inclusion on the CRSS. Subsequently, on 26th January 2020, the Appellant’s agent informed the Respondent that the Appellant was a member of the Irish Hotels Federation.

18. On receipt of the additional information, the Respondent replied as follows to the Appellant’s agent on 26th February 2021:

“Income from any events that takes place outside the premises must be excluded from your weekly turnover calculation.

Events including ██████████ do not take place at the business premises and any activity involving these events is not eligible for CRSS and must be excluded from weekly turnover figure.

However if customers come to the premises and purchase items that are not part of an event that was organised by the business that takes place elsewhere, this income is eligible for CRSS and can be included in the weekly turnover figure.

The onus is on the applicant to distinguish the portion of the income applicable. Be advised you could be subject to audit in the future and you will then have to provide evidence.

Please review the turnover in the application and amend it if necessary.

You can revert to me using this channel once you have this done and I should be able to review it much sooner”

19. On 12th March 2021, the Appellant’s agent requested the relevant section in the Respondent’s CRSS guidelines³ which stated that events taking place outside of the business premises, including any activities relating to these events, must be excluded.

³ Covid Restrictions Support Scheme – Guidelines on the operation of the Covid Restrictions Support Scheme - <https://www.revenue.ie/en/corporate/press-office/budget-information/2021/crсс-guidelines.pdf>

20. On 15th March 2021, the Respondent advised the Appellant's agent that the relevant sections of its guidelines were contained in paragraphs 4.1.4 and 4.1.5 of those guidelines.
21. On 24th March 2021, the Respondent advised the Appellant's agent that as it had not received a response to its correspondence of 26th February 2021, it was permitting the Appellant until 29th March 2021 to provide a reply and absent same, it would assume that the Appellant accepted the position that it was ineligible for inclusion on the CRSS.
22. Subsequently, on 24th May 2021, the Appellant queried why its application for the CRSS was denied and how to proceed with an appeal. Furthermore, on 8th July 2021, the Appellant's agent furnished the Respondent with a copy of a complaint it had made to the Office of the Ombudsman regarding the denial of the Appellant's inclusion on the CRSS.
23. By way of reply on 22nd July 2021, the Respondent acknowledged receipt of the submission that was sent to the Office of the Ombudsman. The Respondent further advised within that correspondence, that complaints to the Office of the Ombudsman were separate and distinct to its operations and as such the position outlined in its correspondence of 26^h February 2021 remained. Furthermore, the Respondent advised the Appellant's agent that if he wished to lodge an appeal to the Commission on the Appellant's behalf that it's provided guidelines outlined the required procedure for this to occur.
24. The Appellant submitted its Notice of Appeal to the Commission on 20th August 2021.
25. Following the submission of the Appellant's Notice of Appeal, the Appellant's agent wrote to the Respondent. Within that correspondence, the Appellant's agent advised that the Office of the Ombudsman had requested that if he wished to pursue his complaint in relation to the Respondent's handling of the Appellant's CRSS registration that he could avail of the Respondent's Review and Complaint procedure⁴. The Appellant's agent further requested the Respondent to provide him with details of such procedure.
26. This information was provided by the Respondent on 15th September 2021, following which on 27th September 2021, the Appellant's agent submitted its complaint to the Respondent which outlined the Appellant's position.
27. On 19th October 2021, the Respondent issued a letter to the Appellant's agent advising that a "Local Review could not be carried out". The Respondent explained under its

⁴ The Respondent's complaint and review procedures are detailed on Leaflet CS4 which is available at <https://www.revenue.ie/en/corporate/documents/customer-service/cs4.pdf>

complaint guidelines, insofar as a complaint relates to the interpretation of legislation, that such functions are reserved for the Commission and the Courts. As such, the Respondent stated that it was unable to resolve the Appellant's complaint but it noted that the Appellant had previously submitted its appeal to the Commission who were the appropriate body to determine the matter under dispute.

Documentation submitted to the Commission

28. In support of its appeal, the Appellant submitted the following documentation to the Commission:

28.1. A number of photographs of the Appellant's premises. These showed:

28.1.1. The exterior entrance door to the Appellant's premises. This door displayed a Covid-19 "spread avoidance" notice and through the glass panel on the door showed floor markings to assist with social distancing measures.

28.1.2. A shot of the entrance hall to the building. This displayed a promotional display stand for the Appellant's business. To the rear of the photograph was a number of display cabinets and a decorative table.

28.1.3. A close up of decorative tables which [REDACTED] together with a promotional booklet/brochure which detailed the Appellant's activities.

28.1.4. A picture of the Appellant director and his assistant arranging [REDACTED] in an unknown location.

28.1.5. Four further pictures of a table which displayed [REDACTED]

28.1.6. A number of display cabinets which also displayed decorative show items.

28.2. A typeset document entitled "[REDACTED]". This document was on blank paper and stated:

[REDACTED] hired [REDACTED] as [REDACTED] for their bespoke Christmas [REDACTED]. [REDACTED] worked on an initial look book, [REDACTED] bought in [REDACTED]

produced samples at their [REDACTED] studio in [REDACTED]
[REDACTED]

Budgets were then submitted, reviewed, amended where necessary and approved months in advance to enable [REDACTED]
[REDACTED]

Work on the [REDACTED] started in late summer and continued 5 days a week until the installation date of mid-November.

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED] also changed all the [REDACTED]
[REDACTED]
[REDACTED] at
our [REDACTED] and delivered to [REDACTED]

- 28.3. A copy of the Appellant's tax clearance certificate dated 25th June 2021.
- 28.4. A summary and detailed breakdown by customer of the Appellant's turnover for the year ended 31st December 2019.
- 28.5. A copy of an undated letter sent by the Appellant to the Respondent. This stated:

"... I really do believe that [the Appellant] fulfil all of the criteria for the CRSS grant.

*[The Appellant] is a [REDACTED]
[REDACTED] where 95% of the business takes place. At the [REDACTED], they meet clients of which are private, corporate and [REDACTED] to design, construct, (sic) event settings [REDACTED]*

*They build [REDACTED] and displays at the premises, [REDACTED]
[REDACTED] all of which a huge operation takes hundreds of manhours (sic) with teams of staff.*

We have attached a memo outlining the time of an event carried out for a client in conjunction with [REDACTED] in 2019.

*[The Appellant] is not just a [REDACTED] it is a [REDACTED]
[REDACTED]*

32. By default, the Appellant submitted, the Respondent in holding its view, had failed to attribute any value to the [REDACTED] which occur at the Appellant's business premises. The Appellant further submitted that those activities
[REDACTED]
[REDACTED]
[REDACTED] *and not just the single day of the event!.*"
33. The Appellant further submitted that "*such a narrow interpretation that focuses entirely on event execution completely ignores the months of [REDACTED]
[REDACTED] and defines [the Appellant's] events, both in terms of time and its related revenue allocation. Consequently, this [REDACTED]
[REDACTED]
[REDACTED]*"
34. In conclusion, the Appellant submitted that as it conducted its activities from a building, as defined, then the Respondent had erred in its issued determination in which it stated that the Appellant did not ordinarily conduct its business activities from a building or other physical fixed structure. In those circumstances, the Appellant submitted that its appeal should be allowed.

Respondent

35. The Respondent submitted the burden of proof was on the Appellant to demonstrate, on the balance of probabilities, the Respondent's determination was incorrect and that the Appellant was, in fact, entitled to the CRSS payments the subject matter of this appeal.
36. In support of this position, the Respondent opened the case of *Menolly Homes Ltd v Appeal Commissioners & Revenue Commissioners* [2010] IEHC 49, ("*Menolly Homes*") where Charleton J held:
- "The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioners as to whether the taxpayer has shown that the relevant tax is not payable."*
37. The Respondent stated that section 485 TCA 1997 was inserted by section 11 of the Finance Act 2020 and came into effect on 13 October 2020. The Respondent further stated that the objective of the CRSS, is outlined in section 484 TCA, which it states "*is to provide a necessary stimulus to the economy to mitigate the financial consequences of the Covid-19 pandemic.*"

38. The Respondent opened section 485(4) (b) TCA 1997 which it submitted outlines the criteria for a person to be deemed eligible for receipt of CRSS payments. The Respondent submitted that such a person must carry on a relevant business activity whose trade has been disrupted because of the:

“applicable business restrictions provisions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of the person is carried on ...”

39. The Respondent acknowledged that there is no doubt that the reduction or cancellation of events as a result of Covid restrictions had a negative impact on the Appellant’s ability to operate effectively. However, the Respondent submitted that as the Appellant’s business activities were not operated from its business premises this did not satisfy the legislative requirements to enable the Appellant avail of CRSS payments.

40. The Respondent opened part 4.1.4 of its CRSS Guidelines, which it stated provides a helpful insight into why CRSS was not available to the Appellant. Those Guidelines state:

“Where a person is carrying on a business activity which is not ordinarily carried on from a business premises, as defined for the purposes of the scheme, then even if all other criterial are met, that person will not be entitled to make a claim under CRSS.”

[Emphasis added]

41. In the event that the Commission held that the Appellant conducted some of its business activities from a premises, as defined, the Respondent submitted as the Appellant failed to provide a breakdown of its relevant turnover derived from its business premises, then it was ineligible for inclusion on the CRSS in respect of any portion of its business activities.

42. In summation, the Respondent submitted that as the Appellant had failed to produce any evidence that its customers were ordinarily required to attend its business premises in order to avail of its services, then its appeal could not succeed.

Material Facts

43. The Commissioner found the following material facts from the documentary evidence, which were not contested by the Respondent, and are required eligibility conditions for inclusion on the CRSS:

43.1. The Appellant’s business activities commenced before 26^h December 2019.

- 43.2. The Appellant's turnover was less than 25% of the average weekly turnover level of that in 2019.
- 43.3. The Appellant's business profits are chargeable to taxation under Schedule D, Case 1.
- 43.4. The Appellant intended to (and subsequently did) carry on business activities after the "Covid-19 restrictions" were lifted.
- 43.5. The Appellant had complied with all their VAT registration and return obligations.
- 43.6. The Appellant held a tax clearance certificate at all material times.
- 43.7. The Appellant applied for registration under the CRSS on 9th November 2020.
- 43.8. The Respondent issued a determination notice to the Appellant on 22nd July 2021. Within that notice the Respondent denied the Appellant eligibility under the CRSS on the grounds that it was not required to prohibit or restrict its customers from accessing its business premises.
44. In addition, the Commissioner found the following material facts from the Parties' submissions:
- 44.1. The Appellant is an [REDACTED] Within its provided submissions, the Appellant defines its business activities more specifically as [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
- 44.2. 95% of the Appellant's business activities takes place at its registered office address.
- 44.3. The Appellant states that this address contains a [REDACTED] and invited the Commission to view those premises on "google maps".
- 44.4. The google maps image does not display a picture of any such building but in place shows a country road and what appears to be a residence off that road.
- 44.5. In addition, the Commission were provided with a number of photographs of the Appellant's premises. These photographs display a number of rooms which contain display items. Those rooms did not show any [REDACTED]
[REDACTED]

- 44.6. No third-party evidence was produced to the Commission to confirm the Appellant's position that its customers are required to ordinarily attend its business premises to avail of the Appellant's services.
- 44.7. The Appellant provides a number of its services, such as [REDACTED] to its venues which are hotels.
- 44.8. The Appellant does not own or rent these hotels and as such they cannot be considered to be the Appellant's business premises.
- 44.9. In addition to its main service of [REDACTED], the Appellant estimates that 1% of its 2019 turnover was attributable to the sale of [REDACTED]
- 44.10. No evidence was provided to the Commission which demonstrated that customers were required to attend the Appellant's business premises to purchase the [REDACTED] product.
- 44.11. Included within the Respondent's correspondence of 26^h February 2021 was the following narrative:
- "Income from any events that takes place outside the premises must be excluded from your weekly turnover calculation...However if customers come to the premises and purchase items that are not part of an event that was organised by the business that takes place elsewhere, this income is eligible for CRSS and can be included in the weekly turnover figure...The onus is on the applicant to distinguish the portion of the income applicable..."*
- 44.12. The Appellant failed to provide the Respondent or the Commission with any evidence that the Appellant's customers purchased any items direct from its premises.

Analysis

45. To be eligible for inclusion on the CRSS, the Appellant is required to prove that its customers were ordinarily required to attend its business premises to avail of its services. The Commissioner notes from the Appellant's submissions it states that its business premises are where the management of the business as well as planning and logistics for [REDACTED] are run from. These activities do not demonstrate to

the Commissioner that the Appellant's customers were required to attend the premises for those functions.

46. The only submission received from the Appellant which indicated that its customers were required to attend its business premises to avail of its services was the provided statement headed "[REDACTED]" (see subparagraph 28.2 above) which states that customer attended the Appellant's business premises to view and approve [REDACTED]. However, as that document was not provided by the customer but evidently by its wording from the Appellant or its agent, the Commissioner finds that he is unable to lend any weight to this document.
47. However, in taking the Appellant's submissions at its height, while the Appellant may spend a significant amount of its time in preparing for events at its business premises, this does not provide any reason why the Appellant's customers are required to attend its business premises. Furthermore, in noting the nature of the Appellant's activities, it is evident that its products or services, such as [REDACTED] can only be provided at the hotel event locations. As the Appellant does not own or rent those hotels, it follows that they are not the Appellant's business premises and while the operators of those hotels may have been required to prohibit or restrict members of the public from accessing those premises, no such obligation was placed on the Appellant. As such the Commissioner finds that the Appellant's appeal cannot succeed as it has not demonstrated that it was required to prohibit or substantially restrict its customers from accessing its business premises.
48. If the Commissioner is mistaken in his findings and an element of the Appellant's activities required it to prohibit or substantially restrict its customers from attending its business premises, to be eligible for CRSS eligibility, the Appellant was required to fulfil the requirements of section 485 (6) TCA 1997. That section of the TCA 1997 requires, where a taxpayer provides a number of component products, some of which are eligible for inclusion on the CRSS and some which are not, that the turnover of the qualifying and non-qualifying business activities are split on a "just and reasonable basis".
49. In line with this requirement, the Respondent invited the Appellant to provide details (subparagraph 44.11 above refers) so that it could perform this split, if applicable. Despite the Appellant acknowledging within its submissions that the Respondent's CRSS Guidelines provide "*where only part of the trade of a business is carried on from the business premises then the relevant business activity comprises those trading activities which are carried on from the business premises*", for reasons unknown it neglected to provide the

Respondent with this information. As this information was not provided to the Commission also, it follows that the Commissioner is unable to consider the provisions of section 485 (6) TCA 1997 and must find that as the Appellant failed to demonstrate that it was required to prohibit or substantially restrict its customers from accessing its business premises, and as such, its appeal cannot succeed.

50. In the similar appeal, the appellant operated a seasonal business and its business premises consisted of a warehouse and a marquee set up on land owned by public bodies. As in the Appellant's appeal, the central issue to be determined within the similar appeal was whether the Appellant was required as a result of applicable business restriction provisions to prohibit, or significantly restrict, members of the public from having access to its business premises which the Commissioner noted is a prerequisite for CRSS eligibility under section 485 TCA 1997.
51. Within the similar appeal, the Commissioner noted that the CRSS was introduced by the Government to provide *"targeted support for businesses directly impacted by public health restrictions with the result that they had to temporarily close or significantly restrict access to their premises"*.
52. In coming to his findings in that appeal, the Commissioner examined the "complicated" sections of section 485 TCA 1997 utilising the principles of statutory interpretation in *Perrigo Pharma International DAC v John McNamara, the Revenue Commissioners, the Minister for Finance, Ireland and the Attorney General* ([2020] IEHC 552).
53. In so doing, the Commissioner examined a number of definitions contained within section 485 (1) TCA 1997 and the Health Act 1947 (Section 31A - Temporary Restrictions) (Covid-19) (No. 10) Regulations 2020. Following that analysis, the Commissioner noted that the key phrase contained within section 485 (1) TCA 1997 was that the business was *"required by the provisions of Covid restrictions..."* to have been required to "prohibit or significantly restrict members of the public from having access to the **business premises**" [emphasis added]. As the Appellant in the similar appeal operated its business from a warehouse and a marquee, the Commissioner held that it did not have a business premises which it was required to prohibit or significantly restrict members of the public from having access to.
54. In considering the implications of a business not being required to restrict members of the public from having access to its business premises, the Commissioner referred to paragraph 4.2.4 of the Respondent's CRSS guidelines which states:

“What if a business is not prohibited or significantly restricted from allowing customers to access its business premises but its customers base has significantly reduced because of Covid-19?”

The business must meet the requirement that it ordinarily operates from a fixed business premises and, under the specific terms of the Covid restrictions announced by the Government, customers of the business are prohibited, or significantly restricted, from accessing those business premises....”

55. As the Commissioner held in the similar appeal, that the appellant was not required to prohibit or significantly restrict members of the public from accessing its business premises under the specific terms of Covid restrictions, the Commissioner found that the appellant was not entitled to avail of the provisions of section 485 TCA 1997 and hence was ineligible for payments under the CRSS. It therefore follows that as the Commissioner has also determined that the Appellant in its appeal was not required to prohibit or significantly restrict members from accessing its business premises, then the Commissioner is required to find that the Appellant is ineligible for inclusion on the CRSS.
56. For the purpose of completeness the Commissioner brings the following comments contained within the Appellant's submissions, which he commends, to the attention of the Respondent:

“For the avoidance of any doubt, we make no complaint in relation to the courtesy and consideration proffered by Revenue Commissioners in this case, which has been exemplary throughout. Also, we accept that in general terms that obtaining a clear understanding of actual business model of our client can prove challenging if viewed in terms of event execution only...”

57. The burden of proof lies with the Appellant. As confirmed in *Menolly Homes*, “*the burden of proof is...on the taxpayer.*” The Commissioner finds that the Appellant has not discharged the burden of proof in this appeal and finds that the Appellant has not shown that it was entitled to avail of the provisions of section 485 TCA 1997.

Determination

58. For the reasons set out above, the Commissioner determines that the Appellant has failed in its appeal and has not succeeded in demonstrating its eligibility for inclusion in the CRSS. Accordingly, the Respondent's determination dated 22nd July 2021, in which it held that the Appellant was ineligible for payment supports under the CRSS is upheld by the Commissioner without variation.

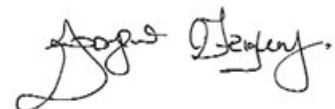
59. It is understandable that the Appellant may well be disappointed with the outcome of its appeal but the Commissioner has no discretion to deviate from the legislation. The Appellant was correct to avail of its right of appeal and to check its legal entitlements. The Commissioner hopes the Appellant's business has recovered since the easing of Covid restrictions and commends the parties for their submissions.
60. This Appeal is determined in accordance with Part 40A TCA 1997. This determination contains full findings of fact and reasons for the determination. Any party dissatisfied with the determination has a right of appeal on a point of law only within 42 days of receipt in accordance with the provisions set out in the TCA 1997.

Notification

61. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ (5) and section 949AJ (6) of the TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ of the TCA 1997 and in particular the matters as required in section 949AJ (6) of the TCA 1997. This notification under section 949AJ of the TCA 1997 is being sent via digital email communication only (unless the Appellant opted for postal communication and communicated that option to the Commission). The parties will not receive any other notification of this determination by any other methods of communication.

Appeal

62. Any party dissatisfied with the determination has a right of appeal on a point or points of law only within 42 days after the date of the notification of this determination in accordance with the provisions set out in section 949AP of the TCA 1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.



Andrew Feighery

Appeal Commissioner

18th December 2023