

Statement of Case Form Guidance Note

Section 1: Appellant's details

The word Appellant is used to describe the person / company / organisation to whom the appeal relates.

Please complete this section in full so we can contact you with further information regarding your appeal.

Your Tax Appeals Reference Number can be found either on the Tax Appeals Commission correspondence acknowledging receipt of your appeal, or on the correspondence requesting you to submit a Statement of Case.

We also require the PPSN / Tax Reference number that is relevant to your appeal. This number will be on correspondence that issued to you from the Revenue Commissioners.

Please include your email address so that we can communicate with you by email.

If your appeal is related to another appeal and you have been provided with an additional Tax Appeals Reference Number relating to the other appeal, include the Tax Appeals Reference Number of the related appeal. Further guidance on consolidating an appeal and joining an appeal are available on www.taxappeals.ie

Section 2: Appellant's representative's details

A representative is someone who is appointed by the Appellant to assist with the appeal process. If you have a representative acting on your behalf you must provide us with written authorisation stating that you give this office permission to discuss your appeal and correspond with the nominated person.

Your representative must have a professional qualification e.g. in accountancy, tax or law, that qualifies them to assist you in the appeals process. If your representative does not have a professional qualification the Appeal Commissioners may, at their discretion, allow such person to represent you at your hearing if they consider it appropriate to do so.

Please include the email address of your representative so that we can correspond with your representative by email in relation to this appeal.

If you have already done so in connection with your Notice of Appeal, there is no need to provide us with the authorisation again. If, however, you have changed your representative since you made your appeal, you must provide us with written authorisation stating that



you give this office permission to discuss your appeal and correspond with the nominated person.

Please remember to advise us in writing if you change your representative.

Section 3: Preferred contact method

If you do not wish us to use email to correspond with you in relation to your appeal, please complete the box on the form to indicate this.

The Tax Appeals Commission will contact you only by your preferred method.

Section 4: Details of the appealable matter

We require details of the type of tax or matter you are appealing against. For example, your appeal may relate to an income tax, corporation tax or capital gains tax matter.

You should enclose copies of the assessment(s) / decision(s) you are appealing and any other document(s) relevant to your application.

We also require the following details relating to the amount of tax that is under dispute between you and Revenue.

Please complete each of the boxes on the form to include:

- *Details of the amount of tax assessed*

Your notice of assessment may include amounts of tax that you have self-assessed on your tax return together with additional tax which is being assessed by Revenue. Please include in this box the total amount of tax assessed on the notice of assessment.

Where the matter under appeal relates to a dispute on a final Revenue decision related to vehicle registration tax, please complete the amount of tax assessed by Revenue based on Revenue's valuation set out in the final decision letter.

- *Details of the amount of tax already paid by you, if relevant*

Your notice of assessment should include details of the tax already paid by you, if relevant. If your appeal relates to a disputed refund amount, you should include the full amount of tax paid by you (which may include the refund amount under dispute).

- *Details of the amount of tax under dispute*

This is the amount of tax that is at issue in your appeal.

For example, if the matter under appeal relates to income tax, you may have paid your income tax by means of PAYE deducted by your employer. The income tax under dispute in your appeal which you should identify in this box may be an additional amount of income tax which has been assessed by Revenue or may be the amount of a refund of income tax



which you have claimed but which Revenue has denied in its final assessment or decision letter.

Section 5: Public hearings

Section 949Y Taxes Consolidation Act 1997 specifies that all hearings shall be held in public, unless the Appellant requests all or part of the hearing to be held in private.

As the Appellant, you will already have indicated your request for your hearing to be held in private in your Notice of Appeal.

As you complete your Statement of Case, you may wish to reconsider whether you would like some, or any part of the hearing for your appeal to be heard in private (in camera). For example, when you review the evidence you would like to present, would you be uncomfortable having this evidence heard in a public setting?

If you wish to change the indications on your preference for the hearing to be heard in private (in camera) that you made in your Notice of Appeal, please do so now in your Statement of Case.

If you wish to have the hearing held in private, you must indicate your preference as to whether you would like some or all of your appeal to be held in private. If you have indicated on the Statement of Case form a preference for your hearing to be heard in private/ part in private, then your hearing will be heard in private/ part in private.

If you do not indicate a preference, we will assume that you have no objection to any hearing in the course of your appeal being held in public.

The Appeal Commissioners have the power to direct that a hearing or part of a hearing is heard in private if they consider it necessary. Instances of where the Appeal Commissioners would issue this direction include:

- In the interest of public order or national security,
- To avoid serious harm to the public interest,
- To maintain the confidentiality of sensitive information,
- To protect an individual's right to respect for his or her private and family life, or
- In the interests of justice.

Section 6: State if your appeal is a Simple Case and if so, include reasons why

If you consider your appeal is a Simple Case, please provide us with a brief description of why that is your position.

The most common reason for your appeal being classified as a Simple Case is likely to be that the amount under dispute is less than €5,000.

It could also be a Simple Case where you expect that the evidence to be presented will be straightforward, there is a single, net point under dispute and you do not expect the matter



will require a hearing of more than a couple of hours, if one is needed at all. Some determinations can issue without a hearing, based on a review of the evidence by an Appeal Commissioner.

Guidance is available on www.taxappeals.ie on matters that we consider are Simple Cases and those that are Complex Cases. In Complex Cases, we may not be in a position to adopt the simplified procedures which can expedite hearings for Simple Cases. For example, even if the amount under dispute in your appeal is less than €5,000, we may consider that your appeal is a Complex Case.

If you consider that your appeal is a Simple Case, the Tax Appeals Commission asks that when you complete the Statement of Case, in addition to the facts and evidence related to your appeal and case law references, that you also include the legal arguments that you would like to present in respect of your appeal, if you know of any. You will see in the Statement of Case Form a section for you to Outline the legal Arguments in your appeal, where you consider that your appeal is a Simple Case.

Where it is a Simple Case, the Appeal Commissioners intend to form an understanding of the matters related to your appeal and the conduct of the hearing in your appeal based on the Statement of Case and related documents.

You can view at www.taxappeals.ie a diagram which provides an overview of the simplified appeals procedure which applies to Simple Cases.

In a Simple Case, it is likely that the next steps before a hearing will include directions (instructions) that we will make to you as Appellant and to Revenue:

- In advance of the hearing, to direct Revenue to set out its legal arguments to be presented at the hearing;
- In advance of the hearing, that you as the Appellant and Revenue will agree that you have provided to us and to Revenue details of all facts and written evidence that you will present at the hearing;
- If relevant, to provide details of witnesses including experts you will call upon to present evidence at the hearing are agreed; and / or
- To schedule the time and date of the hearing.

The purpose of the information you provide at sections 7 to 11 of the Statement of Case Form is to provide the Appeal Commissioners with sufficient information to enable them to form an understanding of the matters under dispute in your case. This includes the main facts that are relevant to your case, the evidence you are seeking to present in support of those facts and the case law and statutory references that relate to your appeal. With this information, they will make decisions related to the conduct of your appeal hearing.



When you are completing the information in your Statement of Case relating to the statutory provisions being relied upon, the outline of the relevant facts, relevant case law, the materials in support of your case and setting out details of witnesses, you should ensure that you have included all of the important information that you will seek to rely upon during the appeal hearing. If it is not included, you may not be able to rely upon this information during the hearing.

Section 7: The statutory provisions being relied upon

You are requested to include a list of the sections in legislation that relate to your appeal, if known to you.

The relevant section references may be cited in correspondence from Revenue related to the matter under dispute.

You may seek to include additional section references which you consider are relevant.

Please try to include a full list of the statutory references that you consider relate to the matter under dispute. Some examples on this are set out below:

- If the matter under dispute relates to the denial of a tax relief or an exemption, include a reference to the tax section that gives the relief or the exemption;
- If the matter under dispute relates to the clawback of a relief, include a reference both to the tax section(s) which grant the relief and the section(s) which describe what happens in certain events to cause the relief to be later denied, or the relief given to be clawed back;
- If the tax under dispute is being charged based on the value of an asset, describe the tax section that imposes the charge together with the sections that set out the rules, if any, for valuing the asset for tax purposes;
- If the tax under dispute is triggered when an asset is disposed of, include the sections that describe the disposal event related to the asset.

Section 8: An outline of the relevant facts

Describe, in simple terms, the facts related to the matter under dispute.

For example, if your appeal relates to the denial of a tax relief such as an expense deduction, or a tax credit, outline the facts that lead you to consider that all the conditions for the relief have been met.

There are often a number of conditions that must be satisfied in order for a relief to be availed of by a taxpayer. As you consider the facts, please outline those conditions that you believe have been met and those that you believe Revenue may be disputing.



As you analyse why you believe you meet the conditions for the relief, consider what written evidence you can produce to substantiate your position.

In your description of the facts of the appeal, we suggest that you identify those conditions which you believe are necessary for the relief to apply. Not all of these matters may be under dispute with Revenue. Where you believe that the matter under dispute concerns your eligibility to meet some conditions of the relief, but that other conditions are not in dispute, you can state this in your appeal. You may then wish to focus in your Statement of Case on presenting the facts and evidence that relate to the relief conditions that are under dispute.

Where you believe you meet these conditions, describe as clearly as you can, why this is and describe and attach evidence to your Statement of Case that supports your belief. This can be done in section 10 of the Statement of Case form related to written materials.

It could be useful to cross reference your description of the facts to the written evidence you attach to the Statement of Case as well as the description of the witnesses that you may seek to rely upon. In this way, we can more usefully link the evidence you intend to present with the facts in the appeal. An example of this would be to include an index to the written evidence which is described in the section 10 (relevant written material) and include cross references to these materials as you describe the facts in your appeal.

Section 9: Any relevant case law (if applicable)

You are requested to include here a list of the relevant case law which you consider will support your appeal, if you know of any.

In this section, simply list the case law references that you will rely on (and if known to you) in support of your legal arguments. You are not required in this section of the form to outline detailed legal arguments in support of your appeal.

If your case is a Simple Case, you should use section 12 of the form in which to set out the legal arguments in support of your appeal.

Section 10: List and copies of any written material you intend to rely upon during the appeal

The purpose of the Statement of Case is to provide the Appeal Commissioners with sufficient understanding of the facts and the main evidence which you are seeking to present in support of your appeal. This information is important to allow us to make decisions on matters related to the conduct of your appeal.

The main focus of the Statement of Case is a description of the facts relevant to your appeal. Therefore, you must attach to your Statement of Case the key pieces of written evidence that you intend to present at the hearing in support of these facts.



The documentary evidence that you attach should meet a standard of sufficiency to allow us to form a good understanding of the matters at issue and the complexity (if it is present) of the matters under dispute in your appeal. If evidence which is important to the matters under dispute in your appeal is not included, you may not be able to rely upon this evidence during the hearing.

Bear in mind that the other party in the appeal e.g. Revenue, may challenge your version of the facts and may seek to rely on evidence that supports different facts.

See separate guidance which describes the burden of proof for appellants in an appeal available at www.taxappeals.ie. You may wish to review this guidance as well as guidance on evidence as you identify and attach the main pieces of written evidence in support of your appeal.

The facts may be in dispute in your appeal or it may be that the application of tax provisions is in dispute based on your particular facts. Your evidence seeks to confirm that a fact that you are relying upon in your appeal is true.

Types of evidence

If, for example, the matter under dispute is a claim for a relief (such as an expense deduction or a tax credit), as you analyse why you believe you meet the conditions for the relief, consider what written evidence you can produce to substantiate your position.

Time spent

For example, if the relief is dependent on time spent doing something, what written sources of evidence can you produce? These might include a letter from an employer that confirms you have been carrying out the required duties during a defined period of time; payslips evidencing your occupation during a certain period; evidence that you were present somewhere for a period of time, etc.

Incurring expenditure

If the relief is dependent on you paying for something, you may wish to attach a copy of the receipt or other evidence of payment, such as a credit card statement or a bank statement.

Time of an event or transaction

If the timing of an event is important e.g. the date of sale or purchase, or when you spent money, please provide written documentation that evidences the timing of the sale or purchase or when you spent the money.

Order or sequence of events

If the order or sequence in which events occurred is important, it would be useful to provide a written chronology or timeline of events, supported by written evidence. This might include copies of minutes of meetings at which decisions were made, copies of bank



transfers for payments, copies of receipts evidencing payment, copies of extracts from external registers which record the event and the date of the event, etc.

Valuation

If the matter under dispute is the value of an item, please describe the basis for your valuation.

You may already have a valuation report prepared by an expert which you should attach.

If you do not yet have a valuation report but expect to provide one in support of your valuation, please refer to your intention to provide such a report. We suggest you include a written description of the basis that you have used to arrive at your valuation which is under appeal together with any evidence you have which supports the basis for your valuation.

Expert reports

If your appeal involves a matter in which you will seek to provide evidence in the form of expert testimony, you may intend to provide an expert's written report. If this is not yet available at the time you submit your Statement of Case, please refer to your intention to provide such a report. We suggest that when you complete your Statement of Case you include a written description and the main supporting evidence of the basis that you have used to arrive at the matter under dispute. Please also outline the expected contents of the expert's report and how this will evidence your position.

Section 11: Details of any witnesses you intend to call upon during the appeal

You should provide a brief description of witnesses you intend to call upon to provide evidence during the appeal.

You may not be in a position at the date of submission of the Statement of Case to name your witnesses. Where you cannot name the witnesses, please describe the type of evidence that you expect the witness to present e.g. will the witness:

- provide evidence related to the intended outcome of transactions?
- provide evidence on the order in which events occurred?
- provide expert evidence in support of a valuation or on a technological or scientific matter?

Witnesses can assist in outlining the order of occurrence and explain why events occurred in the manner they did. They can also provide evidence as to the purpose and intent behind transactions which may not be evident from the written materials that merely record or evidence the occurrence.

You may also wish to call upon an expert witness such as a valuation expert to explain and defend the assumptions upon which your valuation is based.



Section 12: Outline of legal Arguments – for a Simple Case

A separate Outline of Arguments document will be requested for a Complex Case

If you consider that your appeal is a Simple Case, the Tax Appeals Commission asks that when you complete the Statement of Case Form, you also include the legal arguments that you would like to present in respect of your appeal, if you know of them.

See separate guidance on **setting out your legal arguments related to an appeal**, available at www.taxappeals.ie which suggests you might approach this in 4 steps:

Issue – identifying the issue that is under dispute in your appeal. There may be more than one

Law – identifying the law that sets out the legal principles relevant to the issue

Application – applying the law you have identified to each issue in the context of the facts of your appeal

Conclusion – setting out your conclusion or answer to each issue you have identified

When you prepare your Outline of legal Arguments, you need to include **all of the issues under dispute and related legal arguments** that you believe support your appeal. This is advisable even where you believe those issues and the related arguments were accepted by Revenue in past correspondence or discussions with that office.

If you fail to include some legal arguments which you will seek to rely upon in the appeal hearing, you may not be able to raise them at the hearing. In this way, you may not be presenting your appeal with all of the important or relevant arguments that could be supportive of your position.

Section 13: An estimation of the likely duration of a hearing

You are required to provide an estimate of the length of time it will take to have your appeal heard before the Appeal Commissioners. You should take into account the length of time it will take you to present the written evidence you listed above, the witnesses you may call upon to present evidence at the hearing and the arguments you wish to make. Please bear in mind that Revenue may also seek to present evidence including witnesses at the hearing as well as making its arguments at the hearing.

As you estimate the time you believe the hearing may take, you may wish to review guidance on www.taxappeals.ie on the **conduct of an appeal hearing** which includes guidance on the time available each day for hearings.



Section 14: Determining the appeal without a hearing

If the Appeal Commissioners think it is appropriate, they may adjudicate (i.e. decide on) your appeal without a hearing. This means that you will not have an appeal hearing. The Appeal Commissioners will decide your appeal based on the information both parties have provided, e.g. the information on your grounds of appeal in your Notice of Appeal, the facts and evidence set out in your Statement of Case and your legal arguments.

If you agree to have your appeal adjudicated upon by the Appeal Commissioners without a hearing, you can indicate 'Yes' on the Statement of Case Form. Please note that whilst you may agree for your appeal to be adjudicated without a hearing, the Appeal Commissioners may still decide to hold a hearing.

Section 15: Can the matter under appeal be settled by agreement with the other party

If you consider that your dispute and appeal can be settled with Revenue outside of the tax appeals process, you should indicate 'Yes' in this section of the form. You may choose to select 'Yes' if you are communicating with Revenue and you believe that the matter under dispute will be agreed outside of the appeal process.

If you select 'Yes', the Tax Appeals Commission may issue a Direction (which is an instruction) providing for a **Stay in Proceedings**. This will put on hold your appeal for a fixed period of time. The **Stay in Proceedings** correspondence will set out the period of time that your appeal will be placed on hold. You may, at any time, seek to end the stay in proceedings by writing to the Tax Appeal Commission. By ending the stay in proceedings, your appeal will continue to the next step in the appeals procedure.

If you select 'No', you do not consider that your appeal can be settled outside of the appeals process, your appeal will continue to the next step in the appeals procedure.

Section 16: About your requirements

If you, your representative, any witnesses you expect to attend or anyone accompanying you to the appeal has a disability or a particular need, you should let us know so we can accommodate them.

Section 17: Signature

If you are completing the form manually, please ensure that it is signed and dated by you or by your representative.

If you are completing the form electronically, no signature is necessary; instead please insert your full name and the date.

If you have a representative acting on your behalf please ensure you have provided us with written authorisation stating that you give this office permission to discuss your appeal and correspond with the nominated person.



Section 18: Checklist

This section of the Statement of Case is a reminder that you must include important information with your submission.

- Have you enclosed a copy of the notification (notice of assessment or decision) that you are appealing?
- If you have not already done so when you lodged the Notice of Appeal, have you enclosed written authorisation if this form is being submitted on behalf of an appellant?
- Have you enclosed copies of any written material you intend to rely upon as evidence during the hearing?
- Have you enclosed copies of the relevant case law citations?
- FOR A SIMPLE CASE, have you enclosed a copy of your legal arguments, if relevant, together with the relevant case law citations?
- In addition to submitting your documentation to the Tax Appeals Commission, have you confirmed to us that you have sent a copy of the Statement of Case and related documents to Revenue?

Section 19: Sending the Statement of Case

The completed statement of case and additional documents should be emailed to info@taxappeals.ie

Once submitted by email, there is no requirement to send copies of your submissions by post.

If you have decided that we should not correspond with you using email, you should submit your Statement of Case and related documents by post to the following address:

Tax Appeals Commission
Fitzwilton House
Wilton Place
Dublin 2
D02 FX04

At the time of submission of your Statement of Case, you are required to provide a copy of it to the other party in the appeal. Where the other party to your appeal is the Revenue Commissioners, you should submit your copy to taxappealsunit@revenue.ie. This is the unit in Revenue with responsibility for coordinating the conduct of appeals by Revenue.

You will note that in the checklist above, we require you to confirm in your submission to the Tax Appeals Commission that you have copied Revenue with your submission.



In the event that you experience difficulties completing the form and this Guidance Note on completing the Statement of Case has not fully answered your query, please email your query to info@taxappeals.ie or telephone (01) 6624530.

Section 20: Next steps

The Tax Appeals Commissions will:

- Check the details submitted in your Statement of Case and may ask you for more information
- Correspond with you to confirm next steps.

The diagram available at www.taxappeals.ie which provides an overview of the appeals procedure which applies to Simple Cases and Complex Cases.