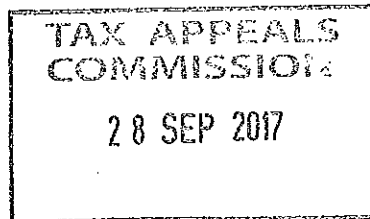


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Tax Appeals Commission,  
Floor 8, Fitzwilton House,  
Wilton Terrace,  
Dublin 2,  
D02 FX04

'Laburnum'  
Drumcannon,  
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X91 XF43



27 September 2017

Re. Public Consultation Process

Dear Sir/Madam,

I am writing as an appellant in response to the above.

I feel the whole idea is admirable, and, if you get sufficient response from accountants and other tax practitioners, the information should be useful in considering procedural changes for the future.

However I also feel that this consultation process is somewhat premature as there seems to be a much more fundamental problem that urgently needs addressing first viz., the personnel situation.

According to your website ("About Us") personnel consists of two Appeal Commissioners and four support staff - that is per latest update of last month, and the only change since, per your Consultation Paper, is the addition of another Commissioner on a temporary basis.

I cannot see that this is in any way adequate in view of the reported case load of over 3,500 appeals currently on hand, but only 38 determinations to date per your website.

The effect of this backlog is clearly illustrated by my own case - although my appeal hearing was nearly a year ago I have not received a decision yet, or indeed any communication. This experience is far removed from the mission statement in par.2 of your Consultation Paper about an "efficient appeals process".

I am sure the current serious situation must also be a matter of concern to TAC, at least it should be, and at this juncture I suggest it is really up to TAC itself to come up with a solution(s) as to how to get appeal cases to an acceptable up to date position. The present consultation process may help in the future, but, as I said above, there is obviously a need for urgent action on present problems.

I also recommend that you open a 'News' type section on your website and include information regarding actions being taken, progress being made etc. which would be useful to interested parties.

That's my contribution, for whatever its worth, and please feel free to use it as you may wish.

Yours sincerely,

  
Michael Hayes