

What you cannot appeal to the Tax Appeals Commission

There are certain matters that you cannot appeal to the Tax Appeals Commission.

Please review these carefully before submitting a Notice of Appeal to the Tax Appeals Commission.

Before making an appeal, you should know that the Tax Appeals Commission cannot:

- Decide on matters that do not relate to tax.
- Change the law. It has to apply the law as it stands, even if that leads to an outcome that you think is unfair.
- Deal with administrative complaints about the conduct of Revenue officials. If you are unhappy with the way Revenue has dealt with your tax affairs, please refer to its guidance and how to complain on www.revenue.ie/en/corporate/information-about-revenue/customer-service/how-to-complain/index.aspx
- Resolve a difference of opinion between you and Revenue where the Revenue opinion has not reached the stage where a notice of assessment has issued or a formal decision has been made. You can only appeal a final notice of assessment or a final decision letter.
- **Decide or vary the amount of interest on late payment of tax. The amount of interest arising on late payment of tax is imposed by legislation. The Tax Appeals Commission has no discretion to adjust interest charges.**
- In limited circumstances, you may be entitled to appeal against a Revenue decision in relation to the imposition of tax penalties. Where you appeal against an amount of tax in dispute, the Appeal Commissioners' determination will relate solely to the tax amount under dispute. It will not deal with penalties which may separately apply.

You cannot appeal:

- Tax overpaid for a tax period which is out of time.
- For example, in the case of tax collected by your employer through the PAYE system, the time limit for appealing against tax overpaid is 4 years after the tax year of the disputed tax liability. The 4 year time limit applies even where you consider that Revenue was at fault for failing to give you a tax credit or a relief to which you would be entitled if you made an appeal within the 4 year period.



- For example, if you wish to recover tax collected by your employer through PAYE which relates to 2013, your appeal may be out of date if it is made after the end of 2017.

Deciding whether to appeal

We cannot advise you whether you have an appeal or whether you are likely to win or lose your appeal. Nor can we tell you if you should appeal or not. In the notice of assessment or final decision letter, Revenue will have told you whether you have a right of appeal to the Tax Appeals Commission.

There is no requirement to have legal representation to appeal. You are fully entitled to represent yourself.

If you do decide to get advice, please do so at the earliest opportunity – when you are thinking about appealing. Please do not leave it until your appeal is well under way as we may not be able to put your appeal on hold while you are seeking representation. **If you face a delay in getting advice, please bear in mind the time limit for making an appeal.**

If you do consider obtaining tax advice prior to appealing, there are several options available to you if you do not already have access to a qualified tax advisor

For example, an organisation that provides free advice on tax related matters is **FLAC**, an independent human rights organisation dedicated to the realisation of equal access to justice for all. **FLAC** holds legal advice clinics where volunteer lawyers provide confidential, basic legal advice for free and in person across all areas of law including tax matters through its network of advice clinics around Ireland. Further details are available on its website www.flac.ie.

