

# Statement of Case



TAX APPEALS  
COMMISSION

Guidance is available to assist you in completing your Statement of Case. You can access the guidance on the Tax Appeals Commission website, [www.taxappeals.ie](http://www.taxappeals.ie) or contact the Tax Appeals Commission on **01 6624530** and a copy of the guidance will be sent to you.

**If you are completing this form by hand, please use block capitals. You can enclose a document with additional information if you need more space in which to write.**

## Section 1: Appellant's details

Name (individual / company / or organisation)	
PPS / Tax Reference Number	
Address	
Email address	
Tax Appeal Reference Number	
If your appeal is linked to another appeal, provide the related Tax Appeals Reference Number	

The Statement of Case is the next stage of the appeals process, following your Notice of Appeal. This document sets out the facts and evidence that you expect to present in support of your appeal

You must enter an email address in order that the Tax Appeals Commission can contact you at this address

Your **Tax Appeals Reference Number** is on the **Direction for a Statement of Case** from the Tax Appeals Commission

If your appeal is related to another appeal, please provide the related Tax Appeals Reference Number



## Section 2: Appellant's representative's details (not required if you are representing yourself)

Name of representative	
Address of representative	
Email address of representative	

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If the application is being submitted by a representative on behalf of an appellant and if you have not already done so, please enclose a written authorisation from the appellant

If the application is made on behalf of a company / organisation, please provide the full name and contact details, including email address, of the person in the company or organisation submitting the application and details of his / her position within the company or organisation

## Section 3: Preferred contact method

If you would prefer the Tax Appeals Commission not to use email to correspond with you, please indicate here

I do not want the Tax Appeals Commission to correspond with me by email

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The Tax Appeals Commission will correspond with you using email unless you indicate otherwise

## Section 4: Details of appealable matter

Type of tax being appealed – please enclose a copy of the notice of assessment or decision you are appealing

You are required to indicate the type of tax being appealed, e.g. income tax, etc.

Amount of tax on the notice of assessment issued by Revenue, if applicable

This is the full amount of tax on the assessment

Amount of tax paid by you, if applicable

You may already have paid part or all of the tax on the assessment

Amount of tax being appealed, if applicable

This is the amount of tax under dispute with Revenue

## Section 5: Public hearings

In the event that a hearing is to take place, please indicate your preference by placing a tick in the appropriate box below

- Hearing in public (default position)
- Hearing in private (by request)
- Hearing part-held in private (by request)

An appeal hearing is heard in public unless you apply to the Appeal Commissioners for the hearing or a specified part of the hearing to be held in private

If you have indicated that you wish to have the hearing part-held in private, please specify what part of the hearing you wish to have held in private

**Section 6: If you consider that the matter under appeal is a Simple Case, please explain why**

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If your appeal is a Simple Case, you may be able to avail of a simplified tax appeals process

Guidance on whether an appeal is a Simple Case or a Complex Case is available at [www.taxappeals.ie](http://www.taxappeals.ie)

If the Appeal Commissioners form the view that the matter under appeal is a Complex Case, you may be required to submit additional documents to support your appeal

**The purpose of the information you provide at sections 7 to 11 of the Statement of Case 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

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You should include the section(s) of legislation that relate to your appeal, if known to you

The relevant section reference may be stated on the copy of the final decision letter from Revenue which you are appealing against

You may seek to refer to section references which you consider to be relevant

## Section 8: An outline of the relevant facts

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You should describe the main facts relevant to the matter under dispute in your appeal in simple terms. This description should be sufficiently detailed to allow the Appeal Commissioners to form an understanding of the important facts and the related evidence you will seek to present in support of your appeal. If the information is not sufficient to allow the Appeal Commissioners to form this understanding, your appeal may be judged without information that is supportive of your appeal

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You can enclose a document with a description of the facts if you need more space in which to write

A Guidance Note on completing a Statement of Case including an outline of the relevant facts and related evidence which could be supportive to your appeal is available at [www.taxappeals.ie](http://www.taxappeals.ie)

## Section 9: Any relevant case law (if applicable)

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Please include here a list of references to the relevant case law which you believe will support your appeal, if applicable and if known to you

A Guidance Note on completing a Statement of Case and identifying relevant case law is available at [www.taxappeals.ie](http://www.taxappeals.ie)

**Section 10: Outline of legal Arguments – for a Simple Case**  
**A separate Outline of Arguments document will be requested for a Complex Case**

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If you consider your appeal is a Simple Case, you should include the legal arguments that you would like to present in respect of your appeal

If your appeal is found to be a Complex Case, you may be requested by the Appeal Commissioners to submit a separate detailed Outline of Arguments at a later date

Guidance on **setting out legal arguments** in support of your appeal is available at [www.taxappeals.ie](http://www.taxappeals.ie)

You can enclose a document if you need more space in which to write



## Section 11: Estimation of the likely duration of the hearing

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You are required to provide an estimate of the length of time it will take for your appeal to be heard by the Appeal Commissioners

You should take into account the length of time it will take you to present the relevant facts, your evidence (including witnesses you intend to call upon) as well as your arguments

You should bear in mind that Revenue may also seek to present evidence (including calling upon witnesses) and make arguments

Guidance on the **conduct of an appeal hearing** is available at [www.taxappeals.ie](http://www.taxappeals.ie)

## Section 12: Determining the appeal without a hearing

Do you agree to the Appeal Commissioners determining the appeal without a hearing?

Yes

No

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If the Appeal Commissioners think it is appropriate, they can adjudicate your appeal without a hearing. In this instance, the Appeal Commissioners will decide your appeal based on the information provided by both parties e.g. your Statement of Case and any evidence you have provided



### Section 13: Can the matter under appeal be settled by agreement with the other party

Can the matter under appeal be settled by agreement with the Revenue Commissioners (or the other party to the appeal) outside the appeal process?

Yes

No

If you consider that the matter under appeal can be settled with the other party outside the tax appeals process, you should indicate **'yes'**.

If you select 'yes', the Appeal Commissioners may put the appeal proceedings on hold for a fixed period of time while the matter is being discussed or negotiated with the other party

### Section 14: About your requirements

If you or anyone accompanying you to the hearing has a disability or a particular need, please let us know so that we can accommodate you

### Section 15: Signature

Signature:

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Date:

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If you are completing the form electronically, please print your full name

If the application is made on behalf of a company / organisation, please print the full name of the person who is submitting the application on behalf of the company / organisation



## Section 16: Checklist

<input type="checkbox"/>	Have you enclosed a copy of the notification (notice of assessment or decision) that you are appealing?
<input type="checkbox"/>	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?
<input type="checkbox"/>	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 this Statement of Case and related documents to Revenue?	

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In the event you experience difficulties completing the form, please email your query to [info@taxappeals.ie](mailto:info@taxappeals.ie) or telephone (01) 6624530

See below Revenue contact details for the copy of your submission

## Section 17: Where to send the form

Please email the completed form and additional documents to [info@taxappeals.ie](mailto:info@taxappeals.ie)

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

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

Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

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If you do not submit the Statement of Case within the time limit set out in the **Direction for a Statement of Case** or an extended time limit set out by the Tax Appeals Commission, your appeal may be dismissed and the assessment or decision issued by Revenue will stand



You must also send a copy of the Statement of Case to the other party to the appeal. Where the other party to your appeal is the Revenue Commissioners, you should submit your copy to [taxappealsunit@revenue.ie](mailto:taxappealsunit@revenue.ie).

You are asked in the checklist above to confirm that you have copied Revenue with your submission.

### Section 18: Next steps

The Tax Appeals Commissions will:

- Check your details and may ask you for more information
- Correspond with you to confirm next steps