

# Tax Appeals Commission

Guidance for appellants





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# Contents

Making an Appeal .....	1
Right to appeal .....	1
What tax matters can you appeal to the Tax Appeals Commission? .....	1
What you cannot appeal to the Tax Appeals Commission .....	2
Can you request Revenue to carry out a review of your tax matters? .....	3
Deciding whether to appeal .....	3
The powers of the Tax Appeals Commission .....	4
Time limit for appealing .....	4
What should I do first before I make an appeal? .....	5
Where do I obtain a Notice of Appeal? .....	5
Completing the Notice of Appeal .....	6
What is a Tax Appeals Reference Number? .....	6
Am I required to pay the tax under dispute to Revenue before I can make an appeal? .....	6
Next steps in the appeals process after the Notice of Appeal .....	7
Simple Cases under appeal – simplified procedure .....	7
Complex Cases .....	8
Next steps after Statement of Case .....	8
Applying to join an appeal as a party to the appeal .....	8
Withdrawal of appeal .....	9
Dismissal of Appeal .....	9
Statement of Case .....	11
What is a Statement of Case? .....	11
How is the Statement of Case linked to the Notice of Appeal? .....	11
Statement of Case – different approach for a Simple Case and a Complex Case .....	12
Simple Case – simplified procedure .....	13
A Complex Case .....	14
Deadline for submission of Statement of Case .....	15
Submitting the Statement of Case .....	16
Will the other party prepare a Statement of Case? .....	17
Outline of Arguments .....	19
What is an Outline of Arguments? .....	19
Guidance on completion of an Outline of Arguments .....	19

Deadline for submission of an Outline of Arguments.....	20
Submitting the Outline of Arguments.....	21
Setting out Legal Arguments, Burden of Proof and Evidence .....	22
Setting out legal arguments related to your appeal .....	22
Burden of proof.....	25
Evidence .....	25
Types of evidence .....	25
Time spent .....	26
Incurring expenditure .....	26
Time of an event or transaction .....	26
Order or sequence of events.....	26
Witnesses.....	26
Valuation.....	26
Expert reports.....	27
Hearings .....	28
Notification of hearing .....	28
Case Management Conference - getting ready for the hearing .....	28
Video link .....	30
Where will my appeal be heard? .....	30
Adjourning a hearing.....	30
Conduct of an Appeal Hearing .....	31
Who attends the hearing? .....	31
Witnesses .....	31
Starting the hearing.....	31
Time available for the hearing .....	32
Presenting your case .....	32
Oath or Affirmation .....	33
Legal arguments .....	33
Tips for efficient conduct of a hearing .....	34
Determinations .....	36
What is a determination?.....	36
Types of determinations .....	36
Oral determination .....	36

Written determination .....	36
Contents of the determination .....	36
Giving effect to a decision in the determination .....	37
Publication of determinations.....	38
Appealing a Determination .....	39
Appealing a determination .....	39
What tax matters can you appeal to the High Court? .....	39
Deciding whether to appeal a determination.....	39
Time limits for appealing a determination .....	40
Making an appeal to the High Court .....	40
Next steps after you appeal against a determination .....	40
Actions taken by the Appeal Commissioners .....	42
Deciding your appeal without a hearing .....	42
A Stay in Proceedings .....	42
Directions from the Tax Appeal Commissioners.....	43
Consolidating appeals .....	44
Appendix I .....	45
Tax Appeals Process .....	45
Appendix II .....	46
Notice of Appeal Form .....	46
Appendix III .....	56
Notice of Appeal Form Guidance Note .....	56
Appendix IV .....	63
Notice of Late Appeal Form .....	63
Appendix V .....	74
Notice of Late Appeal Guidance Note .....	74
Appendix VI .....	82
Statement of Case Form.....	82
Appendix VII .....	96
Statement of Case Guidance Note .....	96

# Making an Appeal

This section contains guidance in relation to making an appeal. See [Appendix II](#) for the Notice of Appeal form and [Appendix III](#) for additional detailed guidance on completing the Notice of Appeal form. See also [Appendix IV](#) for the Notice of Late Appeal form and [Appendix V](#) for additional detailed guidance on completing the Notice of Late Appeal form.

## Right to appeal

You can appeal only where the law gives you a right of appeal.

The Tax Appeals Commission deals with tax assessments which are under dispute with Revenue and final decision letters issued by Revenue. When you have a right of appeal, the official notice of a tax assessment from Revenue or final decision letter from Revenue will make this clear.

## What you can appeal to the Tax Appeals Commission

You can appeal against most Revenue assessments of the amount of tax or duty to be paid.

You can also appeal against most types of Revenue decision with which you disagree. However, you can only do so when you have received a final **notice of assessment** or a letter communicating the **final decision** from Revenue.

You should consider your options before appealing, including asking Revenue to look again at the assessment. Many disagreements can be settled by discussions or correspondence with Revenue without you actually having to go to the Tax Appeals Commission.

Provided that you have received a final notice of assessment from Revenue (e.g. in relation to income tax or corporation tax), or have received a final decision letter (e.g. in relation to a valuation matter for Vehicle Registration Tax), some examples of the types of final Revenue notifications that can be appealed are:

- refusal of a relief such as an expense deduction from trading profits
- refusal of a claim for a repayment of tax
- refusal of a tax credit or allowance
- valuation of an asset for Capital Gains Tax (CGT) purposes
- decision that a person is tax-resident in Ireland
- decision about whether a person is self-employed or an employee for tax purposes
- a determination on the rate of Value-Added Tax (VAT) chargeable

- valuation of an imported car for Vehicle Registration Tax (VRT) purposes.

In general, only the person who is directly affected by the particular assessment or decision is entitled to appeal.

### 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](http://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.



- To learn more about why you cannot appeal against overpaid but out of date tax liabilities, you may wish to review the determinations below which are published on [www.taxappeals.ie](http://www.taxappeals.ie). In these appeal cases, the Appeal Commissioners found that the tax assessments could not be reduced once the 4 year time limit set down in law had expired.

08TACD2017 and 11TACD2017: claim for an income tax refund

21TACD2016: claim for an incapacitated child tax credit

19TACD2016: claim for a refund of overpaid PAYE

18TACD2016: claim for a refund of income tax deducted from pension

- Your self-assessed tax or duty liability, or an agreed amount or matter that you have included in a return or other statement which you submitted to Revenue.
- An assessment to tax where you have not submitted a return of income and paid the self-assessed tax liability declared in the return.
- Vehicle Registration Tax (VRT) or Customs Duty decisions of Revenue, without first getting Revenue to review the matter. If you disagree with the final Revenue decision, only then can you appeal to the Tax Appeals Commission.

Some appeals involving a dispute about the market value of land or property must be made to a body called the [Land Values Reference Committee](#) and not to the Tax Appeals Commission. This applies to valuations that are used to establish a person's liability to Stamp Duty, Capital Acquisitions Tax (CAT) and the Domicile Levy.

### Can you request Revenue to carry out a review of your tax matters?

Revenue is able to offer a formal review of your assessment by a reviewer who will have had no previous involvement with your dispute. You can find further information on these processes at [www.revenue.ie/en/corporate/information-about-revenue/customer-service/how-to-complain/index.aspx](http://www.revenue.ie/en/corporate/information-about-revenue/customer-service/how-to-complain/index.aspx)

If you are satisfied that further engagement with Revenue will not resolve the point of disagreement and if you do not wish to engage the formal internal review process, you can still appeal directly to the Tax Appeals Commission. **Please bear in mind as you consider this that a time limit applies to making an appeal.**

### 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](http://www.flac.ie).

### **The powers of the Tax Appeals Commission**

In deciding whether to appeal or not, you need to know what the Tax Appeals Commission can and cannot do for you. It does not have unlimited powers. It can only do what the law gives it the power to do.

Sometimes, if it accepts that your appeal is valid, it can determine that the tax assessment that you are appealing should be replaced with the assessment it thinks should have been made. In other appeals, it can direct Revenue to adjust its assessment. This adjustment could be upwards as well as downwards.

If the Tax Appeals Commission does not accept that your appeal is valid, it will uphold the assessment that you are appealing against.

### **Time limit for appealing**

**You normally have 30 days to appeal against an assessment or final decision with which you disagree. The 30 day time limit begins on the date of the tax notice of assessment.**

For example, if a notice of assessment to income tax is dated 16 January (a month with 31 days), you must make your appeal to the Tax Appeals Commission no later than February 14.

If you make use of Revenue's review process to challenge a decision, the above statutory limit of 30 days to appeal against an assessment or final decision continues to apply.

The notice of assessment you received from Revenue - both the original assessment and any revised assessment following review - will confirm the time you have to lodge an appeal.

If you have requested a formal review from Revenue, the 30 day time limit to appeal still begins on the date of the tax notice of assessment or final decision letter. If the notice of assessment or final decision letter has not issued prior to your request for a formal review from Revenue, then in general, the 30 day limit to appeal will begin on the date of the final notice of assessment or decision letter.

If you are making your appeal outside the time limit, you must give reasons to the Tax Appeals Commission for the delay in submitting the appeal.

The Tax Appeals Commission has limited discretion to accept a late appeal, but can do so if you were prevented from making a timely appeal due to absence, sickness or other reasonable cause. The Commission will consider accepting the late appeal, if it is made without reasonable delay and the appeal is made within 12 months after the end of the period specified for making an appeal.

If you are making a late appeal, please refer to [Appendix IV](#) for the **Notice of Late Appeal** form and [Appendix V](#) for the related Guidance Note on making a **Notice of Late Appeal**.

### What should I do first before I make an appeal?

Before you can make your appeal, you must first have an **appealable written notice of assessment** or **final decision letter** from Revenue with which you disagree. Revenue will have informed you of your options if you disagree with the tax assessment raised or final decision letter provided to you.

Check that the following DO NOT APPLY to you. If they do, you may not be able to make an appeal.

- You are seeking a refund of overpaid tax for a tax year which is more than 4 years ago. For example, if you wish to recover PAYE overpaid which relates to 2013, your appeal may be out of date if it is made after the end of 2017.
- You have not received a notice of assessment or a final decision letter.
- You wish to dispute an amount of interest charged on tax.
- You are a self-assessed taxpayer and now disagree with an amount of tax you included on your tax return.
- The tax matter relates to the valuation of a vehicle for Vehicle Registration Tax purposes which Revenue has not reviewed and concluded upon in a final decision.

If you consider that one of the above applies to you, before you proceed, read our separate guidance on [What you cannot appeal to the Tax Appeals Commission](#).

### Where do I obtain a Notice of Appeal?

Appeals to the Tax Appeals Commission must be made in writing, either online, by email or by post. The written appeal you make is called a **Notice of Appeal**.

The quickest and easiest way to make an appeal is to apply online, by completing the Notice of Appeal form on our website. You can access the online Notice of Appeal form and a Guidance Note on how to complete the Notice of Appeal form on our website at [www.taxappeals.ie](http://www.taxappeals.ie). ***This facility is currently unavailable due to an upgrade taking place.***

Alternatively, you can download a Notice of Appeal form from our website at [www.taxappeals.ie](http://www.taxappeals.ie), complete it and return it to us as an attachment by email, to [info@taxappeals.ie](mailto:info@taxappeals.ie) or by post.

If you do not have access to the internet, you can complete a paper form. Please phone us on **01 6624530** and we will send you a copy of the Notice of Appeal form and the Guidance Note on completion of the form.

### **Completing the Notice of Appeal**

The Notice of Appeal form is an important document as the details contained in this form will be used to commence the process of your appeal.

See [Appendix III](#) for guidance in relation to completing the Notice of Appeal form and [Appendix V](#) for guidance on completing the Notice of Late Appeal form. Alternatively, you can request copies of these and other documents, by calling us on **01 6624530**.

### **What is a Tax Appeals Reference Number?**

When the Tax Appeals Commission has accepted your appeal, we will allocate you a Tax Appeals Reference Number. This reference number is used by us to keep track of correspondence and documents related to your appeal.

You will find the Tax Appeals Reference Number at the top of our written correspondence to you.

Please also refer to this number when you correspond with us on matters to do with your appeal. By using this reference, you will help us to more quickly locate your appeal file and deal with your query or submission.

### **Am I required to pay the tax under dispute to Revenue before I can make an appeal?**

There is usually no requirement for you to pay the tax under dispute to Revenue before you make your appeal.

Generally, you need to first pay the amount in dispute where the matter under dispute relates to an underpayment of customs or excise duties or your appeal relates to a final decision by Revenue on the valuation of a vehicle for the purposes of Vehicle Registration Tax.

For taxes such as income tax and capital gains tax, you will be required to have submitted a tax return form to Revenue and paid whatever amount of tax, if any, that you declared on this return (i.e. your self-assessed tax liability). If Revenue raise an appealable assessment to increase your tax liability above your self-assessed amount, you can then make an appeal without first paying the tax under dispute.

**It is important to note that if your appeal is not successful and the Appeal Commissioners decide that additional tax is payable, interest may apply to the late payment of the additional tax due.**

The determination of your appeal, by the Appeal Commissioners, relates solely to the tax amount under dispute. **You cannot appeal to the Tax Appeals Commission against the payment of interest on underpaid tax.**

**You may, if you wish, make a payment of tax under dispute at any stage of the appeal process to prevent or reduce interest that may apply to tax that is found to be underpaid upon determination of your appeal.**

### Next steps in the appeals process after the Notice of Appeal

If your Notice of Appeal has been accepted by the Appeal Commissioners, usually we will write to you to request that you complete a **Statement of Case**. You can either use the Statement of Case form on our website, or send us a document that contains the details we set out in the direction.

The diagram contained in [Appendix I](#) provides an overview of the appeals process.

From this overview, you can see the Tax Appeals Commission may decide to adopt a simplified procedure for an appeal that has features that suggest it can be considered to be a **Simple Case**, in contrast to a **Complex Case**.

### Simple Cases under appeal – simplified procedure

If you consider that your appeal is a Simple Case, you can indicate that in your Statement of Case and confirm your interest in potentially availing of a simplified tax appeals process. The final decision on applying a simplified process in handling your appeal rests with the Appeal Commissioners.

A Simple Case is likely to arise where one or more of the following apply to your appeal:

- the appeal involves a financial sum under dispute of less than €5,000;
- the evidence presented in the appeal will be straightforward;
- the appeal involves a dispute on a single issue and is not joined to other appeals;
- the appeal is likely to have a short hearing (not more than a couple of hours), if one is needed at all.

## Complex Cases

If your appeal is a Complex Case, the Appeal Commissioners are likely to adopt additional steps in the appeals process in comparison to those in a Simple Case. A **Complex Case** is likely to arise where one or more of the following apply to your appeal:

- the appeal is likely to require a lengthy hearing (at least a day);
- your appeal will require the presentation of lengthy or complex evidence;
- your appeal involves an important principle or issue; or
- your appeal involves a financial sum under dispute that is greater than €5,000.

These are some, but not a comprehensive list of factors that might lead the Appeal Commissioners to follow a procedure applicable to Complex Cases.

## Next steps after Statement of Case

If you consider that your appeal is a Simple Case and the Tax Appeals Commission agrees, you may be required to complete a Statement of Case and include in that document the legal arguments that you would like to present in respect of your appeal. This is because we hope that in Simple Cases, we can form an understanding of what the matter under dispute in your appeal involves based on a single submission document - the Statement of Case.

See [Appendix VII](#) for detailed guidance on completing a **Statement of Case**.

For a Complex Case, we may require an Appellant, in addition to the Statement of Case, to provide us with a detailed **Outline of Arguments** document. See separate guidance on [completing an Outline of Arguments](#).

## Applying to join an appeal as a party to the appeal

As an appellant, you may make a request to the Appeal Commissioners to become a party to another appeal in certain instances.

In response, the Appeal Commissioners may issue a **Direction – joining of additional party to an appeal** to adjoint the appeals. Where this happens, you and the other party whose appeal you have joined will be bound in that appeal by the determinations of the Appeal Commissioners. You can request to join an appeal as an additional party to that appeal, if your appeal and the appeal you wish to join relates to one of the following issues:

- a decision of a Revenue officer on an apportionment;
- a determination of an amount referred to in section 100A, Taxes Consolidation Act 1997 (this sections relates to the income tax treatment of a lease premium, e.g. a premium to secure a tenancy in a property); or

a decision of an inspector under section 121(7), Taxes Consolidation Act 1997 (this section relates to the income tax treatment of a company car being considered to be included in a car pool).

### Withdrawal of appeal

You can withdraw your appeal at any time. If you wish to withdraw your appeal, you should write to us immediately.

If Revenue decides to concede the matter in dispute, the relevant division will write to us. In turn, we will inform you of Revenue's decision to concede the matter under appeal.

### Dismissal of Appeal

The Appeal Commissioners may dismiss your appeal where you fail to comply with a direction of the Appeal Commissioners, e.g. to provide information which they consider relevant to the adjudication of the matter under appeal. The Tax Appeals Commission will issue a notice of the Appeal Commissioners' intention to dismiss your appeal prior to dismissing your appeal. This notice will set out the details of the direction that you are required to follow.

You will be given the opportunity to either:

- provide an explanation as to why you believe the appeal should not be dismissed, or
- comply with the direction issued by the Appeal Commissioners.

If you choose to comply with the direction, your appeal may not be dismissed.

Where you consider that your appeal should not be dismissed by the Appeal Commissioners, e.g. you have now complied with the direction, you must explain in writing to the Appeal Commissioners why you believe that your appeal should not be dismissed. You should submit your explanation no later than **14 days** from the date of the notice of their intention to dismiss your appeal.

If you have not complied with the direction and the Appeal Commissioners have accepted your explanation of why you disagree with the intention to dismiss your appeal, your appeal may continue.

If you have not complied with the direction and having considered that, notwithstanding your explanation, they will dismiss your appeal, the Appeal Commissioners will notify you of their decision to dismiss your appeal. Their decision is final and conclusive.

You should note that, where you have failed to comply with a direction given by the Appeal Commissioners, the Appeal Commissioners may, instead of dismissing your appeal, determine your appeal. This means that your appeal will not be heard in front of the Appeal Commissioners. Instead, the Appeal Commissioners will decide on the matters under

dispute in your appeal based on the information they have received and according to their best judgment.



# Statement of Case

This section contains guidance in relation to a Statement of Case. See [Appendix VI](#) for the Statement of Case form and [Appendix VII](#) for additional detailed guidance on completing the Statement of Case form.

## What is a Statement of Case?

After you have submitted your Notice of Appeal and your appeal has been accepted by the Appeal Commissioners, the next step in the appeal process is usually for you to complete a **Statement of Case**.

This Statement of Case contains details of the facts relevant to your appeal. Its purpose is to provide the Appeal Commissioners with sufficient understanding of the relevant facts and the main evidence related to these facts together with the broader context of case law and legal arguments that you expect to make in relation to 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. As this document focuses on the facts of your appeal, 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. You must also include details of witnesses you may call upon at the hearing to provide evidence including witnesses to provide expert testimony in support of your appeal.

The main documentary evidence, the details of witnesses, the list of case law citations and statutory provisions that you will seek to rely upon during the appeal hearing should be included in the Statement of Case. These should meet a standard of sufficiency to allow the Appeal Commissioners 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 your appeal it is not included, you may not be able to rely upon this evidence during the hearing. Please see separate guidance in relation to the [burden of proof](#) that you as an Appellant should meet in an appeal matter as well as guidance on [evidence](#).

A Statement of Case only has to be provided at the direction (the instruction) of the Appeal Commissioners. If you have not received a direction to submit a Statement of Case, you are not yet required to complete one.

A separate Guidance Note on completing your Statement of Case is available in [Appendix VII](#).

## How is the Statement of Case linked to the Notice of Appeal?

The Statement of Case builds on the outline description of the matter under dispute that you set out in your Notice of Appeal.

As you prepare your Statement of Case, it is useful to have to hand your Notice of Appeal. The Notice of Appeal has set out the grounds upon which you are appealing the matter or matters under dispute. These should be borne in mind when you describe the facts of your appeal and the written evidence you will present and witnesses you may call to provide evidence on the facts relevant to your appeal.

As an Appellant, you are entitled to request that all or any part of appeal hearing to be held in private. As you complete your Statement of Case, you may wish to reconsider whether you would like all, or any part, of the appeal 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 appeal 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 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.

### Statement of Case – different approach for a Simple Case and a Complex Case

As you complete your Statement of Case, you will be required to indicate whether you consider your appeal is a Simple Case or a Complex Case.

If you consider that your appeal is a Simple Case, please also include in your Statement of Case the legal arguments, if any, you wish to make in support of your appeal, together with the related case law references. In your Notice of Appeal, you will have listed case law references (if any) that related to the legal arguments that you wish to make in relation to the matter under dispute.

In a Simple Case, where your Statement of Case provides sufficient detail of the legal arguments (if any) you wish to make in relation to the matters under dispute in your appeal, we do not intend you to complete at a later date a separate detailed Outline of Arguments document. Please see separate guidance in relation to [setting out legal arguments related to your appeal](#).

In a Simple Case, we will use the information you provide in the Statement of Case as the basis for confirming that we also view your appeal as a Simple Case.

See separate guidance on [a Simple Case – simplified procedure](#) and [A Complex Case](#). This guidance explains what we consider to be a Simple Case and a Complex Case and the simplified procedure we use in managing the conduct of appeals which are Simple Cases.

If your appeal is a Complex Case, you will not be required to include your detailed outline of legal arguments in your Statement of Case. Instead, we will request that you submit a separate document which is your **Outline of Arguments**, at a later date.

## Simple Case – simplified procedure

If you consider that your appeal is a Simple Case and we confirm that it is a Simple Case, you will be able to avail of a simplified tax appeals process. When you complete your Statement of Case, you are required to indicate on your Statement of Case whether you consider your appeal to be a Simple Case, and if so, the reasons for your view.

A Simple Case is likely to arise where your appeal reflects all or some of the following:

- The appeal involves a financial sum under dispute of less than €5,000,
- The evidence presented in the appeal will be straightforward,
- The appeal involves a dispute on a single, net point and is not joined to other appeals,
- It is reasonable to expect that your appeal will require only a short hearing (not more than a couple of hours), if a hearing is held.

The above examples provide some but not a comprehensive list of factors that might lead the Tax Appeals Commission to consider that your appeal is a Simple Case.

If you consider that your appeal is a Simple Case, the Tax Appeals Commission asks that when you complete your Statement of Case, in addition to the facts and evidence related to your appeal, you also include the legal arguments (if any) that you would like to present in respect of your appeal.

This is because we hope that, where it is a Simple Case, a single document from you, the Statement of Case, can provide us with sufficient information to form an understanding of the issues under dispute in your appeal. The Statement of Case should provide us with the main written evidence that will be presented related to the facts of the case, the case law references and the legal arguments (if any) that you consider are relevant to your appeal.

In a typical Simple Case, we hope that the main follow on directions that we will make to you as Appellant and to Revenue in order to manage the conduct of your appeal hearing will be:

- In advance of the hearing, to direct either or both parties to the appeal to set out their legal arguments (if any) 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 evidence to be presented at the hearing
- If relevant, details of witnesses including experts you will call upon at the hearing are agreed
- To schedule the time and date of the hearing.

Some of the above steps and agreement of directions (instructions) to be issued by the Tax Appeals Commission may be facilitated by our convening a short meeting which is known as

a Case Management Conference. The Tax Appeals Commission representative, you as the Appellant (and your representative, if you have one) and Revenue will attend. Generally, the purpose of this meeting would be to agree the logistics for the conduct of the hearing. See separate guidance on a [Case Management Conference – getting ready for the hearing](#) including the possibility of holding this meeting as a video link to save the time and cost of travelling to attend in person.

If you complete your Statement of Case on the basis that you consider that your appeal is a Simple Case, but we form the view that it involves more complex matters and is a Complex Case, we will contact you to advise you of this and to submit (if relevant) additional legal arguments in support of your appeal. For example, you may not be aware that the point under dispute in your appeal affects not just you, but a number of other taxpayers and for that reason, we consider it to be a Complex Case.

A Guidance Note on completing a Statement of Case form is in [Appendix VII](#).

The diagram contained in [Appendix I](#) provides an overview of the appeals process. From this overview, you can see the simplified procedure we usually apply for a Simple Case, in contrast to that of a Complex Case.

For Complex Cases, we usually request appellants to provide us with a separate document in addition to the Statement of Case. This additional document, known as an **Outline of Arguments**, sets out a detailed Outline of legal Arguments and supporting case law references.

## A Complex Case

A Complex Case is likely to arise where:

- The appeal may require a lengthy hearing (more than one day),
- The appeal will require the presentation of lengthy or complex evidence,
- The appeal involves complex legal arguments with a number of relevant case law references,
- The appeal involves an important principle or issue, and is joined to other appeals, or
- The appeal involves a financial sum under dispute of €5,000 or more.

The above examples provide some, but not a comprehensive list of factors which may suggest that your appeal should be considered a Complex Case.

In a Complex Case, after you have completed your Statement of Case, the Appeal Commissioners may make the following directions to you as appellant and to Revenue:

- In advance of the hearing, to direct you as appellant to submit a detailed Outline of legal Arguments you wish to make in relation to your appeal. This is known as an Outline of Arguments.

- In advance of the hearing, to direct Revenue to set out their legal arguments to be presented at the hearing in their Outline of Arguments.
- In advance of the hearing, to direct that you as appellant provide to us and to Revenue details of all facts and evidence to be presented at the hearing (not included in the Statement of Case). In the case of complex and lengthy evidence, we may direct upon agreement with you and Revenue that this is compiled and circulated in a book of core documents (a book of evidence) by an agreed date in advance of the hearing.
- For certain appeals, we may agree with you and Revenue that it would be expedient for us to direct that you and Revenue provide a statement of agreed facts in advance of the hearing. This may be done so that the hearing can focus on the disputed facts.
- If relevant, agree the details of witnesses including experts you will call upon at the hearing.
- For certain cases in relation to expert evidence on the assumptions underlying disputed valuations or disputed matters of a technological or scientific nature, the Appeal Commissioners may agree with you and Revenue that it would be expedient for them to direct that areas of agreement and disagreement between the experts be set out in writing in advance of the hearing. This may be done so that the Appeal Commissioner can focus at the hearing on understanding experts' evidence on the matters in dispute between them.
- For appeals which involve legal arguments with numerous citations, to direct that copies of the relevant citations are compiled in a book of authority (e.g. a compilation of the statutory provisions, case law citations and other written materials related to the legal arguments) made available to all parties by an agreed date in advance of the hearing.
- To schedule the date and length of the hearing.

Some of the above steps and agreement of directions to be issued by the Tax Appeals Commission may be facilitated by our convening a Case Management Conference. See separate guidance on a [Case Management Conference – getting ready for the hearing](#).

The diagram contained in [Appendix I](#) provides an overview of the appeals process. From this overview, you can see the greater number of procedural steps that can be expected to occur before a hearing is held in a Complex Case when compared to a Simple Case.

### **Deadline for submission of Statement of Case**

The Appeal Commissioners will correspond with you and issue a direction that will request you to complete and submit to them the Statement of Case.

You are not required to complete your Statement of Case and submit it to the Appeal Commissioners before you are directed by the Appeal Commissioners to do so.

The **Direction** (instruction) to provide a **Statement of Case** will set out the deadline for your submission of the Statement of Case. The submission deadline is at the discretion of the Tax Appeals Commission and usually varies between 7 days and 28 days from the date of the Direction.

If you need more time to complete your Statement of Case, you are entitled, within **14 days** of the direction, to apply to the Tax Appeals Commission for more time to complete your Statement of Case. Please log the date of the correspondence in case you wish to apply for an extension of time.

You must provide details as to why you are unable to meet the deadline outlined in the Tax Appeals Commission correspondence and why you require the amount of additional time you are requesting. Usually, we are prepared to grant an extension to the original deadline for submission of your Statement of Case, if reasonable grounds for the request are submitted to us.

The Tax Appeals Commission will respond to your request and will send you an **Extension of Direction Deadline** correspondence that will set out the revised deadline for submission of the Statement of Case. If you consider you need more time, or require a further extension beyond the extension already granted, you may submit an extension request to the Tax Appeals Commission.

If you do not complete and submit the Statement of Case within the stated time limit, or do not seek a direction to extend the time limit, your appeal may be dismissed. If the appeal is dismissed, the assessment issued by Revenue will stand.

### Submitting the Statement of Case

Please email the completed Statement of Case and related documents to [info@taxappeals.ie](mailto: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  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

At the time of submission of your Statement of Case, you are required to provide a copy 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](mailto: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 section of the Statement of Case form which describes the checklist for completion of the Statement of Case, we have asked you to confirm in your submission to the Tax Appeals Commission that you have copied Revenue with your submission.

In the event that you have concerns in relation to your completion of the Statement of Case or the Guidance Note on completing the Statement of Case has not fully answered your concern, please email your query to [info@taxappeals.ie](mailto:info@taxappeals.ie) or telephone (01) 6624530.

### **Will the other party prepare a Statement of Case?**

Both parties to the appeal may be requested by the Appeal Commissioners to prepare a Statement of Case.

In general, the Appellant has the information which relates to the facts of the case and is expected to be in a position to provide evidence to the Tax Appeals Commission in support of those facts (whether written evidence or witnesses, including experts, who can be called upon to present evidence in the hearing). The Statement of Case completed by you as the Appellant should provide the Appeal Commissioners with sufficient information to be able to understand the main facts related to the matters under dispute and the key pieces of evidence that will be presented by the Appellant to support those facts.

See separate guidance available on [the burden of proof](#) and [evidence](#) in addition to guidance in relation to [setting out legal arguments related to an appeal](#) which explains how the facts of your case can relate to the legal arguments you wish to present in your appeal.

In many cases, Revenue may not have additional facts to present beyond those being set out by you as the Appellant and may not have witnesses that it wishes to call upon to evidence such facts.

In addition to submitting your Statement of Case to the Appeal Commissioners, you must also submit a copy of the Statement of Case at the same time to the other party in the appeal.

The Appeal Commissioners can ask either party to complete a Statement of Case. If they request Revenue to do so, this may be in order to obtain information in relation to the basis for Revenue's dispute on the matter under appeal. The focus of the content in the Statement of Case prepared by Revenue is likely to be on the statutory provisions and case law references that they are relying upon together with the facts, if relevant, to the matter under dispute.

It may be that information which is set out in a Statement of Case completed by Revenue or legal arguments put forward in its Outline of Arguments highlights facts and related evidence which you may seek to present at the hearing but which you did not anticipate when you prepared your Statement of Case.

It is generally not our practice to require you to complete a supplemental Statement of Case. However, in finalising the arrangements for the appeal hearing, we may direct that

you provide us (and copy to Revenue) additional information related to such facts and evidence that you seek to present at the hearing.



# Outline of Arguments

This section contains guidance in relation to completing an Outline of Arguments. See further guidance on [setting out legal arguments related to your appeal](#), the [burden of proof](#) and [evidence](#).

## What is an Outline of Arguments?

When you have submitted your **Statement of Case** (which is an outline of the facts relevant to your appeal and the evidence and witnesses you may call upon to present evidence at your hearing), the Tax Appeals Commission may also ask you to prepare an outline of legal arguments in support of your appeal. The Tax Appeals Commission usually only asks for this separate Outline of Arguments in Complex Cases.

The Outline of Arguments document is an important document that builds upon the grounds of appeal that you have set out in your **Notice of Appeal** form. It also builds upon the description of the facts relevant to your appeal and the evidence you have described and submitted to us in your **Statement of Case**.

If you do not include arguments that you will seek to rely on in the hearing, your appeal may be heard without arguments that support your position.

## Guidance on completion of an Outline of Arguments

The Outline of Arguments document will set out the legal arguments in support of your appeal. It should include legislative references and citations from case law precedents (if applicable) that you wish to use in support of your legal arguments. You will already, in your Notice of Appeal and Statement of Case, have listed section references and case law on which you are seeking to rely.

You may wish to begin your Outline of Arguments by setting out a short summary of the relevant facts of your appeal which you have included in your Statement of Case. You can then refer to these, if required, as you address the issues under dispute in your appeal and your legal arguments relating to the dispute.

See separate guidance on [setting out your legal arguments related to an appeal](#) 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.

Where your appeal involves complex or lengthy legal arguments supported by a number of citations, you may wish to consider compiling these into an indexed book of authority. This is a book or file that includes the statutory provisions and case law citations which you are relying upon and may include accompanying submissions on legal matters. This is simply to make it easier to follow your arguments and to cross refer to individual citations in the course of presenting lengthy or complex materials during a hearing.

**Checklist for items to include with your Outline of Arguments:**

- ☐ Have you included your Tax Appeals Reference Number? This allows us to quickly supplement the file of your appeal.
- ☐ If you have not already done so, when you lodged the **Notice of Appeal** or **Statement of Case**, have you enclosed written authorisation if this document is being submitted on behalf of an appellant?
- ☐ Have you enclosed copies of any legislative references or citations that you intend to rely upon in your presentation of legal arguments during the hearing?
- ☐ In addition to submitting your documentation to the Tax Appeals Commission, have you remembered to send a copy of your Outline of Arguments to the other party to the appeal? See separate guidance on [submitting the Outline of Arguments](#).

**Deadline for submission of an Outline of Arguments**

You will receive a **Direction** (a written instruction) which will ask you to provide an **Outline of Arguments** from the Tax Appeals Commission. This will usually require you submit your Outline of Arguments **within 28 days** of the date of the direction.

If, in exceptional circumstances, you need more time to complete your Outline of Arguments, you are entitled, no later than **14 days** after the date of the direction, to apply to the Tax Appeals Commission for more time to complete your Outline of Arguments.

Please log the date of the direction to submit your Outline of Arguments, in case you wish to apply for an extension to the deadline advised to you.

If the Appeal Commissioners agree to grant an extension, the Tax Appeals Commission will send you a confirmation of **Extension of Direction Deadline**. This response to an extension of time request will set out the revised deadline for submission of the Outline of Arguments. If you consider you need more time, or require a further extension beyond the extension already granted, you may request this by submitting a further extension request.

***An extension to the deadline to submit the Outline of Arguments may result in your appeal hearing being rescheduled and a delay in your appeal being heard.***

If you do not complete and submit the Outline of Arguments within the stated time limit, or do not seek a direction to extend the time limit, your appeal may be dismissed. If the appeal is dismissed, the assessment or decision issued by Revenue will stand.

### **Submitting the Outline of Arguments**

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

Once you have made your submission by email, there is no need to submit copies of your correspondence by post.

If you have indicated that you wish to only correspond by post, please send your submission to the following address:

Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
DO2 YW24

At the time of submission of your Outline of Arguments, you are required to provide a copy of the document(s) 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](mailto:taxappealsunit@revenue.ie). This is the unit in Revenue with responsibility for coordinating the conduct of appeals by Revenue.

In the event that you experience difficulties completing the Outline of Arguments and the guidance at [www.taxappeals.ie](http://www.taxappeals.ie) on completing the Outline of Arguments has not fully answered your concerns, please email your query to [info@taxappeals.ie](mailto:info@taxappeals.ie) or telephone (01) 6624530.

# Setting out Legal Arguments, Burden of Proof and Evidence

## Setting out legal arguments related to your appeal

We have indicated below how you might approach setting out the legal arguments in your appeal and in your Outline of Arguments, by following a 4 step approach which is known as the '**ILAC**' - Issue **L**aw **A**pplication **C**onclusion - approach.

Following this approach in the presentation of your legal arguments can assist you in presenting your arguments in a clear and logical manner.

This approach may also assist you as you list your grounds of appeal, section references and case law applicable to your appeal in your **Notice of Appeal**.

**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

*Issue - Identify the issue that is under dispute in your appeal. There may be more than one.*

For example, if you are being denied a deduction or a relief, you may be able to describe the matter under dispute as being one which relates to:

- The legal interpretation or the meaning of a condition of the relief which is set out in the relevant tax legislation.

Your interpretation or understanding of the words in the legislation that describe the condition for the relief may differ from Revenue's interpretation. You should describe the disputed point of interpretation as clearly as possible.

- The application of the relief conditions in the legislation to your particular circumstances.

It may be that the interpretation and meaning of the conditions for the relief are relatively clear and well understood. However, the issue under dispute may be the application of the relief conditions to your particular circumstances. You should describe

your understanding of the conditions for the relief and identify, in summary, those aspects of your circumstances which have led to the dispute on the availability of the relief.

***Law*** - *Identify the area of law that sets out the legal principles relevant to the issue.*

You should describe the legal principles that are set down in the legislation and case law that you are relying upon in your analysis of the issue under dispute. You are required to list these statutory provisions and case law references in your **Notice of Appeal** and **Statement of Case**.

If your **Statement of Case** was prepared before you had sight of case law and legislative references that Revenue intend to raise in your appeal and which were not included in your **Statement of Case**, you may wish also to address these in your Outline of Arguments as you set out your analysis of what you consider to be relevant legislative references and case law citations.

In the example above, we mentioned legal issues that might arise if the matter under dispute in your appeal is the interpretation or meaning of conditions for a relief to apply. For such issues, you should identify case law or other sections of legislation that provide insights on the legal principles that apply in interpreting the words that describe the relief conditions.

If the meaning of the conditions for the relief is well understood, in addition to identifying case law or other legislative references that have established the legal principles that apply in interpreting the relief conditions, you may also seek to identify legal principles that support your application of this interpretation to your particular facts.

When citing case law in your Outline of Arguments, you may include case law that is on point to the issues of your appeal. You may also include case law or references that are not directly on point, but may raise similar issues and so be considered persuasive in supporting the conclusion you have reached.

Irish case law precedents that are directly applicable to an issue under dispute in your appeal should provide strong support for the conclusion you have reached. However, there may not be Irish court decisions that are directly relevant. In these circumstances, you may wish to look to other aspects of Irish law or to the tax law of other jurisdictions e.g. the United Kingdom, to see if you can identify legal principles and relevant case law that can be applied to the issue in your appeal.

In the case law that is relevant to your appeal, you may wish to include case law that addresses counter arguments that you believe Revenue may make on the matter you are appealing.

For example, you may seek to:

- Include case law demonstrating that the legal principles Revenue has raised, or case law it has cited (e.g. in past exchanges of correspondence) does not apply to the issue(s) under appeal.
- Include case law that supports your appeal, where you believe that the application of legal principles as described by Revenue is incorrect, based on the facts relevant to your appeal.

The Appeal Commissioners do not have to confine themselves to reviewing and considering only the case law and references presented to them in an Outline of Arguments, or during the hearing. In reaching their determination on your appeal, the Appeal Commissioners may look to the case law of other jurisdictions, or look at other instances of Irish law which they believe are relevant.

### ***Application - apply the legal principles to the facts and issues you have identified***

You should clearly describe the application of the legal principles you have identified above to the issues in your appeal and the facts you have set out in your **Statement of Case**.

As discussed in the example above, if the matter under dispute is the interpretation of the conditions for a relief, you should explain how the legal principles you have identified apply so as to support your interpretation of, or the meaning of, the relief conditions.

If the matter under dispute relates to the application of relief conditions to your circumstances, your analysis should describe why you believe the interpretation of the conditions applies to your position. You may wish to cross refer to written evidence or witnesses that you intend to use to provide evidence in support of your appeal.

In your analysis of the application of the legal principles to your appeal, you may wish to address counter arguments that you have identified in Revenue's **Statement of Case**, or from correspondence with Revenue on the matter which is under dispute. For example, you may seek to demonstrate that the legal principles Revenue has raised do not apply to the issue under dispute, or why you consider that Revenue's application of the principles it has identified is incorrect based on your particular circumstances.

Where your appeal concerns more than one issue, we suggest that you should address each issue separately, detailing the application of the legal principle(s) to each issue and, if relevant, to your facts.

### ***Conclusion - reach a conclusion***

Your conclusion is the answer to the issue(s) raised in your appeal.

Where your appeal concerns more than one issue, we suggest that you state your conclusions separately for each issue.

## Burden of proof

The burden of proof generally falls on the Appellant to demonstrate to the satisfaction of the Appeal Commissioners that the assessment issued by Revenue or the final decision letter issued by Revenue is incorrect.

For example, if the matter under dispute in your appeal is your entitlement to a tax credit or a tax relief, it is up to you, as the Appellant, to provide evidence that you are eligible for the tax credit or have met the conditions to avail of the tax relief. If the matter under dispute is the valuation of an asset, it is up to you to prove that your valuation meets the requirements of the relevant tax provisions.

If you, as the Appellant, do not provide sufficient evidence to support your position that the assessment is incorrect, the assessment or the decision from Revenue will stand.

As the Appellant, you have knowledge of the facts relevant to your appeal. Revenue may only have limited information on the facts related to your appeal.

If the facts are important in proving your case in relation to the matter under dispute, you should consider carefully the evidence available to you to prove those facts in the hearing of your appeal. This may be written evidence or evidence which can be provided by witnesses including experts who provide expert testimony.

## Evidence

You will rely on Evidence to prove the facts that are relevant to your appeal.

These 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.

You can present evidence in written form. Your main written evidence in support of your appeal should be submitted to the Tax Appeals Commission with your Statement of Case.

You may also present evidence at the appeal hearing in the form of oral statements made by witnesses which confirm the facts you are seeking to rely upon. Such statements are typically given under oath where the witness swears to speak the truth.

See separate guidance on [Conduct of an Appeal Hearing](#) which describes the manner in which evidence is presented at a hearing. This describes how written evidence is presented. It also describes the manner in which witnesses present their evidence and may be questioned on that evidence during an appeal hearing.

### *Types of evidence*

We have explored below the different types of evidence that you may wish to present in your appeal, by taking the example of an appeal where the matter under dispute is a claim for a tax relief. An example of a tax relief could be an expense deduction or a tax credit. As

you analyse why you believe you meet the conditions for the expense deduction or the tax credit, you should consider what 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, for example, 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 have evidence in the form of a receipt of payment 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, you may provide written documentation e.g. a dated receipt, 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 could 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.

#### *Witnesses*

Witnesses can also be used to provide evidence at the hearing. As noted above, they typically present their evidence under oath.

The evidence of witnesses can be useful in supporting the order of occurrence or events and in explaining 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.

Witnesses might also be called upon at the hearing to provide expert evidence in support of a valuation or on a technological or scientific matter. These areas are outlined further below.

#### *Valuation*

If we take a different example of a matter under dispute in an appeal, such as the value of an item, you will need to consider the evidence you can present which supports your valuation.



For assets which are generally available for sale in the market, you may seek to include in your evidence, information related to the sales price of similar assets in the marketplace. This may be more difficult to find in the case of highly specialised assets or assets of a type that are not regularly sold in the market.

You may wish to present as evidence a valuation report which has been prepared by an expert which sets out the basis for the value you have placed on the item.

In the case, especially, of more complex valuations, you may also decide that you would like the expert to provide evidence at the hearing on the valuation they have prepared or in support of a valuation that you have prepared. If you decide that you would like to have an expert present evidence at the hearing, you should include this in the details of witnesses you intend to call upon at the hearing in your Statement of Case.

You may have valued the item yourself using external sources of information related to the valuation which support your value. It could be useful, where you have valued an item yourself, to write down the main facts that support your valuation and to provide written copies of important pieces of information which evidence these facts.

#### *Expert reports*

If your appeal involves a dispute on a complex scientific or technological matter, you may wish to use an expert in the subject matter to provide evidence in support of your appeal.

His/Her evidence might be provided in the form of his/her testimony at the appeal hearing and answers he/she provide to questions from you, the Appeal Commissioner and Revenue. In the case of testimony on a complex matter, you may wish to consider whether it would be useful to have your expert prepare a statement in writing or a report which sets out the main points of his/her expert testimony.

If you decide that you would like to have the expert present evidence at the appeal hearing, you must indicate this in your Statement of Case.

# Hearings

## Notification of hearing

We will usually give at least 6 weeks' notice of a date for your hearing unless you and Revenue agree to a shorter period. A longer notice period may also be agreed to allow the parties to prepare for more lengthy hearings e.g. where it is expected that complex evidence will be presented, or lengthy legal arguments will be heard.

You should advise the Tax Appeals Commission immediately, in writing, if the date set for your hearing is not convenient. You should set out the reasons why you cannot attend. We will then write to you to tell you whether your postponement request has been granted or not.

If it appears to us that the progress of your appeal is ready to proceed to a hearing, we may contact you and Revenue to arrange for a short meeting with the Tax Appeals Commission in order to agree upon the logistics for the conduct of the hearing, including the time and date, the length of the hearing and any steps that need to be taken in advance of the hearing. See the separate guidance on [Case Management Conference – getting ready for the hearing](#).

If you request a further postponement having set the date for a hearing at a date which is convenient for you, the Tax Appeals Commission will be less willing to agree to a postponement, although it will do so for good reason, such as a sudden illness.

## Case Management Conference - getting ready for the hearing

In order to agree arrangements for a hearing and to allow the Appeal Commissioners to issue directions to either party that they believe are necessary to proceed to the hearing, the Appeal Commissioners may direct that you and the other party to the hearing attend a Case Management Conference.

This Case Management Conference is generally a meeting which allows the Tax Appeals Commission to speak with the parties to the appeal in order to understand what next steps are required to proceed to a hearing. If you are directed to attend a Case Management Conference and you have a tax advisor or have engaged counsel to assist with your appeal, you should bring them with you to the meeting.

As outlined further below, a Case Management Conference may be held by video link which should allow you (and your advisor/counsel) to attend using a remote link facility which is convenient for you without incurring the time and travel expense of attending a meeting in person.

The Case Management Conference is an opportunity for you to request the Tax Appeals Commission to make directions (or issue instructions) that you believe should make the

appeal hearing run more efficiently for the benefit of all parties. The Appeal Commissioners have broad powers which they can use to issue directions related to the conduct of hearings.

You may choose to contact the other party to the appeal in advance of the Case Management Conference and agree some logistical matters related to the appeal hearing. This could allow you to submit a request in advance of the Case Management Conference for directions from the Appeal Commissioner related to the conduct of your appeal which are broadly agreed by both parties. Matters that might be discussed and agreed by both parties in advance of the Case Management Conference include:

- the time required by both parties to prepare additional written materials which will be required for the hearing (which could result in an agreed suggested timetable for parties to ready themselves for the hearing);
- whether it would be useful in advance of the hearing to have an agreed description of the facts in writing or jointly agreed approaches to the collation of written evidence or legal arguments to be heard at the hearing. This might include agreeing that it would be useful to prepare a book of documents which includes copies of the written evidence to be presented as well as a book of authority including copies of the statutory provisions and case law citations which the parties intend to refer to in making their legal arguments;
- agreement on a suitable time and date for the hearing; or
- the type of directions and draft wording for such directions e.g. setting out agreed time limits for submissions, that the parties will request the Appeal Commissioner to issue.

Where such preparatory steps are taken by the parties, they would be reviewed by the Appeal Commissioner who can then issue directions.

It may be that there are not many logistical matters to be arranged in advance of the hearing in your appeal. In such case, you could expect that the Case Management Conference is a short meeting which is held with the purpose of confirming that:

- all of the information that parties expect to present or be heard at the appeal hearing has been submitted to the Appeal Commissioners and exchanged with the other party (or, if not, that this will be done by an agreed date);
- there is a clear understanding of the expected length of the hearing; and
- agreement on a suitable time and date for the hearing.

Following the Case Management Conference, the Appeal Commissioner would generally expect to be in a position to:

- fix the date and length of the appeal hearing;

- issue directions (instructions) to the parties to submit, in advance of the hearing, any additional information considered necessary for the hearing;
- issue directions setting out agreed time limits for submissions to be made, the order of preparation of submissions, etc. which are based on a timetable which runs to the hearing date.

#### *Video link*

If you receive a direction to attend a Case Management Conference, you may find that you are given the opportunity to join the Case Management Conference by using a video link or another technology to facilitate an online meeting. The direction you receive to attend the Case Management Conference will include instructions on the technology options available to you and your advisor/counsel to join the meeting using a remote link. In this way, you do not have to incur the time and cost of travel to attend the meeting in person.

### **Where will my appeal be heard?**

Hearings in the Tax Appeals Commission will usually take place at our offices in:

Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

Hearings take place on the second floor. When you arrive at ground floor reception, please ask the attendant at reception to let us know you have arrived and someone from the Tax Appeals Commission will guide you to the meeting room.

Depending on the volume of appeal hearings ongoing, we may set an alternative location for the hearing. The hearing venue details will be set out clearly in the notice we send you to attend an appeal hearing.

### **Adjourning a hearing**

At the request of the parties during a hearing, the Appeal Commissioner may decide to adjourn a hearing to allow discussions to take place between the parties outside the hearing. The decision to adjourn is at the discretion of the Appeal Commissioners.

The Appeal Commissioner might also decide to adjourn if, in his or her view, the parties require time to prepare legal arguments or to submit evidence on a matter that arises during the course of the hearing.

The parties to the hearing will be told the time and date at which the hearing will resume.

# Conduct of an Appeal Hearing

When we hold appeal hearings, the Appeal Commissioners try to make them as informal and as accessible as possible to appellants. However, for reasons of efficiency, and as explained in the guidance below, rules of evidence similar to those in the courts are applied when we conduct appeal hearings.

We have set out below some guidance on how a typical appeal hearing is run. We have also set out some tips at the end that you might like to review in order that we can hear your appeal as fairly and as efficiently as possible.

## Who attends the hearing?

The appeal hearing is usually heard by one Appeal Commissioner. That is why, in the guidance that follows, we refer to the Appeal Commissioner.

You may attend together with your representatives (such as a qualified tax advisor or legal counsel). 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. You do not need to have representatives and can represent yourself at the hearing.

If you have representatives to assist you at the hearing, these are likely to include a tax advisor and possibly legal counsel. They will sit with you on one side of the room which is designated for appellants. Usually the Appellant, his/her representatives and witnesses, if any, sit on the left side of the room facing the Appeal Commissioner. The opposing party in the case e.g. Revenue, will sit on the other side of the room together with Revenue's legal counsel and Revenue's witnesses, if any.

## Witnesses

Other attendees at the hearing may include witnesses that you will call upon to present evidence or to present expert testimony.

Witnesses may not be required to attend the entire hearing. Instead, we ask that they are ready to be called upon during the hearing when you wish them to provide evidence, answer questions as required or to give their expert testimony.

## Starting the hearing

The hearing usually commences by the Appeal Commissioner confirming who is attending the hearing and outlining, for those present, the intended approach to the hearing. The

Appeal Commissioner will seek to agree with all present other logistical matters which can include the timing and availability of witnesses, including experts giving testimony at the hearing.

The Appeal Commissioner will also seek to reconfirm with those present the likely length of the hearing. This will have been agreed in advance when scheduling the hearing.

### **Time available for the hearing**

The typical time available during each day for a hearing is approximately 6.5 hours, 3.5 hours in the morning and 3 hours in the afternoon. Having agreed the length of the hearing with both parties at the time of scheduling the hearing, generally there will not be the opportunity to extend the length of the appeal hearing once it has commenced. If more time is required, this will likely involve adjourning the hearing and scheduling another date to resume and finish the matter.

The length of the hearing will be affected by the length and complexity of evidence to be presented, the number of witnesses, including persons providing expert testimony, together with the length and complexity of the legal arguments to be heard.

### **Presenting your case**

As the Appellant, generally you will present your case first.

You will usually start with a brief summary of the issues in dispute.

If it has been agreed in advance of the hearing that certain facts are not in dispute between the parties or if a statement of agreed facts has been submitted to the Appeal Commissioner before the hearing, your presentation of the facts at the hearing might be quite short.

As you outline the issues in dispute, you should explain to the Appeal Commissioner the evidence that you wish to present. In advance of the hearing, you will have submitted written evidence to which you will refer. At the hearing, you will explain to the Appeal Commissioner the nature of the evidence presented and its relevance to the issues under dispute. This will also involve describing the evidence that will be provided by witnesses that you will call upon. Where you are calling upon a witness to provide evidence, the witness will need to be available to join the hearing at that time.

After outlining the issues under dispute, you will call upon each of your witnesses, in turn. You will ask them to give their evidence as to the matter in dispute by questioning them as to the information or knowledge that they have. As a general rule, when guiding your witnesses through the evidence they are presenting you should not ask questions in a manner that leads the witness to their answer such as 'Isn't it correct that...?' Or 'Wouldn't you agree that...?' Instead, your questions should direct the witness to provide his/her evidence on the relevant matter or issue.

When you or your advisor/counsel has asked questions of your witness, the opposing party (or his/her counsel) will ask questions by cross examining your witness. Leading questions can be used when cross examining a witness. Following this cross examination, you or your advisor/counsel will have the opportunity to ask more questions (i.e. to redirect).

During the presentation of evidence, the Appeal Commissioner may interject with questions.

Where you have lengthy or complex evidence to present, we strongly suggest that, in advance of the hearing, you collate and present the evidence in writing by preparing a book of documents or files (a book of evidence) using a tabbed index and have copies available for the Appeal Commissioner and other attendees at the hearing. In this way, as the presentation of evidence proceeds, the Appeal Commissioner can more easily review the evidence you are presenting and its importance to your case. It is also likely to make for a more efficient hearing, as your paperwork will be more readily to hand.

Where you have a book of evidence, it is expected that copies of your book of evidence is given to the Appeal Commissioner and the opposing party before the hearing. As evidence is given, reference will be made to documents and the tag references in the book so that the parties can follow your presentation of your evidence.

Having provided an outline of the issues in dispute and presented evidence, Revenue may then seek to present its evidence. Revenue may have (but often does not have) witnesses of its own. You will be given the opportunity to ask questions of Revenue's witnesses before the part of the hearing related to the presentation of evidence draws to a close.

When all of the parties have presented their evidence, the hearing proceeds to hear legal arguments.

### **Oath or Affirmation**

We do not require all attendees at the hearing to take an oath that they will be truthful in their statements at the hearing.

However, if you call upon a witness whose testimony is being used to provide evidence, we will usually ask the witness to swear an oath/affirm that he/she will be truthful in his/her statements and in answering the questions of the Appeal Commissioner and the opposing party at the hearing.

### **Legal arguments**

As the Appellant, you will present your legal arguments first.

Where you have complex or lengthy legal arguments with a number of references to case law, we strongly suggest compiling the statutory provisions and the case law references you are citing into a written document or book of authority. This might also include a copy of written arguments. We suggest using tabs to indicate the location of the different citations.

Copies of this should be given to the Appeal Commissioner and the other party to the appeal in advance of the hearing.

This should mean that you can present your arguments more effectively as the Appeal Commissioner can follow your references without spending time looking for the document. In addition, it should make it easier for the Appeal Commissioner to understand the importance of the citation for your appeal where he/she can read it as you explain its relevance and importance to your legal argument.

After you have presented your arguments, the other party i.e. Revenue, will present its counter arguments.

Having listened to Revenue's arguments, you will be entitled to reply to or to deal with any matters that are raised in its legal arguments. In this way, you can rebut or challenge the arguments presented at the hearing by Revenue which you did not address in your earlier presentation of your arguments.

### Tips for efficient conduct of a hearing

- Be sure to allow plenty of time so that you arrive on time at the hearing venue. Details of the time, date and venue for the hearing will be set out in the **Notice of Appeal Hearing** that you received from the Tax Appeals Commission.

- Make sure you have fully informed the Tax Appeals Commission of the attendees you intend to bring to the hearing. This is to make sure that they can be accommodated at the hearing, or if not, that you can arrange for them to attend only as required.

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

- Make sure all of your attendees (which may include your tax advisor and legal counsel) are present and ready to commence at the start time for the hearing.
- Please make sure your witnesses are available and on call to present their evidence, including those presenting expert testimony, when required during the hearing. At the outset of the hearing, the Appeal Commissioner and the parties attending will reconfirm their joint estimate of the length of time of the hearing which should allow you to brief your witnesses as to the time that they will be expected to appear and present their evidence and/or expert testimony.
- Where you have lengthy or complex evidence, consider having this printed out in advance as a book of evidence with a tabbed copy for the Appeal Commissioner (and the opposing party) so that the Commissioner can follow your evidence more easily throughout the hearing. You can then direct the Commissioner to the relevant written evidence at the appropriate time during the hearing.



- Where you are presenting legal arguments that are complex or have a number of citations, we suggest that you collate and tab these in a book of authority which follows the order in which you intend to outline your arguments. In this way, it will be easier for you to direct the Appeal Commissioner to look to the relevant citation and allow him/her to see the citation as you make your point on the relevance and importance of it for your legal argument. This is less easily done if the citation is not readily to hand. Copies of any such book of authority should be made available to the Appeal Commissioners and the other party in advance of the hearing.
- If you feel or know that a short adjournment might facilitate settlement discussions with Revenue, either at the outset or during the hearing, you can raise this before the Appeal Commissioner, who is likely to grant an adjournment in these circumstances.

# Determinations

## What is a determination?

A determination is a statement issued by the Appeal Commissioners which outlines the decision in your appeal.

A determination will issue at:

- the end of the appeal hearing,
- after the appeal hearing, or
- where a case is adjudicated without an appeal hearing, upon the Appeal Commissioners reviewing the facts and outline arguments you have presented in your appeal and making a decision.

## Types of determinations

### *Oral determination*

An Appeal Commissioner may decide, after hearing the appeal, to give an oral determination at the end of the appeal hearing. This determination will subsequently be made in writing and will be sent to both parties to the appeal.

### *Written determination*

Where an oral determination is not made at the conclusion of the hearing, you will have to wait until the Appeal Commissioners issue a written determination once they have considered all the facts and evidence.

The Appeal Commissioners will issue a determination in your appeal as soon as practicably possible. There is no legal requirement that the Appeal Commissioners must decide upon your appeal within a set period of time.

The length of time it takes to issue the determination will depend on the complexity of the matter under dispute. It will also depend on the volume of appeals being handled by the Tax Appeals Commission.

Once the Appeal Commissioners have made a decision in your appeal, the written determination will be sent to both you and the other party to the appeal e.g. the Revenue Commissioners, within 21 days of the decision being formed.

## Contents of the determination

The determination sent to you (as the Appellant) and to the Revenue Commissioners will include the following information:

- the determination
- a statement of the Commissioner's material findings of fact

- a statement of the reasons for the determination
- the name of the Appellant and
- the date on which the determination was made.

You will also be advised in the notice accompanying the determination of your rights to appeal against the determination and the time limits for making such an appeal.

See separate guidance on [Appealing a determination](#).

### Giving effect to a decision in the determination

If the Appeal Commissioners decide that you have been overcharged in the tax assessment which you have appealed, they will determine that the assessment to tax will be reduced by the amount of the overcharge.

If the Appeal Commissioners decide that you have been undercharged in the assessment to tax that you have appealed, they will determine that the assessment to tax will be increased by the amount of the undercharge.

The Appeal Commissioners may determine that if neither of the above applies, the tax assessment issued by the Revenue Commissioners continues to stand. This may result in you paying additional tax if the Revenue notice assessed additional tax payable and you have not yet paid the additional tax assessed.

Where the matter under appeal was not a tax notice of assessment issued but instead a Revenue final decision set out in a decision letter, the Appeal Commissioner will set out in the determination whether the final decision ought to be varied.

The determination will be considered final and conclusive, unless the determination is appealed by either you or Revenue to the High Court.

Where the determination is final and conclusive, the Revenue Commissioners are required by law to give effect to the determination. If the determination is in relation to an assessment to tax, the Revenue Commissioners must calculate the amount of tax in accordance with the determination.

If the determination results in you paying additional tax, you may be required to pay interest on the tax. The date from which interest is due is dependent on the type of tax and is applied by the relevant tax provisions. **The Tax Appeals Commission has no jurisdiction or powers in relation to the assessment, waiver or collection of interest due on tax.**

If you or Revenue appeal a determination, Revenue is not required to amend the assessment to tax or a final decision letter in accordance with the determination. This is because the determination is not considered to be final and conclusive.

## Publication of determinations

The Tax Appeals Commission will publish your determination on its website, [www.taxappeals.ie](http://www.taxappeals.ie). Before we do this, we will remove your name and other personal details related to your appeal to protect your identity. This means that personal details identifying you or your circumstances, e.g. your name, address and contact details, will be removed from the determination published on the website.

The determination will be published on [www.taxappeals.ie](http://www.taxappeals.ie) within 90 days of both parties to the appeal being notified of the determination. Publication of the determination allows other taxpayers to read and understand the potential impact on their appeal of determinations that have already been made by the Appeal Commissioners.

You can find published determinations on [www.taxappeals.ie](http://www.taxappeals.ie).

# Appealing a Determination

## Appealing a determination

If you do not agree with the decision contained in the determination issued by the Appeal Commissioners, you may be entitled to appeal the determination to the High Court.

## What tax matters can you appeal to the High Court?

You can appeal to the High Court on a point of law.

Appealing a point of law involves requesting the High Court to consider whether a section in legislation has been interpreted correctly. A point of legal interpretation will impact other taxpayers seeking to rely on the interpretation of that section in legislation.

Examples of a point of law which you may seek to appeal include, but are not limited to:

- whether the particular section of the legislation has been interpreted correctly
- whether a section in legislation has precedent over another section in legislation
- whether prior judgments by the courts have been interpreted and applied correctly to your appeal.

Determinations can also include findings of fact by the Appeal Commissioners. In general, findings of primary fact should not be set aside by the High Court unless there was no evidence to support them.

Due to the high standard required to overturn findings of fact, it means that, in practice, where the Appeal Commissioners have had the opportunity to review the facts of your appeal and review your evidence presented in support of those facts, there is likely to be limited scope for the High Court to overturn or set aside a finding of fact by the Appeal Commissioners.

The Appeal Commissioners can reach a conclusion in their determination which is a mixture of fact and law, in that the Appeal Commissioners may draw conclusions or inferences from their findings of the facts. In general, the High Court does not set aside or overturn such conclusions reached or inferences drawn by the Appeal Commissioners unless the High Court decides that such conclusions or inferences were ones that the Appeal Commissioners could not reasonably have reached or drawn.

## Deciding whether to appeal a determination

We cannot advise you whether you have a case or whether you are likely to win or lose your appeal at the High Court. Nor can we tell you if you should appeal or not.

In making an appeal to the High Court you may need professional advice and support in submitting your appeal and in the hearing.

If you do decide to get advice, please do so at the earliest opportunity - when you are thinking about appealing. If you face a delay in getting advice, please bear in mind the time limit for making an appeal.

### Time limits for appealing a determination

If you wish to appeal against a determination, you must submit your written letter of appeal to the Appeal Commissioners within **21 days** after the date on which the determination has been notified to you.

### Making an appeal to the High Court

You must have received your written determination from the Appeal Commissioners before you can appeal to the High Court.

To appeal, you must make a written submission to the Appeal Commissioners stating that you wish to appeal the determination. You must specify in your letter the part of the determination which you are seeking to appeal against e.g. which part you allege is erroneous in law.

You can send your letter of appeal by email to [info@taxappeals.ie](mailto:info@taxappeals.ie).

If you have decided to correspond with us by post, your appeal letter should be sent to:

Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

### Next steps after you appeal against a determination

Upon receipt of your letter of appeal against a determination, the Appeal Commissioners will prepare a case stated for the High Court.

The case stated for the High Court will include the following items:

- (i) the Commissioners' material findings of fact
- (ii) an outline of the arguments made by the parties
- (iii) the case law relied on by the parties
- (iv) the Commissioners' determination and the reason for the determination and
- (v) the point of law on which the opinion of the High Court is sought.

The Appeal Commissioners will send both parties to the appeal a draft version of the case stated for the High Court. You will have **21 days** to return in writing any representations you may wish to make about the case stated. You are also required to send a copy of any representation that you send to the Appeal Commissioners to the other party to the appeal.

The Appeal Commissioners will take into consideration representations made by both parties and will complete and sign the case stated within **three months** of the date on which either party has requested the Appeal Commissioners to state and sign the case stated.

The party requesting the appeal must send the case stated to the High Court within **14 days** after the date it was sent by the Appeal Commissioners to both parties. Further guidance on submitting a case stated to the High Court is available on the court services website at [www.courts.ie](http://www.courts.ie)

The High Court may request the Appeal Commissioners to amend the case stated. Where the Court requests this, the Appeal Commissioners will amend the case stated.

# Actions taken by the Appeal Commissioners

## Deciding your appeal without a hearing

The Appeal Commissioners may decide to adjudicate (i.e. to decide upon) your appeal without holding an appeal hearing. When you submitted your Statement of Case, you were asked to indicate if you were willing to have your appeal decided without a hearing.

If the Appeal Commissioners decide to **adjudicate an appeal without a hearing**, they will **notify** you and any other parties to the appeal in writing of their intention to adjudicate the appeal without a hearing.

If you decide that you would prefer to have your appeal heard at an appeal hearing, you can still make this choice. When you receive the **Notice of Intention to adjudicate without a hearing** from the Tax Appeals Commission, you have **21 days** after the date of the notification to request that a hearing be held in your appeal prior to adjudication.

If no party to the appeal requests that a hearing takes place within the 21 day time limit, the Appeal Commissioners will then proceed to adjudicate the case. If any party requests a hearing in writing, the Appeal Commissioners will proceed to schedule a hearing in the usual way.

When the Appeal Commissioners adjudicate an appeal without a hearing, they will make their decision based on the information they have received from you and any other party to the appeal. This includes information provided by you in the Notice of Appeal, in a Statement of Case and, if applicable, the outlines of legal arguments being put forward on the matter under dispute in the appeal.

## A stay in proceedings

At any point during the process of arranging an appeal, the Appeal Commissioners may direct that there should be a stay or a delay in the conduct of the appeal. You will receive a **Direction to stay proceedings in an appeal** from the Tax Appeals Commission which will set out the duration of the stay.

This instruction will set out the reasons for the stay in proceedings and when the progress of your appeal will resume.

Both parties to the appeal may request a stay in proceedings. If you, as the Appellant, request a stay in proceedings, you must also send a copy of the request to the Revenue Commissioners at [taxappealsunit@revenue.ie](mailto:taxappealsunit@revenue.ie).



The other party may appeal against the application for the stay in proceedings. If you wish to appeal against a stay in proceedings sought by the other party, you must make a written submission to the Appeal Commissioners no later than **14 days** after the date on the **Direction to stay proceedings in an appeal**.

### Directions from the Tax Appeals Commission

The Tax Appeals Commission is charged with running an efficient tax appeals process which is as accessible and as fair as possible. As part of the efficient running of the appeal process, the Appeal Commissioners have a wide range of powers which enable them to issue binding instructions, known as **Directions**, to the parties to the appeal. These are binding instructions and must be complied with in order for your appeal to proceed.

During the appeal process, the Appeal Commissioners may direct you to do a number of things.

The diagram contained in [Appendix I](#) sets out an overview of the tax appeals process. This diagram shows a number of examples of when, during the course of process of your appeal, the Appeal Commissioners may direct that you take certain actions.

Examples of the type of directions that the Appeal Commissioners can make include:

- Staying or delaying the appeal proceeding for a fixed period. See [a stay in proceedings](#) to learn more.
- Asking the parties to attend a case management conference. See [Case Management Conference – getting ready for the hearing](#) to learn more.
- Asking the parties to submit a statement of agreed facts. See [Evidence](#), to learn more.
- Asking the parties to submit a book of documents which includes the written evidence to be presented at the hearing. See [Conduct of an Appeal Hearing](#), to learn more.
- Asking the parties to submit a book of authority containing legislation, case law and other materials which are being relied upon during the hearing. See [Conduct of an Appeal Hearing](#), to learn more.
- Asking for a statement of evidence intended to be given by any witness who is being called upon at the appeal hearing. See [Evidence](#), to learn more.
- Where expert evidence of a technological or scientific nature is likely to be relied upon by the parties, directing that the experts meet in advance of the hearing and prepare an agreed statement detailing those areas in which the experts are in agreement and those areas in which the experts differ. See [Conduct of an Appeal Hearing](#) and [Case Management Conference – getting ready for the hearing](#), to learn more.
- Directing that additional parties join the appeal. See [Consolidating appeals](#), to learn more.

Directions from the Appeal Commissioners will be communicated to all parties to the appeal in writing (whether by email or by post). The correspondence will generally be headed **Direction** and will describe the instruction contained in the correspondence. For example, a Direction letter requesting you to attend a case management conference will be titled **Direction to attend a Case Management Conference**.

The Direction will set out the deadline which the Tax Appeals Commission has set for you to meet the instruction. If you need more time to comply with the Direction, you can apply to the Tax Appeals Commission no later than **14 days** after the date on the Direction for an extension to the time limit.

You should log the date of the Direction so that you apply within the 14 day limit for an extension to the deadline.

Where the Tax Appeals Commission accepts your request for an extension, it will write to you to inform you of the new deadline, in correspondence which is titled **Extension of Direction Deadline**.

Failure to comply with a Direction may result in your appeal being dismissed. If the appeal is dismissed, the assessment or decision issued by Revenue will stand.

### Consolidating appeals

If the Appeal Commissioners find that there are a number of parties appealing a matter which is in dispute based on common or related matters, they may, at their discretion, consolidate or join together the appeals. This means that they will proceed to handle the appeal process with all of the joined parties at the same time. They will hold a single appeal hearing in relation to the consolidated appeals and their single determination will apply to the appeals of all the parties to the consolidated appeal.

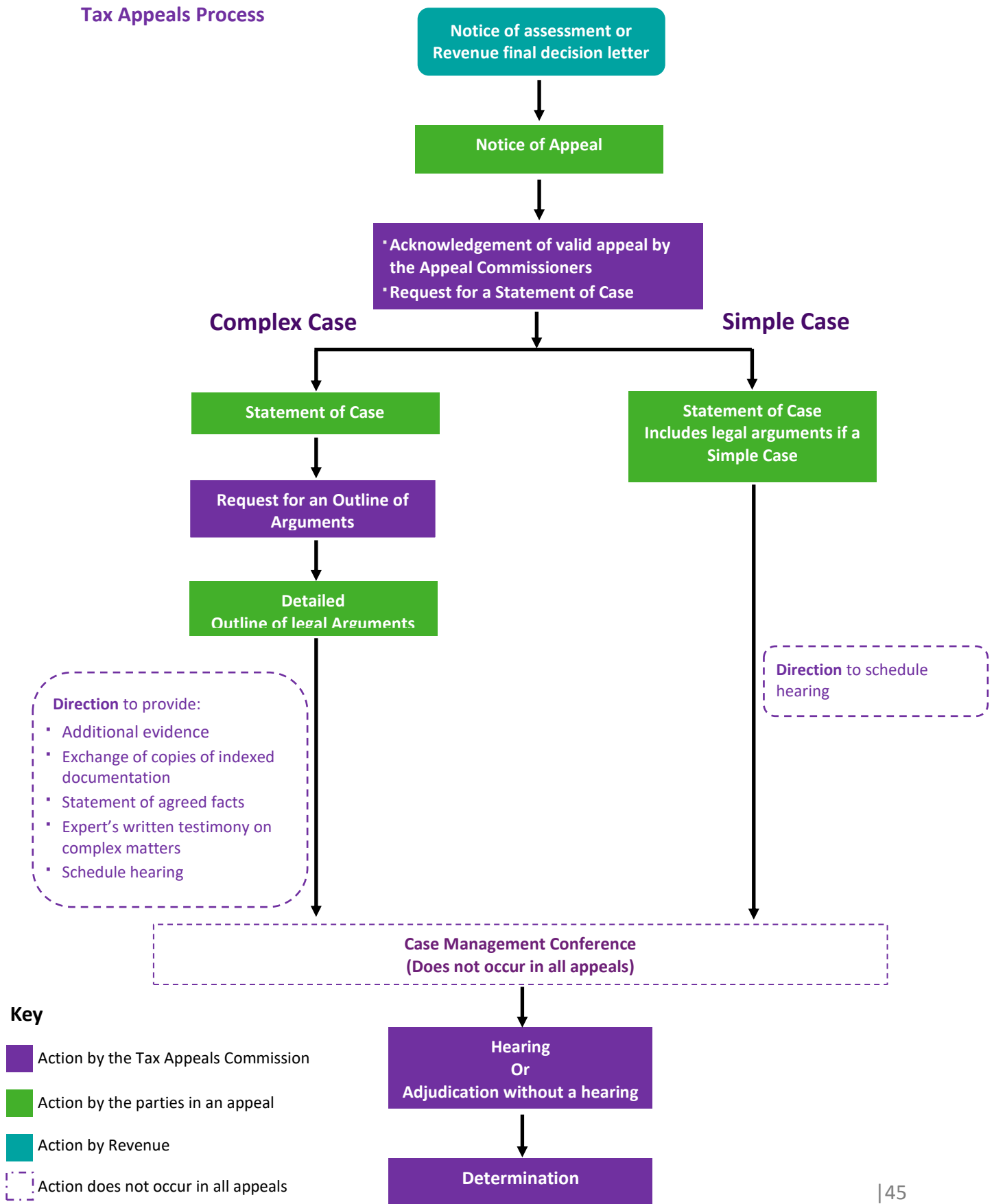
Consolidating appeals with common or related issues can happen where, for example, there are a number of parties who have received separate notices of assessment to tax on a dispute with Revenue on the tax payable by each of them on a single transaction, such as the sale of an asset or an inheritance or gift from a family member.

The **Direction to consolidate an appeal with another appeal** from the Appeals Commissioners will be communicated to all parties to the appeal in writing (whether by email or by post).

You can appeal against the joining of parties to your appeal, or against the joining of your appeal to an appeal of other parties. If you wish to appeal against the joining of parties to an appeal, you must make a written submission to the Appeal Commissioners no later than **14 days** after the date of the **Direction to consolidate an appeal with another appeal**.

# Appendix I

## Tax Appeals Process



# Appendix II

## Notice of Appeal Form

## Notice of Appeal



Guidance is available to assist you in completing your Notice of Appeal. 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	

The Notice of Appeal commences the process of your appeal

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

## Section 2: Appellant's representative's details

These are 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, 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: Is this appeal the subject of a separate review

If you have made a formal complaint to Revenue or requested a local review/ an external review from Revenue on the subject matter of this appeal, please tick in the box below

☐

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If you have made a complaint or requested a review on a matter related to this appeal, the Tax Appeals Commission will a direction for a stay in proceedings until the outcome of the complaint or review is finalised

## Section 5: Details of appealable matter

Type of tax being appealed – please also attach a copy of the notice of assessment or decision letter 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 6: 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 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 applicable and 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 additional section references which you consider are relevant



## Section 8: Any relevant case law (if applicable)

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

Guidance on identifying relevant case law is included in the Guidance Note on completing a Notice of Appeal at [www.taxappeals.ie](http://www.taxappeals.ie)

## Section 9: Grounds for appeal

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You should describe why you disagree with Revenue's assessment or decision

If your appeal relates to more than one issue under dispute, you must explain why you disagree with each one

You may be unable to rely on any grounds of appeal that are not included in this Notice of Appeal

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

Guidance on identifying grounds for appeal is included in the Guidance Note on completing a Notice of Appeal at [www.taxappeals.ie](http://www.taxappeals.ie)

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If you are unclear as to the basis upon which the amount of tax is under dispute (or any part of the disputed amount), please indicate by placing a tick in the box below

☐

If you have indicated that you are unclear as to the basis upon which the amount of tax (or any part of the disputed amount) is being disputed by Revenue, describe the additional information required in order to fully understand the matters under dispute in your appeal

You should indicate if you are not clear on the reason as to why the amount of tax under is dispute in this appeal is being disputed by Revenue

If you are unclear on the reasons for the dispute, you should indicate the additional information you require so as to understand why the tax is being disputed by Revenue

## Section 10: 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 11: 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 12: Checklist

- ☐ Have you enclosed a copy of the notification from the Revenue Commissioners (notice of assessment or final decision letter) that you are appealing?

☐ Have you enclosed written authorisation if this form is being submitted on behalf of an appellant?

☐ Have you enclosed a description of all relevant case law, statutory provision(s) and grounds of appeal you intend to rely upon during the hearing?

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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

## Section 13: 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 Notice of Appeal and related documents to the following address:  
Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

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You must submit the Notice of Appeal no later than 30 days from the date on the notice of assessment or the time limit set out in the Revenue decision letter

If you do not submit the Notice of Appeal within the stated time limit, you should complete a Notice of Late Appeal form

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## **Section 14: Next steps**

The Tax Appeals Commission will:

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

# Appendix III

## Notice of Appeal 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 the application for an appeal.

We 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.

### 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 by email with your representative in relation to this appeal.

There is no requirement to nominate a representative; you are fully entitled to represent yourself. If you do nominate a representative, all correspondence will be sent to the representative and not directly to you. We will continue to do this until you or your representative advises us otherwise.

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: Is this appeal the subject of a separate review

A formal Revenue review is where a reviewer, either internal or external to Revenue, who has not been involved in your dispute evaluates whether the Revenue has handled your tax matters appropriately.

If upon receipt of a final notice of assessment or a letter communicating the final decision from Revenue, you have sought a formal internal review from Revenue, you should indicate 'Yes' in this section of the form.

The Tax Appeals Commission generally will issue a Stay in Proceedings until the review has been carried out and finalised.

#### Section 5: Details of the appealable matter

An appealable matter is any matter in respect of which an appeal is authorised by the Taxes Acts.

See guidance on [What you can appeal to the Tax Appeals Commission](#) together with guidance on [What you cannot appeal to the Tax Appeals Commission](#).

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 their final assessment or decision letter.

## **Section 6: Public Hearing**

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

Please indicate your preference regarding whether you would like some or all of your appeal to be held in private. If you do not indicate such a preference, we will assume that you have no objection to any hearing in the course of your appeal being held in public.

Separately, 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 seek 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 7: The statutory provisions being relied upon**

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

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

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.

Please leave blank if you are unaware of any.

You may seek to refer to additional section references which you consider are relevant. These are section references that you will use as you set out the details of your grounds of appeal in another part of the Notice of Appeal form.

### **Section 8: Any relevant case law (if applicable)**

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

As you consider the case law which is relevant to your appeal, please ensure that you have identified all of the issues under dispute in your appeal. These will form the starting point for your analysis of case law which may be relevant to and lend support to your appeal.

See guidance in relation to [Setting out legal arguments related to your appeal](#). You may wish to review this guidance when you complete the list of case law relevant to your appeal.

It may be useful to adopt a 4 step approach of identifying each issue that is under dispute in your appeal (Issue – Law – Application – Conclusion) and identifying case law that may be relevant to support your arguments on the issue.

For the most part, you should cite case law that you consider is on point to the issue(s) under dispute in your appeal. You may also include case law or references that are not directly on point, but, may raise similar issues, and therefore be considered persuasive in supporting the conclusion you have reached on the issue under appeal.

Irish case law precedents that are directly applicable to an issue under dispute in your appeal should provide strong support for the conclusion you have reached. However, there may not be Irish court decisions that are directly relevant. In these circumstances, you may wish to look to other aspects of Irish law or to the tax law of other jurisdictions e.g. the United Kingdom, to see if you can identify legal principles and relevant case law that can be applied to the issue in your appeal.

In the case law that is relevant to your appeal, you may wish to include case law that addresses counter arguments that you believe Revenue may make on the matter you are appealing.

For example, you may seek to:

- Include case law demonstrating that the legal principles Revenue has raised, or case law it has cited (e.g. in past exchanges of correspondence) do not apply to the issue(s) under appeal.
- Include case law that supports your appeal, where you believe that the application of legal principles as described by Revenue is incorrect, based on the facts relevant to your appeal.

The Appeal Commissioners do not have to confine themselves to reviewing and considering only the case law and references presented to them in a Notice of Appeal form or an Outline of Arguments, or during the hearing. In reaching their determination on your appeal, the Appeal Commissioners may look to the case law of other jurisdictions, or look at other instances of Irish law which they believe are relevant.

### Section 9: Grounds for appeal

The grounds for appeal section provides you with the opportunity to state why you disagree with the assessment / decision of the Revenue Commissioners.

You should explain the detailed grounds of your appeal in full; please insert extra pages if the space provided is insufficient.

Where there is more than one issue under dispute in your appeal, please describe each one separately.

The following areas of guidance may be relevant as you describe your grounds of appeal. Guidance on:

- [What you can appeal to the Tax Appeals Commission](#)
- [What you cannot appeal to the Tax Appeals Commission](#)
- [Setting out legal arguments related to your appeal](#)

If you are satisfied that you can appeal against a decision of Revenue, then in completing your Notice of Appeal, you must identify each of the grounds upon which you are making your appeal and highlight whether there is a single or multiple areas of dispute.

For example, if the matter you are appealing against relates to your entitlement to a tax deduction or a tax credit, your grounds of appeal should outline why you consider that you are entitled to the deduction or tax credit that you are being denied.

As a further example, if the matter under appeal relates to a difference in opinion on the valuation of an asset, you should describe the basis on which you are disputing Revenue's valuation of the asset. It is not necessary in the Notice of Appeal form to provide a detailed outline of your valuation assumptions. However, you should

describe, in summary, what you believe to be the main reasons for the difference that underlies the valuation amount that is in dispute.

When you list your grounds for appeal, you should not assume that matters which you believe were agreed, in principle, with Revenue are now agreed between you. In your grounds of appeal, you need to include all of the issues that are under dispute so that you can make all of the related arguments that you believe support your appeal.

Please be as comprehensive as possible in setting out the grounds for your appeal, as you may be unable to rely on any grounds for appeal that are not included in your Notice of Appeal. This could mean that your appeal is heard without information that is supportive of your position.

As you list your grounds for appeal, you should cross check that you have included in the other parts of the Notice of Appeal form, the sections in legislation and the case law references that you will seek to rely upon in making your arguments in support of your position.

Section 949I, Taxes Consolidation Act 1997 specifies that an appellant may not be entitled to rely on any grounds of appeal that are not specified in the Notice of Appeal, unless the Appeal Commissioners are satisfied that the ground could not have been reasonably stated in the Notice of Appeal.

If you are unclear as to the basis upon which the amount of tax is under dispute (or any part of the disputed amount), you should indicate by ticking the box.

If you have indicated that you are unclear as to the basis upon which the amount of tax (or any part of the disputed amount) is being disputed by Revenue, you should describe in this section the additional information you would require from Revenue in order to fully understand the matters under dispute in your appeal

## **Section 10: 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 11: 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, you need to provide us with written authorisation stating that you give this office permission to discuss your appeal and correspond with the nominated person.

## Section 12: Checklist

Before you submit your Notice of Appeal, please ensure that you have included all the relevant documents.

The Notice of Appeal form includes a checklist to assist you.

If you are completing the Notice of Appeal electronically, you can scan and email the documents to us.

## Section 13: Where to send the form

The completed form and any additional documents should be emailed to [info@taxappeals.ie](mailto: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 post your Notice of Appeal and related documents to the following address:

Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

In the event that you experience difficulties completing the form and this guidance note on completing the Notice of Appeal has not fully answered your query please email your query to [info@taxappeals.ie](mailto:info@taxappeals.ie) or telephone (01) 6624530.

## Section 14: Next steps

On receipt of the completed Notice of Appeal form and relevant documents, we will:

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

You may wish to review the diagram **Overview of the Tax Appeals Process** in [Appendix I](#) which can provide you with a high level overview of the steps in the tax appeals process.

# Appendix IV

## Notice of Late Appeal Form

## Notice of Late Appeal



**This form should only be completed if the application for appeal is outside the time limits for making appeals provided in the legislation applicable to the matter under appeal**

Guidance is available to assist you in completing a Notice of Late Appeal. 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	

The Notice of Late Appeal form is used when you are not within the statutory time limits to appeal. The form commences the process of your appeal

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

## Section 2: Appellant's representative's details

These are 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, 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: Is this appeal the subject of a separate review

If you have made a formal complaint to Revenue or requested a local review/an external review from Revenue on the subject matter of this appeal, please tick the box below

☐

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If you have made a complaint or requested a review on a matter under dispute in this appeal, the Tax Appeals Commission will make a direction for a stay in proceedings until the outcome of your complaint or review is finalised

## Section 5: Details of appealable matter

Type of tax being appealed – please also attach a copy of the notice of assessment or decision letter 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 6: 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 7: Late appeal details

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You must outline the reasons why you were unable to appeal within the statutory time limit

The Appeal Commissioners will only accept late appeals that have met certain conditions. Guidance on these conditions is included in the Guidance Note on a Notice of Late Appeal form at [www.taxappeals.ie](http://www.taxappeals.ie)

## Section 8: The statutory provisions being relied upon

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You should include the section(s) of legislation that relate to your appeal, if applicable and 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 additional section references which you consider are relevant

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

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

Guidance on identifying relevant case law is included in the Guidance Note on a Notice of Late Appeal form at [www.taxappeals.ie](http://www.taxappeals.ie)

## Section 10: Grounds for appeal

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You should describe why you disagree with Revenue's assessment or decision

If your appeal relates to more than one issue under dispute, you must explain why you disagree with each one

You may be unable to rely on any grounds for appeal that are not included in this Notice of Late Appeal

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

Guidance on identifying grounds for appeal are included in the Guidance Note on a Notice of Late Appeal form at [www.taxappeals.ie](http://www.taxappeals.ie)

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If you are unclear as to the basis for Revenue's assessment of the amount of tax under dispute in this appeal (or any part of the disputed amount), please tick the box below

☐

If you have indicated that you are unclear as to the basis upon which the amount of tax (or any part of the disputed amount) is being disputed by Revenue, please describe the additional information required in order to fully understand the matters under dispute in your appeal

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You should indicate if you are not clear on the reason as to why an amount of tax under dispute in this appeal is being disputed by Revenue

If you are unclear on the reasons for the dispute, you should indicate the additional information you require so as to understand why the tax amount is being disputed by Revenue

## Section 11: About your requirements

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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 12: 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 13: Checklist

- ☐ Have you enclosed a copy of the notification from the Revenue Commissioners (notice of assessment or final decision letter) that you are appealing?
  - ☐ Have you enclosed all details relevant to your grounds for making a late appeal?
  - ☐ Have you enclosed written authorisation if this form is being submitted on behalf of an appellant?
  - ☐ Have you enclosed a description of all relevant case law, statutory provision(s), and grounds of appeal you intend to rely upon during the hearing?

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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

## Section 14: 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 Notice of Appeal and related documents to the following address:

Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

## **Section 15: Next steps**

The Tax Appeals Commissions will:

- Check your details and may ask you for more information
- Correspond with you to confirm acceptance or denial of your late appeal
- Correspond with you to confirm next steps

# Appendix V

## Notice of Late Appeal 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 the application for an appeal.

We 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.

### 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 by email with your representative in relation to this appeal.

There is no requirement to nominate a representative; you are fully entitled to represent yourself. If you do nominate a representative, all correspondence will be sent to the representative and not directly to you. We will continue to do this until you or your representative advises us otherwise.

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: Is this appeal the subject of a separate review

A formal Revenue review is where a reviewer, either internal or external to Revenue, who has not been involved in your dispute evaluates whether the Revenue have handled your tax matters appropriately.

If upon receipt of a final notice of assessment or a letter communicating the final decision from Revenue, you have sought a formal internal review from Revenue, you should indicate 'Yes' in this section of the form.

The Tax Appeals Commission generally will issue a Stay in Proceedings until the review has been carried out and finalised.

## Section 5: Details of the appealable matter

An appealable matter is any matter in respect of which an appeal is authorised by the Taxes Acts.

See guidance on [What you can appeal to the Tax Appeals Commission](#) together with guidance on [What you cannot appeal to the Tax Appeals Commission](#).

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 their final assessment or decision letter.

## Section 6: Public Hearing

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

Please indicate your preference regarding whether you would like some or all of your appeal to be held in private. If you do not indicate such a preference, we will assume that you have no objection to any hearing in the course of your appeal being held in public.

Separately, 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 seek 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 7: Late appeal details

Section 949O, Taxes Consolidation Act 1997 states that the Appeal Commissioners may accept a late appeal where they are satisfied that the specified conditions are met.

The Appeal Commissioners may accept a late appeal where they are satisfied that

- the appellant was prevented by absence, sickness or other reasonable cause from making the appeal within the time limit set down in law for the making of that appeal; and
  - the appeal is made thereafter without unreasonable delay;
- and**
- the appeal is made within a period of 12 months after the end of the time limit set down in law for the making of that appeal.

The time limit for making your appeal should be set out in the final notice of assessment or final decision letter from Revenue that you are appealing against.

Please describe the circumstances and reasons why you consider that you meet the above conditions to make a late appeal.

In limited circumstances, the Appeal Commissioners may accept a late appeal made outside this 12 month limit. This may apply where, in addition to satisfying the reasons above for making a late appeal, any tax return that was required to be delivered to the Revenue has been delivered by you. It may also require the payment by you of the assessed tax (which is being appealed) together with interest. You may further be requested to provide additional information to enable the Appeal Commissioners to determine your appeal without undue delay.

In deciding whether to accept your late appeal, the Appeal Commissioners may make such further enquiries as they consider appropriate, which may include a holding a hearing.

### **Section 8: The statutory provisions being relied upon**

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

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

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.

Please leave blank if you are unaware of any.

You may seek to refer to additional section references which you consider are relevant. These are section references that you will use as you set out the details of your grounds of appeal in another part of the Notice of Appeal form.

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

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

As you consider the case law which is relevant to your appeal, please ensure that you have identified all of the issues under dispute in your appeal. These will form the starting point for your analysis of case law which may be relevant to and lend support to your appeal.

See guidance in relation to [Setting out legal arguments related to your appeal](#). You may wish to review this guidance when you complete the list of case law relevant to your appeal.

It may be useful to adopt a 4 step approach of identifying each issue that is under dispute in your appeal (Issue – Law – Application – Conclusion) and identifying case law that may be relevant to support your arguments on the issue.

For the most part, you should cite case law that you consider is on point to the issue(s) under dispute in your appeal. You may also include case law or references that are not directly on point, but, may raise similar issues, and therefore be considered persuasive in supporting the conclusion you have reached on the issue under appeal.

Irish case law precedents that are directly applicable to an issue under dispute in your appeal should provide strong support for the conclusion you have reached. However, there may not be Irish court decisions that are directly relevant. In these circumstances, you may wish to look to other aspects of Irish law or to the tax law of other jurisdictions, e.g. the United Kingdom, to see if you can identify legal principles and relevant case law that can be applied to the issue in your appeal.

In the case law that is relevant to your appeal, you may wish to include case law that addresses counter arguments that you believe Revenue may make on the matter you are appealing.

For example, you may seek to:

- Include case law demonstrating that the legal principles Revenue has raised, or case law it has cited (e.g. in past exchanges of correspondence) do not apply to the issue(s) under appeal.
- Include case law that supports your appeal, where you believe that the application of legal principles as described by Revenue is incorrect, based on the facts relevant to your appeal.

The Appeal Commissioners do not have to confine themselves to reviewing and considering only the case law and references presented to them in an Outline of Arguments, or during the hearing. In reaching their determination on your appeal, the Appeal Commissioners may look to the case law of other jurisdictions, or look at other instances of Irish law which they believe are relevant.

## Section 10: Grounds for appeal

The grounds for appeal section provides you with the opportunity to state why you disagree with the assessment / decision of the Revenue Commissioners.

You should explain the detailed grounds of your appeal in full; please insert extra pages if the space provided is insufficient.

Where there is more than one issue under dispute in your appeal, please describe each one separately.

The following areas of guidance may be relevant as you describe your grounds of appeal. Guidance on:

- [What you can appeal to the Tax Appeals Commission](#)
- [What you cannot appeal to the Tax Appeals Commission](#)
- [Setting out legal arguments related to your appeal](#)

If you are satisfied that you can appeal against a decision of Revenue, then in completing your Notice of Late Appeal, you must identify each of the grounds upon which you are making your appeal and highlight whether there is a single or multiple areas of dispute.

For example, if the matter you are appealing against relates to your entitlement to a tax deduction or a tax credit, your grounds of appeal should outline why you consider that you are entitled to the deduction or tax credit that you are being denied.

As a further example, if the matter under appeal relates to a difference in opinion on the valuation of an asset, you should describe the basis on which you are disputing Revenue's valuation of the asset. It is not necessary in the Notice of Late Appeal form to provide a detailed outline of your valuation assumptions. However, you should describe, in summary, what you believe to be the main reasons for the difference that underlies the valuation amount that is in dispute.

When you list your grounds for appeal, you should not assume that matters which you believe were agreed, in principle, with Revenue are now agreed between you. In your grounds of appeal, you need to include all of the issues that are under dispute so that you can make all of the related arguments that you believe support your appeal.

Please be as comprehensive as possible in setting out the grounds for your appeal, as you may be unable to rely on any grounds for appeal that are not included in your Notice of Late Appeal. This could mean that your appeal is heard without information that is supportive of your position.

As you list your grounds for appeal, you should cross check that you have included in the other parts of the Notice of Late Appeal form, the sections in legislation and the

case law references that you will seek to rely upon in making your arguments in support of your position.

Section 949I, Taxes Consolidation Act 1997 specifies that an appellant may not be entitled to rely on any grounds of appeal that are not specified in the Notice of Appeal, unless the Appeal Commissioners are satisfied that the ground could not have been reasonably stated in the Notice of Appeal.

If you are unclear as to the basis upon which the amount of tax is under dispute (or any part of the disputed amount), you should indicate by ticking the box.

If you have indicated that you are unclear as to the basis upon which the amount of tax (or any part of the disputed amount) is being disputed by Revenue, you should describe in this section the additional information you would require from Revenue in order to fully understand the matters under dispute in your appeal.

### **Section 11: 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 12: 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, you need to provide us with written authorisation stating that you give this office permission to discuss your appeal and correspond with the nominated person.

### **Section 13: Checklist**

Before you submit your Notice of Late Appeal, please ensure that you have included all the relevant documents.

The Notice of Late Appeal form includes a checklist to assist you.

If you are completing the Notice of Late Appeal electronically, you can scan and email the documents to us.

### **Section 14: Where to send the form**

The completed form and any additional documents should be emailed to [info@taxappeals.ie](mailto: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 post your Notice of Late Appeal and related documents to the following address:

Tax Appeals Commission  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
D02 YW24

In the event that you experience difficulties completing the form and this guidance note on completing the Notice of Late Appeal has not fully answered your query please email your query to [info@taxappeals.ie](mailto:info@taxappeals.ie) or telephone (01) 6624530.

### Section 15: Next steps

On receipt of the completed Notice of Late Appeal form and relevant documents, we will:

- Check your details and may ask you for further information
- Correspond with you to confirm acceptance or denial of your late appeal
- Correspond with you to confirm next steps

You may wish to review the diagram **Overview of the Tax Appeals Process** in [Appendix I](#) which can provide you with a high level overview of the steps in the tax appeals process.

# Appendix VI

## Statement of Case Form



## Statement of Case



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**

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

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)

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

You should describe here and attach copies of written evidence to support the facts that you believe are relevant to your appeal

Guidance on the type of written evidence that may be useful to your appeal is available in the Guidance Note on completing a Statement of Case at [www.taxappeals.ie](http://www.taxappeals.ie)

Where you do not yet have expert reports which you intend to rely on, please describe the reports and their expected contents

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

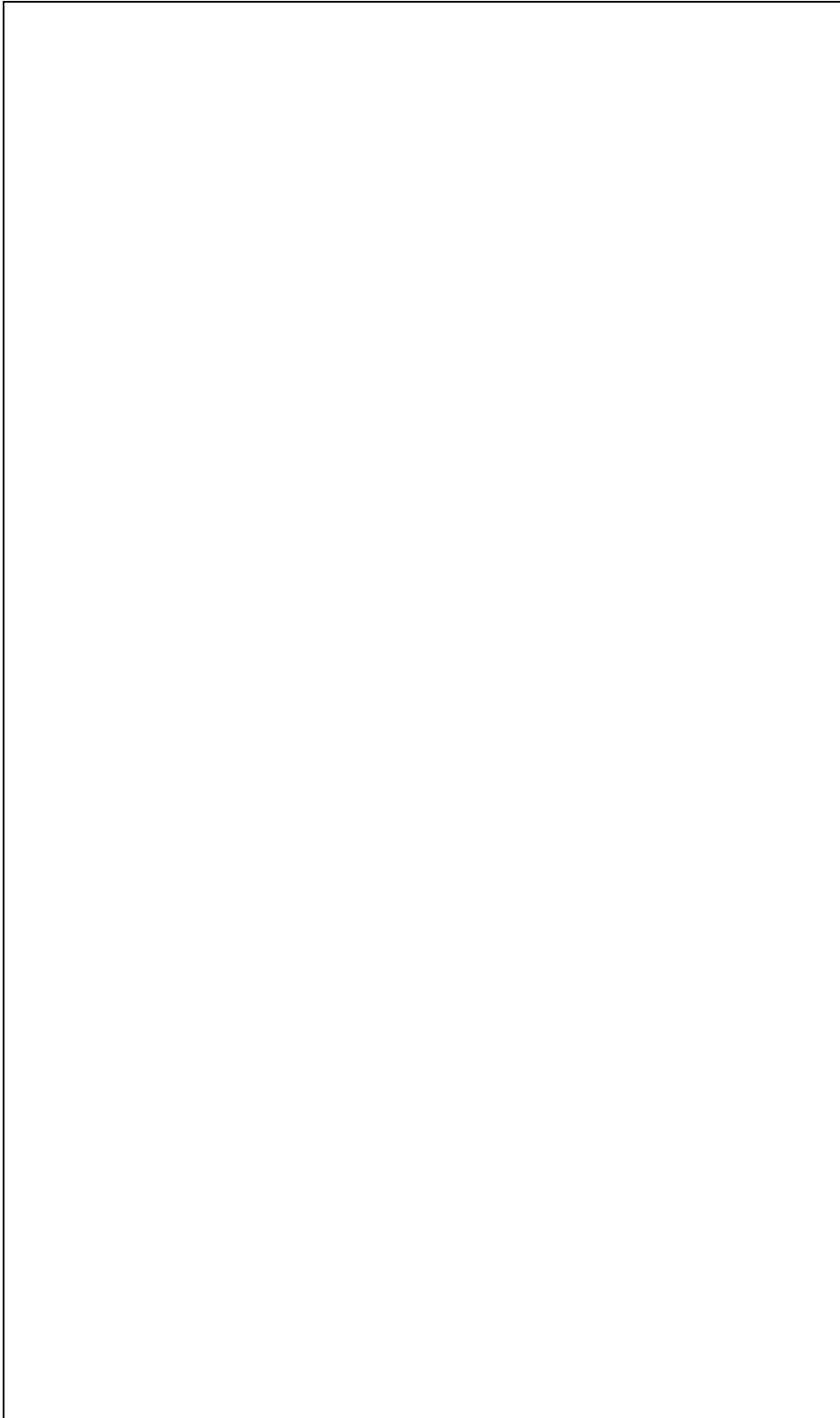
Please provide details of witnesses you intend to call upon to provide evidence during the appeal hearing

These may include experts to provide testimony in support of valuations or other types of complex evidence



## 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 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 13: 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 14: 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 15: 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 16: 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 17: Signature

Signature:

Date:

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 18: Checklist

- ☐ 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 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 19: 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

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).

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

### **Section 20: Next steps**

The Tax Appeals Commissions will:

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

# Appendix VII

## Statement of Case 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](http://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](http://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 in [Appendix I](#) 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. 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](#) 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 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](mailto: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  
Fitzwilliam Court  
Leeson Close  
Dublin 2  
DO2 YW24

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](mailto: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](mailto: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 contained in [Appendix I](#) provides an overview of the appeals procedure which applies to Simple Cases and Complex Cases.

