



Notice of Late Appeal Form Guidance Note

Section 1: Appellant's details

The word Appellant is used to describe the person / company / organisation whose appeal it is.

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.

Section 2: Appellant's representative's details (if applicable)

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.

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: Late Appeal details

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

Please specify in detail how your application for a late appeal satisfies the conditions of Section 949O of the Taxes Consolidation Act 1997, as amended (*please see page 2 for the full text of Section 949O*).



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Section 949O Late appeals

949O.(1) The Appeal Commissioners may accept a late appeal where—

- (a) they are satisfied that—
 - (i) the appellant was prevented by absence, sickness or other reasonable cause from making the appeal within the period specified by the Acts for the making of that appeal, and
 - (ii) the appeal is made thereafter without unreasonable delay, and

- (b) the appeal is made within a period of 12 months after the end of the period specified by the Acts for the making of that appeal.

(2) Notwithstanding the period specified in paragraph (b) of subsection (1) for the making of an appeal, the Appeal Commissioners may accept an appeal made after the end of that period where paragraph (a) of that subsection applies and—

- (a) any return that was required to be delivered to the Revenue Commissioners under the Acts has been so delivered, and

- (b) the requirement in subsection (3)(a) or (b) (or both as the case may be) has been complied with.

(3) Each of the following is a requirement mentioned in subsection (2) (b)—

- (a) where, in the opinion of the Appeal Commissioners, the return referred to in subsection (2)(a) is insufficient to enable the appeal to be determined, such other information as, in the opinion of the Appeal Commissioners, would enable the appeal to be determined by them without undue delay has been provided, and

- (b) where an appeal is made against an assessment, any tax charged by the assessment has been paid together with any interest on that tax chargeable under—

- (i) section 1080,
 - (ii) section 159D of the Stamp Duties Consolidation Act 1999,
 - (iii) section 103 of the Finance Act 2001,
 - (iv) section 51 of the Capital Acquisitions Tax Consolidation Act 2003,
 - (v) section 114 of the Value-Added Tax Consolidation Act 2010, or
 - (vi) section 149 of the Finance (Local Property Tax) Act 2012,
- as the case may be, at the time the appeal is made.

(4) For the purpose of deciding whether to accept a late appeal, the Appeal Commissioners may make such enquiries as they consider necessary or appropriate and may do so by holding a hearing.

(5) Nothing in this section derogates from the functions of the Appeal Commissioners under section 949N.





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Section 4: Details of the Appealable matter

An appealable matter is any matter in respect of which an appeal is authorised by the Taxes Acts. You should provide us with full details of the issue you wish to appeal. We require details of the type of tax or matter you are appealing against and the amount at issue.

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

Please provide details of any relevant legislation and case law that you wish to rely on; please leave blank if you are unaware of any.

Section 5: Grounds for Appeal

Section 949I of the Taxes Consolidation Act, 1997 (as amended) specifies that an Appellant shall not be entitled to rely of 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. 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.

Section 6: 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 date.

As stated above, 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 case and correspond with the nominated person.





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Section 7: Public hearings

Section 949Y of the Taxes Consolidation Act 1997 (as amended) specifies that all hearings shall be held in public, unless you request all or part of the hearing to be held in private, or unless the Appeal Commissioners direct that all or part of the hearing should be held in private.

We request that you 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.

Section 8: 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 9: Check list

Before you submit your Notice of Appeal, please ensure that you have included all the relevant documents. We have provided a checklist on the Notice of Appeal to assist you. If you are completing the Notice of Appeal electronically, you can scan and email the documents to us. If you are sending the notice by post, you can send paper copies of the documents.

Section 10: Sending the form

Please either email or post (not both) the completed form and any additional documents to

Email: info@taxappeals.ie

Post: Tax Appeals Commission
Fitzwilton House
Wilton Place
Dublin 2
D02 FX04





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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 or telephone (01) 6624530

On receipt of the completed Notice of Appeal form and relevant documents, we will contact you with further information.

