

If completing by hand please use block capitals

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.

Section 9490 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 see <u>Section 9490</u> for further detail.

Section 1: Appellant's details

Name (individual / company / or organisation)			
PPSN / Tax Reference Number			
Address			
Email address			
Section 2: Appellant's representative's details (if applicable)			
Name of agent			





Address of agent			
Email address of agent			
If the application is bei	ng submitted by a representative on behalf of a taxpayer, please enclose written authorisation from the taxpayer		
If the application is made on behalf of a company / organisation, please provide the full name and contact details of the person submitting the application and details of his / her position within the company or organisation			
Section 3: Late Appeal of	letails		
9490 of the Taxes Conso	now your application for a late appeal satisfies the conditions of Section blidation Act 1997, as amended (for further information please refer to and our guidance notes which are available on www.taxappeals.ie).		





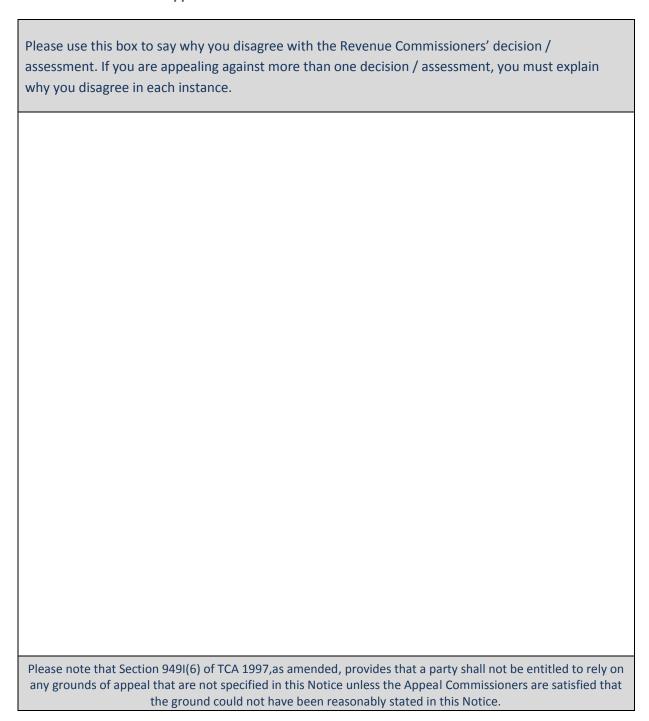
Section 4: Details of the Appealable matter

Tax type and amounts at issue		
Please enclose a copy of	the notification (notice of assessment or decision that you are appealing) received from the Revenue Commissioners.	
Relevant Legislation (if known)		
Case Law (if known)		





Section 5: Grounds for Appeal







Section 6: Signature

Signed	Date	

If the application is being submitted via email / online 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 7: Public hearings

Section 949Y of the TCA 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.

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)





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 8: About your requirements		
If you or anyone accompanying you to the Appeal has a disability or a particular need, please provide details below		
Section 9: Check list		
Have you enclosed a copy of the notification (notice of assessment or decision that you are appealing) received from the Revenue Commissioners ?		
Have you enclosed written authorisation if this form is being submitted on behalf of a taxpayer ?		





Section 10: Sending the form

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

Email: info@taxappeals.ie Post: Tax Appeals Commission

Fitzwilton House Wilton Place Dublin 2 D02 FX04

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

In the event that you experience difficulties completing this form please refer to the guidance note on completing the Notice of Appeal published on our website www.taxappeals.ie

Alternatively, please email your query to info@taxappeals.ie or telephone (01) 6624530

