



## Notice of Late Appeal

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 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 see [Section 949O](#) 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	
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## Notice of Late Appeal

Address of agent	
Email address of agent	
If the application is being 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 details

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 (for further information please refer to **Section 949O** of the Act and our guidance notes which are available on [www.taxappeals.ie](http://www.taxappeals.ie)).

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**Section 4: Details of the Appealable matter**

Tax type and amounts at issue

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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)

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Case Law  
(if known)

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### Section 5: Grounds for Appeal

Please use this box to say why you disagree with the Revenue Commissioners' decision / assessment. If you are appealing against more than one decision / assessment, you must explain why you disagree in each instance.

Please note that Section 949I(6) of TCA 1997, as amended, provides that a party shall not be entitled to rely on any grounds of appeal that are not specified in this Notice unless the Appeal Commissioners are satisfied that the ground could not have been reasonably stated in this Notice.





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### Section 6: Signature

<b>Signed</b>		<b>Date</b>	
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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 ?





## Notice of Late Appeal

### Section 10: Sending the form

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

Email:	<a href="mailto:info@taxappeals.ie">info@taxappeals.ie</a>	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](http://www.taxappeals.ie)  
Alternatively, please email your query to [info@taxappeals.ie](mailto:info@taxappeals.ie) or telephone (01) 6624530

