

Establishment of the Tax Appeals Commission

The Tax Appeals Commission (TAC) was established on 21 March 2016 in accordance with the provisions of the Finance (Tax Appeals) Act 2015.

The Finance (Tax Appeals) Act 2015 was signed into law by the President on 25 December 2015. The Minister for Finance signed the relevant commencement orders to give effect to the new legislative provisions on 26 February 2016. On 21 March 2016 the Tax Appeals Commission was established and the new regime for the processing of tax appeals entered into force.

Section 10 of the Finance (Tax Appeals) Act 2015 specifically provides that the Commission and its members shall be independent in the performance of their functions. In addition, various provisions in the 2015 Act provide the Commissioners with powers to manage cases more actively than in the past, thereby reinforcing the independent operation of the appeals process.

The role and responsibilities of the TAC are to fulfil the requirements established under the Finance (Tax Appeals) Act 2015 and the Finance (Tax Appeals and Prospectus Regulation) Act 2019. With some exceptions, the TAC examines complaints from people who feel they have been unfairly treated by assessments raised by the Revenue Commissioners in a fair, impartial and expeditious manner.