

Regulation of Lobbying Act 2015

Regulation of Lobbying Act 2015 – Designated Public Officials in the Tax Appeals Commission

Section 6(4) of the Regulation of Lobbying Act 2015 requires each public body to publish a list showing the name, grade and brief details of the role and responsibilities of each “Designated Public Official” of the body.

The purpose of the list is to:

- allow members of the public identify those persons who are Designated Public Officials; and
- as a resource for lobbyists filing a return to the Register who may need to source a Designated Public Official’s details.

Designated Public Officials

Marie-Claire Manley - Chairperson

Mark O’Mahony - Tax Appeal Commissioner

Lorna Gallagher - Tax Appeal Commissioner

Conor Kennedy – Temporary Tax Appeal Commissioner

Paul Cummins – Temporary Tax Appeal Commissioner

Fiona McLafferty - Temporary Tax Appeal Commissioner

Charlie Phelan - Temporary Tax Appeal Commissioner

Roles and Responsibilities of the Chairperson and a Tax Appeals Commissioner

The Chairperson and Commissioner's responsibilities are in accordance with the Finance (Tax Appeals) Act 2015 which specifically provides that they shall be independent in the performance of their duties. In addition, various provisions in the 2015 Act provide the Chairperson and Commissioner with powers to:

- decide whether or not to accept an appeal,
- decide whether to declare, under section 949N(3) (inserted by section 34) of the Act of 1997, that a refusal to accept an appeal is final,
- decide on the appropriate procedure to be adopted in relation to an adjudication of an appeal,
- give directions to the parties to an appeal,
- fix dates, times and places for the hearing of appeals,
- hear an appeal where the Commissioner has decided that a hearing is the appropriate method of adjudicating on the appeal,

- determine appeals,
- provide written determinations for publishing,
- state and sign cases stated for the opinion of the High Court.
- establish and maintain efficient and effective systems and procedures so as to secure the processing, adjudication and determination of appeals in a timely and effective manner, and
- doing all such other things as he considers conducive to the resolution of disputes between appellants and the Revenue Commissioners and the establishment of the correct liability to tax of appellants.

For further information see Lobbying.ie