



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

# Annual Report 2022

[www.taxappeals.ie](http://www.taxappeals.ie)



# Contents

<b>Chairperson's Statement</b> .....	3
<b>2022 in Numbers</b> .....	5
<b>Headline Statistics</b> .....	6
<b>Key Outputs</b> .....	10
Context and Impact Indicators.....	11
<b>Overview of Appeals</b> .....	12
Current Appeals .....	13
Legacy Appeals.....	14
Pre-Establishment Appeals.....	15
Overview of Appeals on Hand as at 31 December 2022.....	16
Number of Appeals per Year Received.....	17
Appeals 'On Hold' and 'Consolidated' .....	18
Appeals Received in 2022 .....	19
Appeals Closed in 2022 .....	20
Appeals Listed for Hearing in 2022.....	21
Determinations Issued.....	23
Case Management Conferences in 2022.....	24
Progress Made on Appeals in 2022.....	26
Cases Stated .....	27
Appeals – Main Tax Types.....	28
Multiple Tax Types .....	32

<b>Governance</b> .....	33
Statutory Basis and Functions of the Commission.....	34
Legislative Update .....	34
General Governance and Administration .....	34
Stakeholder Engagement .....	34
Staffing.....	35
Risk Management .....	35
Audit and Risk Committee .....	35
Internal Audit .....	35
Comptroller and Auditor General.....	36
Section 21 Reports.....	36
Freedom of Information .....	36
Data Protection.....	36
Protected Disclosure.....	36
Equality and Human Rights Act .....	36
Procurement .....	37
Information Technology.....	37
Website.....	37
Remote Hearings .....	37
Case Management System .....	37
Funding and Expenditure.....	37
<b>Appendix 1</b> .....	39
Organisational Chart .....	40
<b>Appendix 2</b> .....	41
Management Committee and Governance.....	42

# Chairperson's Statement

**You know you are moving towards the upper reaches of the age continuum when you start to reminisce about television programmes from your youth. The Commission in 2022 reminds me of one of my favourite television programmes from my youth, the BBC programme called *Record Breakers*. The premise of the show was to let children know about those who had broken records around the world. It was the television version of the *Guinness Book of Records*. Suffice to say, it was a more innocent time.**

For the Commission, the year 2022 was a record-breaking year and hence we are “record breakers”. The infographics pages highlight the records that have been broken. We have closed 2,661 appeals (our highest ever number of appeals closed) which represents 49% more closures than 2021. Our appeals on hand have reduced from 2,709 at the start of 2021 to 1,502 (a 45% reduction in numbers and another record broken). We scheduled the highest number of hearings ever at 553, an increase of 194% on the previous year, and we have issued the highest number of determinations since its commencement. The appeals determined and closed due to the various reasons, as outlined in the report, have released back to either the Exchequer or the economy €605 million in 2022. Since 2016 the Commission has closed 9,753 appeals releasing a quantum of €6 billion to either the economy or the Exchequer.

The introduction of the new tiered commissioner structure to address the various types of appeal and the commencement of 5 new Appeal Commissioners in 2022 has contributed substantially to the record-breaking year. In addition, we have utilised our technology with just under 50% of our appeals being scheduled remotely in 2022. The increased use of technology assists in ensuring greater access to justice for appellants whilst reducing costs. We are committed to accessible and efficient justice for all.

We have continued to invest in IT and resources. We are currently building a new case management system, which will go live in 2023. This will also assist in the efficient progression of appeals. We

listened to the feedback from the public and stakeholders and, in addition to all the published determinations on our website, we now have a determination catalogue. The determination catalogue allows the public to filter a search by tax type, issue and legislative section number.

The record-breaking year would not have been possible without stakeholder support. The Commission is dependent on them for its operational success. I extend my appreciation to the previous Minister for Finance, Mr Paschal Donohoe T.D., and to the present Minister for Finance, Mr Michael McGrath T.D. for both their continued support and accessibility, despite manifold national and international demands on their time.

Appreciation is also extended to the Secretary General, Mr John Hogan and the staff at the Department of Finance for their diligence and approachability, whilst respecting our independence at all times. I am also indebted once again in 2022 for the assistance of Mr Barry Lowry, Chief Information Officer and his staff at the OGCIO, Mr. Seamus McCarthy, the Comptroller and Auditor General and his staff, and the Chair of the Audit and Risk Committee, Mr Gerard Moran, and the members, Ms Mary Griffin and Ms Wendy Kennedy.

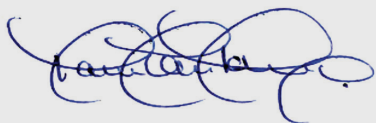
In addition, the stakeholders to the Commission have continued to engage positively with the Commission and appreciation is extended to the previous President of the Irish Taxation Institute, Ms Karen Frawley and incoming President Mr Colm Browne and the Institute's Council and

members, the Chair of the Chartered Accountants Tax Committee, Mr Peter Vale and its members, the Chairman of the Revenue Commissioners, Mr Niall Cody, his fellow Commissioners and staff at the Revenue Commissioners, the Chief Bureau Officer, Chief Superintendent Michael Gubbins and his staff at the Criminal Assets Bureau, the Tax Bar Association, all the partners and staff at the law firms, tax practitioners, accountants, in-house legal counsel and barristers across Ireland and in other jurisdictions and the general public, for whom we serve.

The appeals increasingly relate to the provisions of European Directives and their application to domestic law. So, I also extend my appreciation to the Advocate General and the Irish judges of the Court of Justice of the European Union for their invitation to attend the Court and for their time, wisdom and insight when I made a visit in 2022.

Finally, the children's programme *Record Breakers* always finished with the incomparable Roy Castle singing his rendition of the song *Dedication*. The Commission's record-breaking year is only possible with the dedication of the Commissioners and all the staff. I thank the Chief Operations Officer, Mr Paddy O'Keeffe, all the staff and the Commissioners for their dedication to public service, their esprit de corps and their hard work in 2022.

The record-breaking year of 2022 will stand us in good stead in 2023.



**Marie-Claire Maney**  
Chairperson

“  
**Since 2016 the  
Commission has closed 9,753  
appeals releasing a quantum  
of €6 billion to either the  
economy or the  
Exchequer.**  
”

## 2022 in Numbers

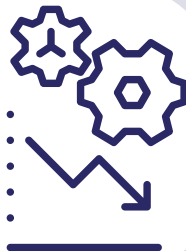
**49% increase**  
in closed  
appeals from  
2021



**2,661 appeals closed**  
valued at  
**€605 million**

**45% drop**  
in appeals on hand  
from 2021

*From 2,709 down to 1,502*



**24% drop**  
in quantum of appeals on  
hand from 2021

*From €1.7 billion to €1.3 billion*

**553**

hearings scheduled,  
**270** remotely valued at  
**€601 million**



**190**

determinations  
issued valued at  
**€292 million**



**194% increase**

in number of hearings  
scheduled from 2021

**46% increase**

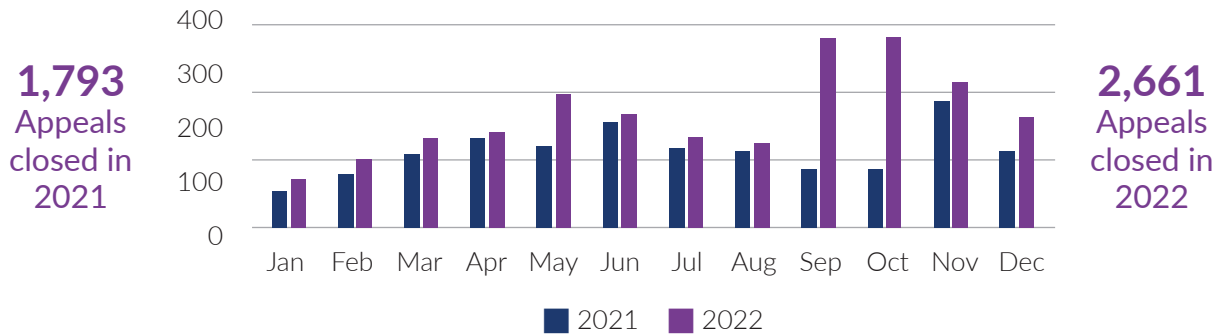
in number of  
determinations  
issued from 2021



**1,454** appeals received valued at  
**€208 million**

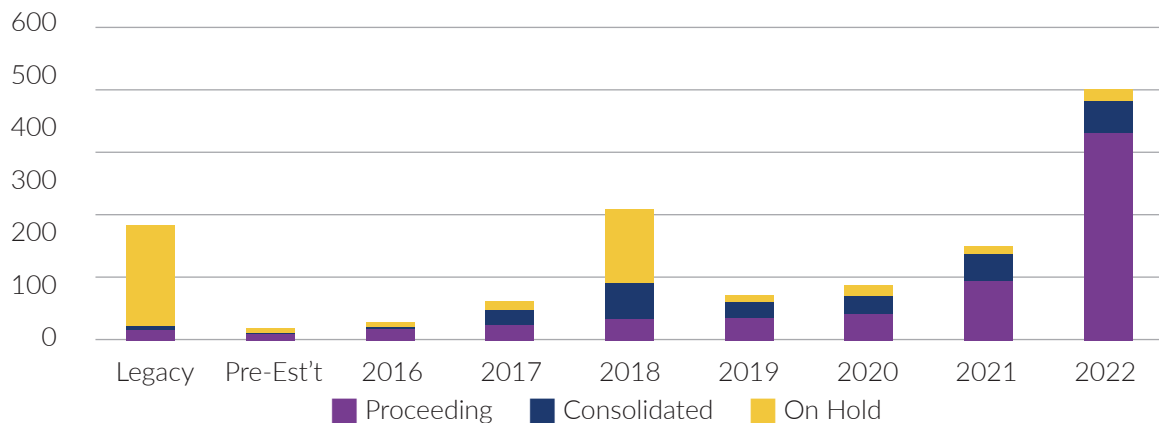
# Headline Statistics 2022

## Appeals Closed in 2021 v 2022



## Breakdown of 1,502 Appeals on Hand at Year End

[45% drop from 2021]



Appeals on Hand as of 31/12/22, less those "On Hold" or "Consolidated" 759

## Public Contacts

**34,461**

Emails Issued



**22,062**

Emails Received

**913**

Requests for Additional Information



**1,862**

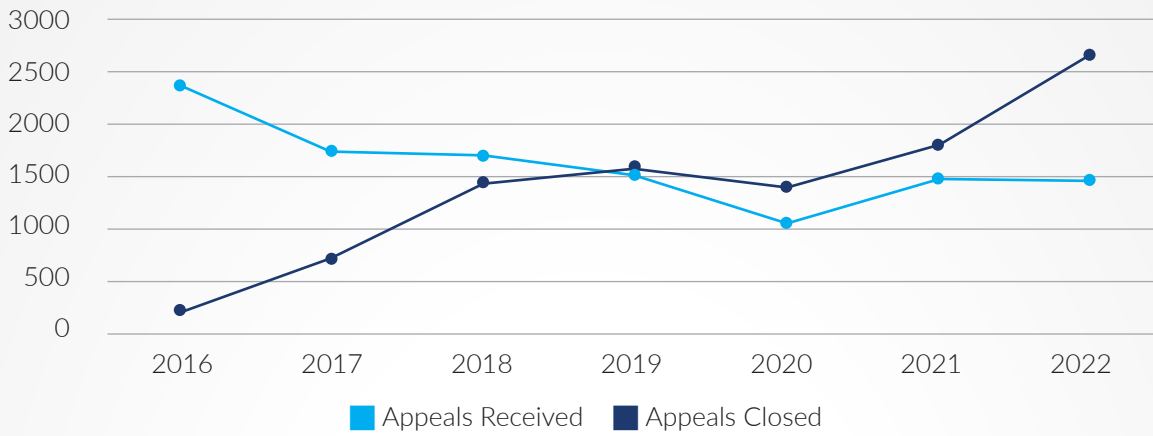
Statements of Case Requested



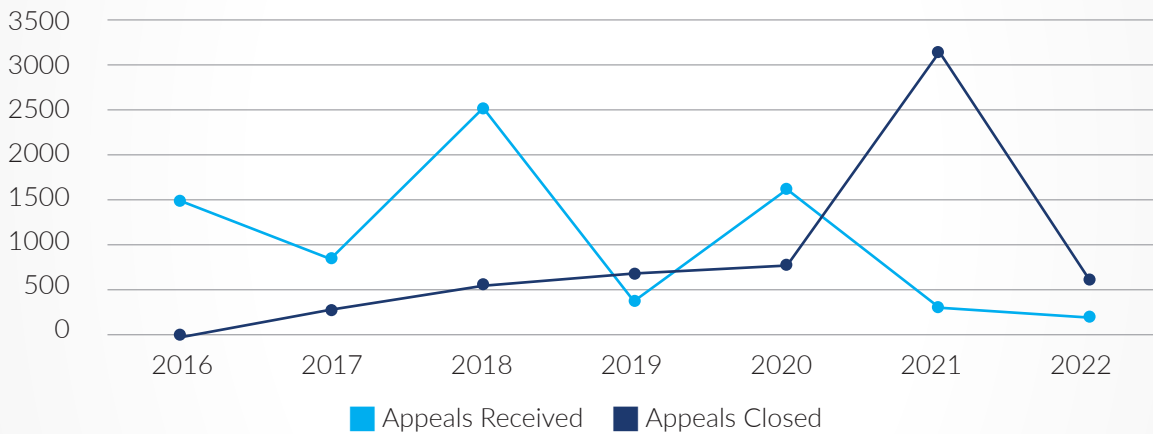
**669**

Updates Requested

## Appeals Received v. Closed since 2016

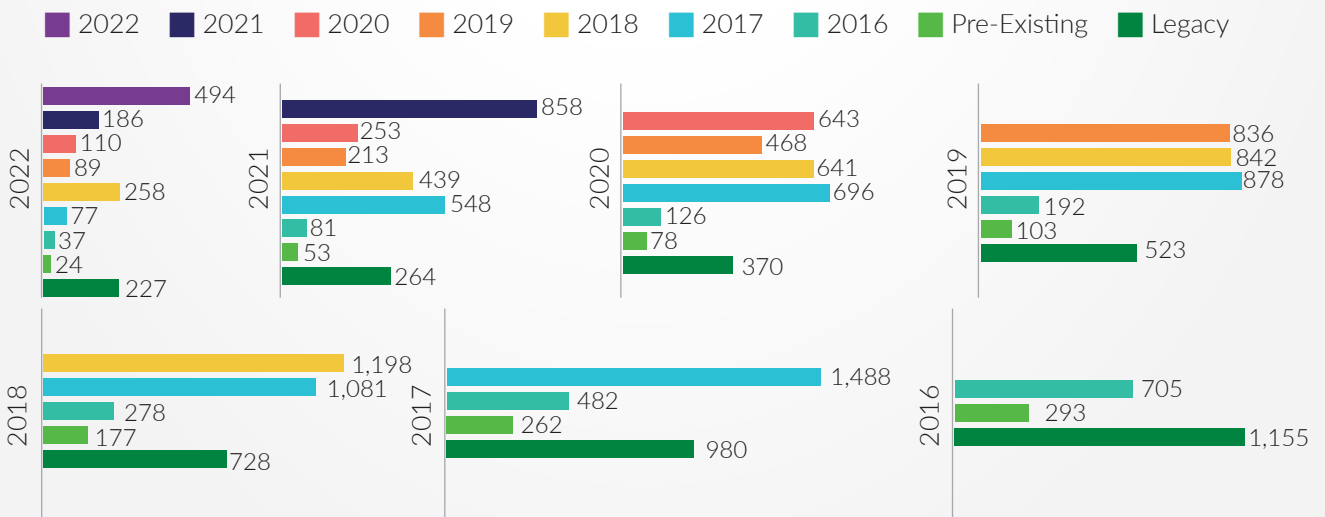


## Quantum of Appeals Received v. Closed since 2016 (€m)



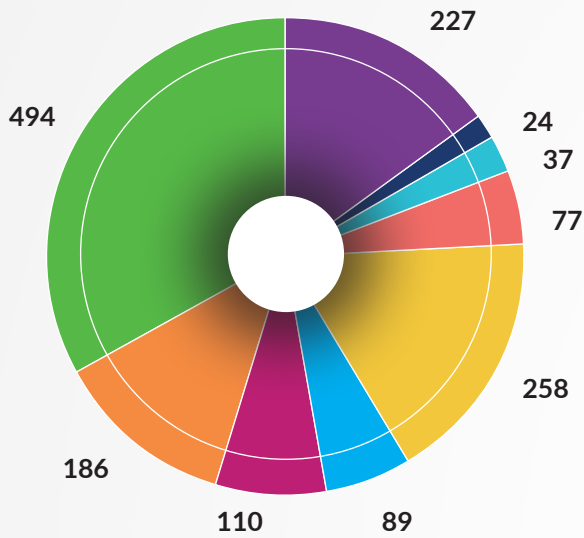
## Appeals on Hand as of Year End

### 2016-2022 by Year/Category

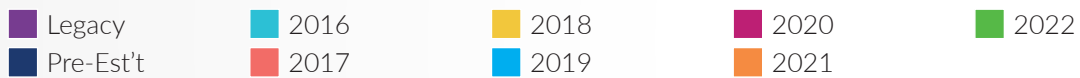
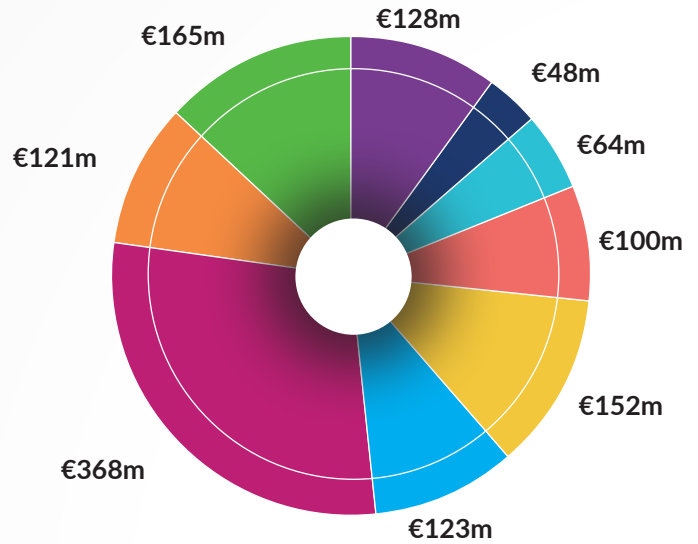


## Current Position of the Commission

Open Appeals Breakdown  
Total 1,502

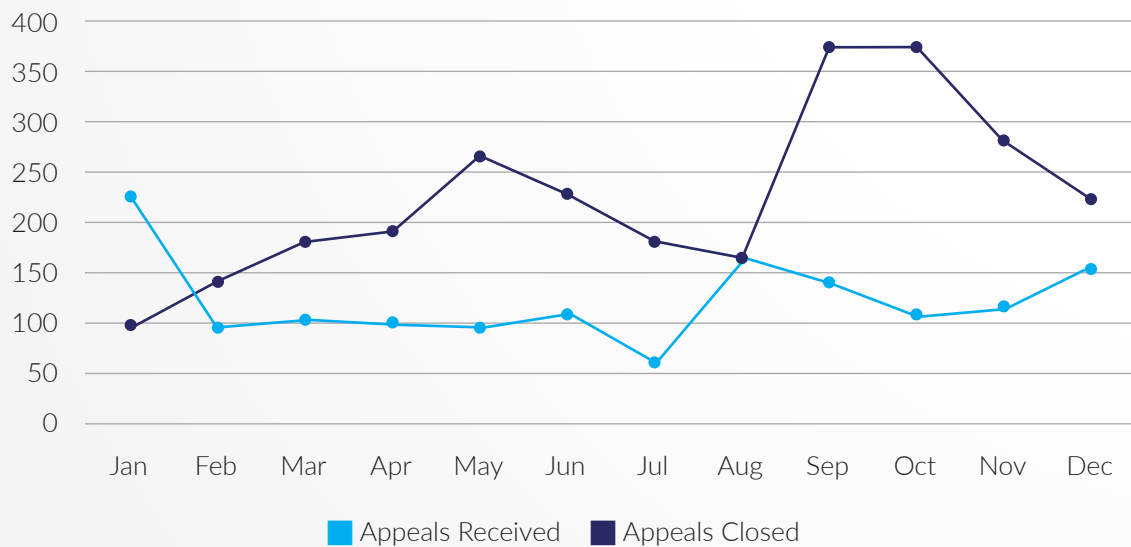


Open Appeals Quantum Breakdown  
Total €1,269m (€m)



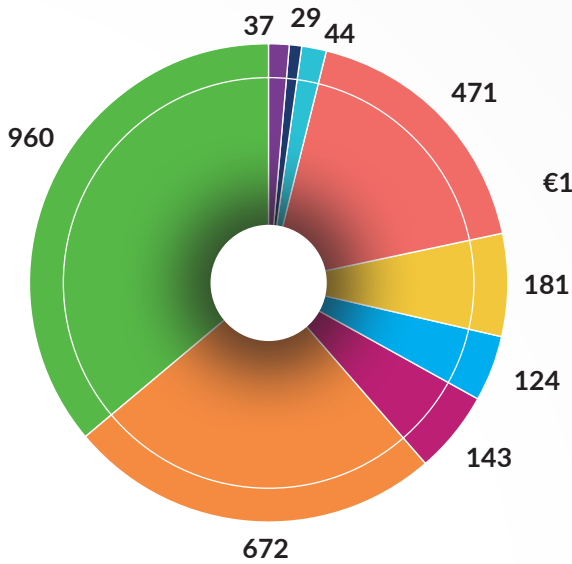
## Developments in 2022

Appeals Received v. Closed by Month in 2022

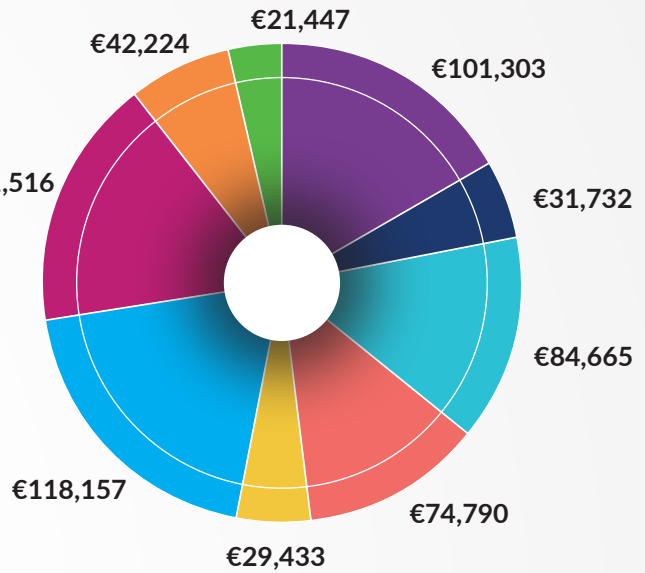


## Appeals Closed in 2022

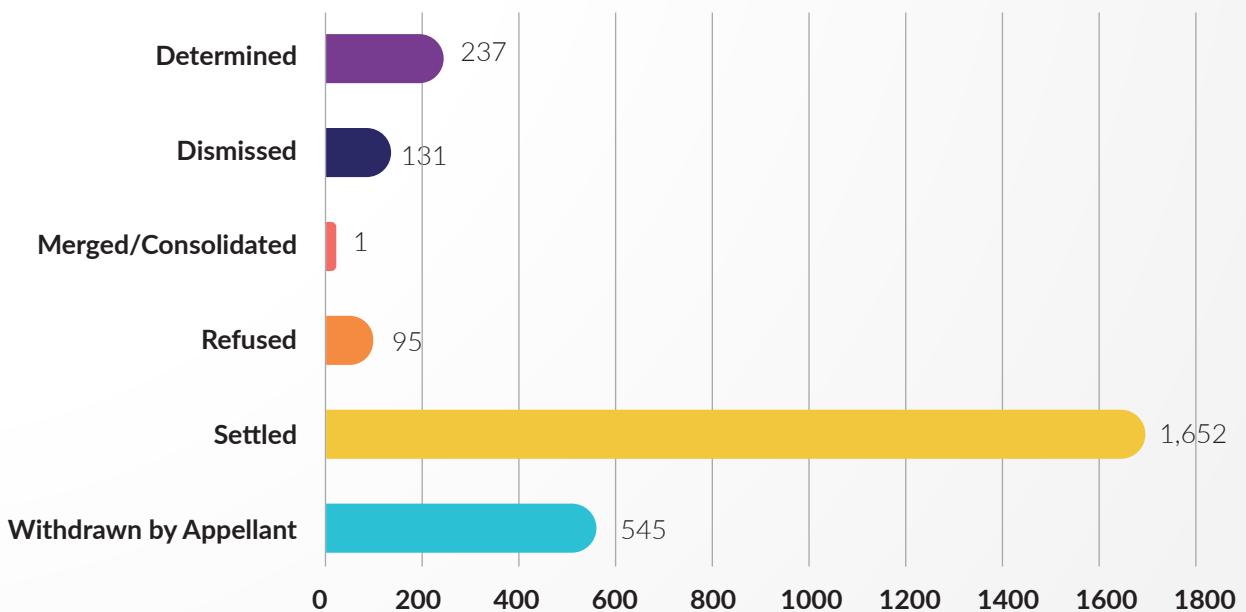
Year Received/Category  
Total 2,661



Quantum Breakdown Total  
€605,267(€000)



## Reason for Appeal Closures Total 2,661





# Key Outputs

# Key Outputs

The objective of the Tax Appeals Commission (“the Commission”) is to fulfil its obligations under the Finance (Tax Appeals) Act 2015 and the Taxes Consolidation Act 1997 (“TCA 1997”), thereby ensuring that all taxpayers may exercise, where appropriate, their right of appeal to an independent body against decisions and assessments of the Revenue Commissioners and the Criminal Assets Bureau (“CAB”).

The following key outputs and public service activities provide performance information to support the Commission in assessing the outputs and outcomes from public expenditure.

Indicator	2019	2020	2021	2022	Output Target 2023
<b>Processing Tax Appeals</b>					
No. of Determinations Issued*	111	171	130	190	175
No. of Appeals on Hand at year-end	3,374	3,022	2,709	1,502	1,500
No. of Hearings scheduled	224	229	188	553	500
Quantum of Appeals on Hand	€3.7bn	€4.5bn	€1.7bn	€1.3bn	€1.25bn
<b>Organisational Capacity</b>					
No. of staff members at the Commission	31.5	33.5	26	33	37
<b>Equality Budgeting</b>					
Number of remote hearings offered	n/a	98	188	553	500

\* One determination issued in 2019 was related to 32 individual appeals.

**Note 1:** Some of the tables included in the following pages display the “quantum in dispute” for appeals received by the Commission. This quantum figure should be viewed as an estimate on the following basis:

- the original quantum of tax under appeal may be modified post filing of the notice of appeal (i.e. where an aspect of the appeal is settled or withdrawn),
- the parties may disagree in relation to the precise quantum of tax in dispute, or
- the monetary value of an appeal is not always calculable (e.g. in appeals where the rate of tax is in dispute or where the quantum in dispute represents a refusal of loss relief or of deductions or in appeals in relation to the refusal of Tax Clearance Certificates).

**Note 2:** It is important to note that statistics in relation to appeals are continually evolving and are updated on a daily basis in line with correspondence and notifications received. As at Q1 of 2023, this report presents as accurate a picture as possible in relation to statistics in respect of the calendar year 2022.

## Context and Impact Indicators

Indicator	2019	2020	2021	2022
Establishing finality and certainty for Appellants and Respondents in respect of tax disputes – (Metric: Number of appeals closed)	1,579	1,391	1,789	2,661
Establishing certainty for the Exchequer and PAC in respect of the quantum of tax due – (Metric: Quantum of taxes regarding Appeals Closed)	€663m	€820m	€3,146m	€605m
Providing clarity on the interpretation of Irish Tax Law and assisting in its refinement and effectiveness – (Metric: Quantum of Determinations Issued)	€59m	€610m	€443m	€292m
Additional number of tax appeals closed compared to those received in the same year	88	352	313	1,207



# Overview of Appeals

# Overview of Appeals

## Current Appeals

For the purpose of this report, “current appeals” are those which were received on or after 1 January 2016.

Current appeals are received, processed and determined in accordance with the provisions of Part 40A of TCA 1997. During 2022, the Commission continued to monitor progress of the current appeal files and made decisions (and where appropriate, gave directions) in relation to holding Case Management Conferences (“CMCs”), seeking further information and/or Statements of Case and/or Outlines of Argument. Where possible, appeals were listed for hearing.

The following table provides an overview of the progress made in 2022 in respect of current appeals:

Overview of Current Appeals in 2022		
	No. of Appeals	Quantum* €
Original Total No. of Appeals Received in 2016	901	332m
Original Total No. of Appeals Received in 2017	1,747	848m
Original Total No. of Appeals Received in 2018	1,689	2,532m
Original Total No. of Appeals Received in 2019	1,491	380m
Original Total No. of Appeals Received in 2020	1,039	1,582m
Original Total No. of Appeals Received in 2021	1,476	276m
Original Total No. of Appeals Received from 2016 to 2021	8,343	5,950m
Opening Balance - 1 January 2022	2,392	1,367m
No. of Appeals Received in 2022	1,454	208m
No. of Appeals Closed in 2022	(2,595)	(483m)
<b>Closing Balance - 31 December 2022</b>	<b>1,251</b>	<b>1,092m</b>
Hearings		
No. of hearings scheduled (affecting 744 individual appeals)	516	518m
Withdrawn/Settled before hearing	(151)	(78m)
Deferred in advance of hearing	(175)	(386m)
Case Management Conferences (CMCs)		
No. of CMCs scheduled (affecting 168 individual appeals)	76	476m
Withdrawn/Settled before CMC	(7)	(10m)
Deferred in advance by either party	(20)	(19m)
Determinations		
No. of determinations issued in 2022	175	183m

\* See Note 1 on page 11 which sets out how the ‘quantum in dispute’ figure is calculated.

Included in the closing figure at the end of 2022, there are 239 appeals 'On Hold' amounting to €98m and 288 appeals with a status of 'Consolidated' or 'Merged' amounting to €559m. If the overall year-end figures were amended to reflect this, then the year-end number of current appeals on hand that the Commission is able to actively progress would be reduced to 724 with a quantum of approximately €435m.

## Legacy Appeals

Legacy appeals are aged appeals that were made directly to the Revenue Commissioners prior to the establishment of the Commission. In the second half of 2016, 2,756 legacy appeals were transferred to the Commission in accordance with Part 40A TCA 1997. Following a detailed initial review of the files, 1,600 of the appeals were grouped with related appeals or with lead-follower appeals. In light of this review, the number of individual appeals reduced from 2,756 to 1,156. It is noted that due to a determination, in relation to a tranche of legacy appeals, being upheld by the High Court a significant number of these will close in 2023. The Commission is taking steps to ascertain which appeals will be withdrawn following this High Court judgment.

The following table provides an overview of the progress made in 2022 in respect of legacy appeals:

Overview of Legacy Appeals in 2022		
	No. of Appeals	Quantum* €
Original Total No. of Appeals Received	1,156	797m
Opening Balance - 1 January 2022	264	149m
No. of Appeals Closed in 2022	(37)	(21m)
<b>Closing Balance - 31 December 2022</b>	<b>227</b>	<b>128m</b>
Hearings		
No. of hearings scheduled (affecting 27 individual appeals)	14	15m
Withdrawn/Settled before hearing	(1)	(0.4m)
Deferred in advance of hearing	(9)	(9m)
Case Management Conferences (CMCs)		
No. of CMCs scheduled (affecting 11 individual appeals)	7	83m
Withdrawn/Settled before CMC	(1)	-
Deferred in advance by either party	(2)	(38m)
Determinations		
No. of determinations issued in 2022	3	15m

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

Included in the closing figure at the end of 2022, there are 197 appeals 'On Hold' amounting to €40m and 9 appeals with a status of 'Consolidated' or 'Merged' amounting to €9m. If the overall year-end figures were amended to reflect this, then the year-end number of legacy appeals on hand that the Commission is able to actively progress would be reduced to 21 with a quantum of approximately €78m. Of the 21 remaining active appeals, 11 of these have been progressed to an advanced stage.

## Pre-Establishment Appeals

Pre-Establishment appeals are appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016.

The following table provides an overview of the progress made in 2022 in respect of Pre-Establishment appeals:

Overview of Pre-Establishment Appeals in 2022		
	No. of Appeals	Quantum* €
Original Total No. of Appeals Received	302	368m
Opening Balance - 1 January 2022	53	149m
No. of Appeals Closed in 2022	(29)	(101m)
<b>Closing Balance - 31 December 2022</b>	<b>24</b>	<b>48m</b>
Hearings		
No. of hearings scheduled (affecting 27 individual appeals)	23	68m
Withdrawn/Settled before hearing	(5)	(3m)
Deferred in advance of hearing	(13)	(64m)
Case Management Conferences (CMCs)		
No. of CMCs scheduled (affecting 8 individual appeals)	8	1m
Withdrawn/Settled before CMC	(1)	(0.3m)
Deferred in advance by either party	(2)	(0.3m)
Determinations		
No. of determinations issued in 2022	12	94m
* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.		

Included in the closing figure at the end of 2022, there are 8 appeals 'On Hold' amounting to €15m and 2 appeals with a status of 'Consolidated' or 'Merged'. If the overall year-end figures were amended to reflect this, then the year-end number of Pre-Establishment appeals on hand that the Commission is able to actively progress would be reduced to 14 with a quantum of approximately €33m. Of the 14 remaining active appeals, 7 of these have been progressed to an advanced stage.

## Overview of Appeals on Hand as at 31 December 2022

The following table provides an overview of all appeals on hand as at 31 December 2022:

Overview of Appeals on Hand as at 31 December 2022		
Year / Category	No. of Appeals	Quantum* €
Legacy	227	128m
Pre-Establishment	24	48m
2016	37	64m
2017	77	100m
2018	258	152m
2019	89	123m
2020	110	368m
2021	186	121m
2022	494	165m
<b>Total</b>	<b>1,502</b>	<b>1,269m</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

## Number of Appeals per Year Received

The following table provides an outline of the number of appeals received and closed since the Commission was established in 2016:

	Total	Legacy*	Pre Est't	Current						
				2016	2017	2018	2019	2020	2021	2022
<b>2016</b>										
Received in 2016	2,359	1,156	302	901						
Closed in 2016	(206)	(1)	(9)	(196)						
<b>Balance (31/12/16)</b>	<b>2,153</b>	<b>1,155</b>	<b>293</b>	<b>705</b>						
<b>2017</b>										
Received in 2017	1,747				1,747					
Closed in 2017	(688)	(175)	(31)	(223)	(259)					
<b>Balance (31/12/17)</b>	<b>3,212</b>	<b>980</b>	<b>262</b>	<b>482</b>	<b>1,488</b>					
<b>2018</b>										
Received in 2018	1,689					1,689				
Closed in 2018	(1,439)	(252)	(85)	(204)	(407)	(491)				
<b>Balance (31/12/18)</b>	<b>3,462</b>	<b>728</b>	<b>177</b>	<b>278</b>	<b>1,081</b>	<b>1,198</b>				
<b>2019</b>										
Received in 2019	1,491						1,491			
Closed in 2019	(1,579)	(205)	(74)	(86)	(203)	(356)	(655)			
<b>Balance (31/12/19)</b>	<b>3,374</b>	<b>523</b>	<b>103</b>	<b>192</b>	<b>878</b>	<b>842</b>	<b>836</b>			
<b>2020</b>										
Received in 2020	1,039							1,039		
Closed in 2020	(1,391)	(153)	(25)	(66)	(182)	(201)	(368)	(396)		
<b>Balance (31/12/20)</b>	<b>3,022</b>	<b>370</b>	<b>78</b>	<b>126</b>	<b>696</b>	<b>641</b>	<b>468</b>	<b>643</b>		
<b>2021</b>										
Received in 2021	1,476								1,476	
Closed in 2021	(1,789)	(106)	(25)	(45)	(148)	(202)	(255)	(390)	(618)	
<b>Balance (31/12/21)</b>	<b>2,709</b>	<b>264</b>	<b>53</b>	<b>81</b>	<b>548</b>	<b>439</b>	<b>213</b>	<b>253</b>	<b>858</b>	
<b>2022</b>										
Received in 2022	1,454									1,454
Closed in 2022	(2,661)	(37)	(29)	(44)	(471)	(181)	(124)	(143)	(672)	(960)
<b>Balance (31/12/22)</b>	<b>1,502</b>	<b>227</b>	<b>24</b>	<b>37</b>	<b>77</b>	<b>258</b>	<b>89</b>	<b>110</b>	<b>186</b>	<b>494</b>
<b>Summary</b>										
Appeals Received	11,255	1,156	302	901	1,747	1,689	1,491	1,039	1,476	1,454
Appeals Closed	(9,753)	(929)	(278)	(864)	(1,670)	(1,431)	(1,402)	(929)	(1,290)	(960)
<b>Balance (31/12/22)</b>	<b>1,502</b>	<b>227</b>	<b>24</b>	<b>37</b>	<b>77</b>	<b>258</b>	<b>89</b>	<b>110</b>	<b>186</b>	<b>494</b>

\* As a result of the review of the legacy files in 2017, the Commission reduced the original number of legacy appeals received from 2,756 to 1,156 by grouping tax years of assessments relating to the same appellants and by grouping related issues.

In many instances, an appellant will appeal the same issue over multiple tax years of assessment and in such instances, these appeals are grouped as one appeal. In appeals where a taxpayer has appealed to the Revenue Commissioners prior to the establishment of the Commission (a 'legacy appeal') and subsequently appeals a post-establishment tax year of assessment, these appeals may be grouped as one appeal. For administrative purposes, appeals are grouped if appropriate however, not all related appeals are suitable for grouping.

- Approximately 18% of appeals received (open and closed) in 2022 are, or were, managed by an agent for the appellant.
- Approximately 11% of the appeals have multiple tax years of assessment or periods of assessment in dispute.
- Nearly 330 appeals currently on hand are identified as part of groups of appeals, where a similar issue(s) are under appeal.

## Appeals 'On Hold' and 'Consolidated'

Some appeals have a current status of 'On Hold' for various reasons e.g. pending High Court decisions, the outcome of another 'lead' appeal or parties requiring time for settlement discussions. Other appeals may have a status of 'Consolidated' or 'Merged' which are appeals in relation to one appellant but are of a similar issue so the Commission can progress all of the appeals at the same time as if they were just one appeal.

In light of the above, there are 444 appeals 'On Hold' amounting to €154m and 299 appeals with a status of 'Consolidated' or 'Merged' amounting to €569m. If the overall year-end figures were amended to reflect this, then the year-end number of appeals on hand that the Commission is able to actively progress would be reduced to 759 with a quantum of approximately €546m.

The following table provides an outline of the current number of appeals on hand that require progression as at 31 December 2022:

	Total	Legacy	Pre Est't	Current						
				2016	2017	2018	2019	2020	2021	2022
<b>Balance (31/12/22)</b>	<b>1,502</b>	<b>227</b>	<b>24</b>	<b>37</b>	<b>77</b>	<b>258</b>	<b>89</b>	<b>110</b>	<b>186</b>	<b>494</b>
Appeals 'On Hold'	(444)	(197)	(8)	(9)	(16)	(143)	(13)	(20)	(16)	(22)
Appeals 'Consolidated / Merged'	(299)	(9)	(2)	(3)	(28)	(73)	(31)	(37)	(52)	(64)
<b>Amended Balance</b>	<b>759</b>	<b>21</b>	<b>14</b>	<b>25</b>	<b>33</b>	<b>42</b>	<b>45</b>	<b>53</b>	<b>118</b>	<b>408</b>

The following table provides a summary of all appeals on hand as at 31 December 2022, if any appeal with a status of 'On Hold' or 'Consolidated' is excluded:

Overview of Appeals on Hand at End 2022 (Excluding All Appeals 'On Hold' or 'Consolidated')		
Year / Category	No. of Appeals	Quantum* €
Legacy	21	78m
Pre-Establishment	14	33m
2016	25	33m
2017	33	18m
2018	42	27m
2019	45	13m
2020	53	219m
2021	118	67m
2022	408	58m
<b>Total</b>	<b>759</b>	<b>546m</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

## Appeals Received in 2022

The Commission received 1,454 appeals in 2022, which is similar to the number received in 2021. All appeals received have been reviewed and are being processed through the stages. An outline of appeals received and the quantum of tax under appeal in 2022 is broken down as follows:

2022 Month	No. of Appeals Received	Quantum* €000
Jan	230	31,185
Feb	96	7,719
Mar	101	12,268
Apr	97	2,138
May	95	5,889
Jun	105	9,286
Jul	55	32,569
Aug	164	8,503
Sep	140	2,947
Oct	106	50,966
Nov	113	7,707
Dec	152	36,389
<b>Total</b>	<b>1,454</b>	<b>207,566</b>

Tax Type of Appeals Received**	No. of Appeals Received	% of Total	Quantum* €000
IT	660	45	22,111
VAT	268	18	41,568
VRT	83	6	540
CT	80	6	90,606
Other***	180	12	18,718
CGT	95	7	22,962
CAT	9	1	887
Covid-Related****	79	5	10,174
<b>Total</b>	<b>1,454</b>	<b>100</b>	<b>207,566</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

\*\* For the purposes of tax head analysis an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head. An analysis of multiple tax types can be found later in this chapter.

\*\*\* Other includes C&E, DIRT, DWT, LPT, RCT and Stamp Duty.

\*\*\*\* Covid-Related includes CRSS, EWSS & TWSS.

## Appeals Closed in 2022

The Commission closed 2,661 appeals in 2022 which is 872 (or 49%) more than the number closed in 2021. Closures were made by way of determination, settlement, withdrawal, refusal, merging or dismissal of the appeal. This is also the fourth year that the Commission closed more appeals than it received, resulting in a fall of 1,207 (or 45%) in the number of appeals on hand at year-end. An outline of appeals closed in 2022 is as follows:

2022 Month	No. of Appeals Closed	Quantum* €000
Jan	96	39,430
Feb	135	17,978
Mar	175	74,085
Apr	187	97,365
May	260	57,654
Jun	222	20,018
Jul	177	42,810
Aug	165	5,101
Sep	371	30,533
Oct	373	101,303
Nov	283	96,520
Dec	217	22,470
<b>Total</b>	<b>2,661</b>	<b>605,267</b>

Reason for Appeal Closures	No. of Appeals Closed	Quantum* €000
Determinations Issued (190 actual)	237	292,158
Dismissed	131	9,088
Merged / consolidated	1	663
Refused	95	4,362
Settled	1,652	111,258
Withdrawn by Appellant	545	187,738
<b>Total</b>	<b>2,661</b>	<b>605,267</b>

Tax Type of Appeals Closed**	No. of Appeals Closed	% of Total	Quantum* €000
IT	1,522	57	135,788
VAT	329	12	82,394
VRT	159	6	1,085
CT	134	5	310,878
Other***	222	8	25,272
CGT	155	6	31,027
CAT	51	2	11,363
Covid-Related****	89	4	7,460
<b>Total</b>	<b>2,661</b>	<b>100</b>	<b>605,267</b>

Category/Year Received	No. of Appeals Closed	Quantum* €000
Legacy	37	21,447
Pre-Establishment	29	101,303
2016	44	31,732
2017	471	84,665
2018	181	74,790
2019	124	29,433
2020	143	118,157
2021	672	101,516
2022	960	42,224
<b>Total</b>	<b>2,661</b>	<b>605,267</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

\*\* For the purposes of tax head analysis an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head. An analysis of multiple tax types can be found later in this chapter.

\*\*\* Other includes C&E, DIRT, DWT, LPT, RCT and Stamp Duty.

\*\*\*\* Covid-Related includes CRSS, EWSS & TWSS.

## Appeals Listed for Hearing in 2022

During 2022, 553 hearings affecting 798 appeals with a total quantum of €601m were scheduled over 453 days. In 2021, 188 hearings were scheduled in relation to 309 individual appeals with a quantum of €1,962m. Although the quantum scheduled in 2022 was lower than 2021, the number of hearings scheduled increased by nearly 200%. The quantum was lower due to the significant reduction in quantum under appeal since 2020. The duration of the hearings ranged from a half day to three weeks.

The following provides information on the outcome of the hearings scheduled:

Outcome*	2022	Quantum** €000	2021	Quantum** €000
<b>Scheduled but Deferred or Withdrawn Prior to Hearing</b>				
Settled / Withdrawn prior to hearing	157	80,929	32	1,797,436
Adjourned / Deferred prior to hearing	197	458,563	93	86,582
<i>Subtotal</i>	354	539,492	125	1,884,018
<b>Proceeded</b>				
S949AA – Withdrawn for non-attendance	8	285	3	25
Settled after hearing	8	697	5	216
Hearing commenced and adjourned	48	24,528	17	36,673
Hearing concluded for determination	135	36,142	38	41,487
<i>Subtotal</i>	199	61,652	63	78,401
<b>Total</b>	<b>553</b>	<b>601,144</b>	<b>188</b>	<b>1,962,419</b>

\* It is possible that the status of an appeal cited above may have changed e.g. appeals recorded above as 'concluded for determination' may be determined by the publication date of this report. Similarly, some hearings adjourned may have settled or may have become 'concluded for determination'.

\*\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

Hearings can be adjourned for a number of reasons, e.g. to allow for submission of further evidence or to continue the hearing on a subsequent hearing date if it does not conclude on the initial hearing date. The Commission will only grant an initial adjournment in limited circumstances and it is expected that all parties are ready for any scheduled hearing date(s). Of the 553 hearings that were scheduled in 2022, 36% (or 197) were adjourned before a hearing could take place. This was a reduction of 13% in comparison to 2021.

270 hearings were scheduled remotely in 2022 compared to 95 in 2021.

The following provides information on the category/year in which the Commission scheduled a hearing in 2022:

Outcome**	Category / Year Opened									Total	Quantum* €000
	Legacy	Pre Est't	2016	2017	2018	2019	2020	2021	2022		
<b>Scheduled but Deferred or Withdrawn Prior to Hearing</b>											
Settled / Withdrawn prior to hearing	1	5	8	31	24	23	16	43	6	157	80,929
Adjourned prior to hearing	9	13	17	44	29	24	19	33	9	197	
- By Appellant	8	13	13	31	19	18	14	17	4	137	33,095
- By Revenue			3	11	10	5	3	13	4	49	363,627
- By the Commission	1		1	2		1	2	3	1	11	61,841
<i>Subtotal</i>	10	18	25	75	53	47	35	76	15	354	539,492
<b>Proceeded **</b>											
Settled after hearing			1	3		1	1	1	1	8	697
S949AA – Withdrawn for non-attendance				2	1	2	2		1	8	285
Hearing commenced and adjourned	2	1	4	11	7	10	6	6	1	48	24,528
Hearing concluded and awaiting determination	2	4	8	20	24	13	17	36	11	135	36,142
<i>Subtotal</i>	4	5	13	36	32	26	26	43	14	199	61,652
<b>Total</b>	<b>14</b>	<b>23</b>	<b>38</b>	<b>111</b>	<b>85</b>	<b>73</b>	<b>61</b>	<b>119</b>	<b>29</b>	<b>553</b>	<b>601,144</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

\*\*It is possible that the status of an appeal cited above may have changed e.g. appeals recorded above as 'concluded for determination' may be determined by the publication date of this report. An analysis of multiple tax types can be found later in this chapter.

## Determinations Issued

Part 40A, Chapter 5 of TCA 1997 contains provisions for the notification and publication of determinations by the Commission. Section 949AO requires the Appeal Commissioners to publish a report of each of their determinations on the Commission's website not later than 90 days after the parties have been notified of same.

All determinations are published on the Commission's website and can be viewed by members of the public. Each determination details the findings of each appeal and if it was in favour or against the taxpayer concerned. In addition to this, a searchable database of all published determinations from 2016 is also available on the website, which provides a brief summary of the determination topic and legislation referred to within each determination.

The following table provides a summary of determinations issued and if it was in favour or against the taxpayer concerned since 2020:

Determinations Issued from 2020*					
Year	In favour of Taxpayer	Percentage of Overall	In favour of Respondent	Percentage of Overall	Total
2020	44	26%	127	74%	171
2021	35	27%	95	73%	130
2022	35	18%	155	82%	190
<b>Total</b>	<b>114</b>	<b>23%</b>	<b>377</b>	<b>77%</b>	<b>491</b>

\* Please note that some determinations were partly successful for taxpayers. In these cases, for record purposes, the appeal was recorded as in favour of the party that received the greater benefit.

During 2022, the Commission issued 190 determinations affecting 237 appeals with a quantum valued at €292 million. This represents an increase of 46% from determinations issued in the previous year. The following table provides information relating to the main tax types of the determined appeals in 2022 and 2021.

Summary of Determinations issued in 2022 by Tax Type*				
	2022		2021	
	No. of Appeals Determined	Quantum** €000	No. of Appeals Determined	Quantum** €000
IT	122	28,408	72	10,891
VAT	30	55,183	14	1,928
VRT	18	97	35	186
CT	18	195,693	6	405,252
Other***	15	950	18	1,657
CGT	11	9,594	10	22,474
CAT	12	1,810	2	323
Covid-related****	11	423		
<b>Total</b>	<b>237</b>	<b>292,158</b>	<b>157</b>	<b>442,711</b>

\* For the purposes of tax head analysis an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head. An analysis of multiple tax types can be found later in this chapter.

\*\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

\*\*\* Other includes RCT, LPT, C&E, DIRT, PSWT, Stamp Duty and DWT.

\*\*\*\* Covid-Related includes CRSS, EWSS & TWSS.

## Case Management Conferences in 2022

During 2022, 91 CMCs affecting 187 appeals, amounting to €560m were scheduled by the Commission. The duration of the CMCs ranged from less than an hour to two days; most concluded within a couple of hours.

Matters dealt with at CMC may include the following:

- clarifying the issues between the parties and identifying areas where agreement might be reached;
- identifying any additional written materials that are to be provided by either party in advance of the hearing;
- identifying the time required by both parties to prepare additional written materials which will be required for the hearing;
- identifying whether it would be useful in advance of the hearing to have a jointly agreed description of the facts in writing or other jointly agreed approaches to the collation of written evidence or legal arguments to be heard at the hearing;
- confirming that all directions issued by the Appeal Commissioners in the appeal have been complied with;
- identifying whether, in addition to the provision of written materials, any other steps are required to be taken in advance of the hearing;
- clarifying the estimated time required for the hearing;
- agreeing a suitable time and date for the hearing which is convenient for all parties;
- dealing with preliminary issues.

The following provides information on the outcome of the CMCs scheduled in 2022:

Outcome	No. of CMCs Held		Total No. of Appeals Affected	
	2022	2021	2022	2021
<b>Scheduled but Deferred Before CMC</b>				
Settled / Withdrawn prior to CMC	9	10	21	15
Adjourned prior to CMC	24	32	69	51
<i>Subtotal</i>	33	42	90	66
<b>Proceeded</b>				
Settled / Withdrawn after CMC		4		11
Dismissed	3	4	4	5
Awaiting determination without a need to proceed to hearing	1	3	1	8
CMC to be re-scheduled	4	24	5	49
Hearing to be scheduled	29	54	56	87
Proceeding	21	33	31	64
<i>Subtotal</i>	58	122	97	224
<b>Total</b>	<b>91</b>	<b>164</b>	<b>187</b>	<b>290</b>

87 CMCs were scheduled remotely in 2022, compared to 164 in 2021.

The following table provides information on the category/year in which the Commission scheduled a CMC in 2022:

Outcome*	Category / Year Received									Total	Quantum** €000
	Legacy	Pre Est't	2016	2017	2018	2019	2020	2021	2022		
Settled /	1	1	2	2	2	1				9	9,564
Withdrawn prior to CMC											
Adjourned prior to CMC	2	2	1	7	2	2	3	2	3	24	56,832
<i>Subtotal</i>	3	3	3	9	4	3	3	2	3	33	66,396
Dismissed				1	1		1			3	517
Awaiting determination without a need to proceed to hearing	1									1	6,862
CMC to be re-scheduled	1	1		1			1			4	36,972
Hearing to be scheduled	1	2	1	6	7	3	4	4	1	29	411,787
Proceeding	1	2	1	3	6	1	3	4		21	37,634
<i>Subtotal</i>	4	5	2	11	14	4	9	8	1	58	493,772
<b>Total</b>	<b>7</b>	<b>8</b>	<b>5</b>	<b>20</b>	<b>18</b>	<b>7</b>	<b>12</b>	<b>10</b>	<b>4</b>	<b>91</b>	<b>560,168</b>

\*It is possible that the status of an appeal cited above may have changed e.g. appeals recorded above as 'concluded for determination' may be determined by the publication date of this report.

\*\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

## Progress Made on Appeals in 2022

In addition to closing 2,661 appeals in 2022, the Commission also:

- Issued 1,023 requests for a statement of case from Appellants in relation to 788 individual appeals and 839 requests from the Revenue Commissioners/CAB, relating to 779 individual appeals.
- Issued 109 requests seeking an outline of arguments from the Appellant in relation to 87 individual appeals and 76 requests from Revenue, relating to 74 individual appeals.
- Sought additional information on 539 occasions from Appellants, in relation to 413 individual appeals and 374 requests from the Revenue Commissioners/CAB, relating to 289 individual appeals.
- Granted 600 requests for an extension of time to comply with a direction issued by the Commission to Appellants in relation to 387 individual appeals and 519 requests to the Revenue Commissioners/CAB relating to 337 individual appeals.
- Granted a request for a stay in proceedings on 107 occasions to Appellants in relation to 84 individual appeals and 95 requests to the Revenue Commissioners/CAB relating to 74 individual appeals.
- Sought updates on 366 occasions from Appellants, in relation to 230 individual appeals and 303 requests from the Revenue Commissioners/CAB, relating to 177 individual appeals.
- Held 91 CMCs in relation to 187 appeals.
- Listed 553 hearings in relation to 798 appeals (194% more than 2021).
- Issued 190 determinations in relation to 237 appeals (46% more than 2021).
- Reduced the overall number of appeals on hand by 45% to 1,502.
- Reduced the overall quantum on hand by 24% to €1.3bn.

### Correspondence issued by the Commission in progressing appeals in 2022

	Appellant	Revenue	Total
No. of Extensions Granted	600	519	1,119
No. of Requests for Additional Information	539	374	913
No. of Hold/Stay Requests Granted	107	95	202
No. of Statements of Case Requested	1,023	839	1,862
No. of Outlines of Arguments Requested	109	76	185
No. of Updates Requested	366	303	669

The following table provides an outline of the number of appeals on hand at year-end:

Category	No. of Appeals on Hand		Difference
	End 2021	End 2022	
Legacy	264	227	(37)
Pre-Establishment	53	24	(29)
2016	81	37	(44)
2017	548	77	(471)
2018	439	258	(181)
2019	213	89	(124)
2020	253	110	(143)
2021	858	186	(672)
2022		494	494
<b>Total</b>	<b>2,709</b>	<b>1,502</b>	<b>(1,207)</b>

## Cases Stated

Section 949AP of the Taxes Consolidation Act 1997 provides that a party who is dissatisfied with a determination made by the Appeal Commissioner as being erroneous on a point of law may require the Appeal Commissioner to state and sign a case (referred to as a “case stated”) for the opinion of the High Court.

During 2022, the Appeal Commissioners signed 16 cases stated pursuant to section 949AQ TCA 1997 to enable determinations to be appealed to the High Court. Of the 16 cases stated issued 14 were requested by the Appellant, 1 by the Revenue Commissioners and 1 by both parties. In addition, not all those signed cases stated progressed to the High Court. In the appeal where a case stated was requested by both parties, the appeal settled between the parties before progression to the High Court.

## Appeals – Main Tax Types

Many appeals involve more than one tax head or more than one type of credit, deduction, relief or exemption. The table below contains information relating to the main tax types disputed across appeals opened and closed in 2022:

Main Tax Type or Issue of Appeals Opened / Closed in 2022				
Tax Type*	No. of Appeals Received	Quantum** €000	No. of Appeals Closed	Quantum** €000
IT	660	22,111	1,522	135,788
VAT	268	41,568	329	82,394
VRT	83	540	159	1,085
CT	80	90,606	134	310,878
Other***	180	18,718	222	25,272
CGT	95	22,962	155	31,027
CAT	9	887	51	11,363
Covid-Related****	79	10,174	89	7,460
<b>Total</b>	<b>1,454</b>	<b>207,566</b>	<b>2,661</b>	<b>605,267</b>

\* For the purposes of tax head analysis an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head. An analysis of multiple tax types can be found later in this chapter.

\*\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated.

\*\*\* Other includes RCT, LPT, C&E, DIRT, PSWT, Stamp Duty and DWT.

\*\*\*\* Covid-Related includes CRSS, EWSS & TWSS.

Similar to 2021, income tax remained the tax most frequently appealed in 2022, arising in 45% of appeals received. VAT, VRT, CGT and Covid-Related tax disputes made up a further 36% of the appeals on hand.

The number of tax appeals received by the Commission in 2022 was similar to the number of appeals received in previous years, with the exception of 2020 when severe pandemic restrictions were first introduced, curtailing all economic activity in the State.

In 2022, the Commission received 99 appeals which referenced either PAYE, PRSI or USC. The combined total of these accounted for 7% of all appeals received in 2022. Although some of these appeals relate to appealable matters, others were queries in relation to tax liabilities as opposed to appeals of tax assessments or determinations. Such queries are more appropriately addressed through the Revenue Commissioners' customer service channels.

The following table outlines the top four tax types which were referenced in appeals from 21 March 2016. The increase in the number of appeals received post 2016 resulted in a consequent increase in the number of appeals under each of the four main tax heads and under all other tax heads.

Top Four Tax Types Referenced in Appeals from 2016*					
Year	Total No. of Appeals Received	IT	VAT	VRT	CT
2016	901	472	87	104	52
2017	1,747	1,114	141	129	125
2018	1,689	906	196	205	131
2019	1,491	630	311	182	90
2020	1,039	521	129	140	62
2021	1,476	755	93	132	59
2022	1,454	660	268	83	80

\* For the purposes of tax head analysis an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head. An analysis of multiple tax types can be found later in this chapter.

The following table provides an outline of the main tax types disputed across appeals opened and closed since the Commission was established in 2016:

Main Tax Type of Appeals Opened / Closed since 2016*									
	Total	IT	CT	CGT	VAT	CAT	VRT	CRSS/ EWSS/ TWSS	Other**
<b>2016</b>									
Appeals Received	2,359	1,495	139	225	174	57	111		158
Appeals Closed	(206)	(102)	(14)	(7)	(9)	(6)	(31)		(37)
<b>Closing Balance</b>	<b>2,153</b>	<b>1,393</b>	<b>125</b>	<b>218</b>	<b>165</b>	<b>51</b>	<b>80</b>		<b>121</b>
<b>2017</b>									
Appeals Received	1,747	1,114	125	97	141	35	129		106
Appeals Closed	(688)	(408)	(44)	(72)	(55)	(10)	(48)		(51)
<b>Closing Balance</b>	<b>3,212</b>	<b>2,099</b>	<b>206</b>	<b>243</b>	<b>251</b>	<b>76</b>	<b>161</b>		<b>176</b>
<b>2018</b>									
Appeals Received	1,689	906	131	99	196	40	205		112
Appeals Closed	(1,439)	(822)	(95)	(93)	(109)	(34)	(169)		(117)
<b>Closing Balance</b>	<b>3,462</b>	<b>2,183</b>	<b>242</b>	<b>249</b>	<b>338</b>	<b>82</b>	<b>197</b>		<b>171</b>
<b>2019</b>									
Appeals Received	1,491	629	90	81	310	51	182		148
Appeals Closed	(1,579)	(772)	(78)	(146)	(256)	(36)	(174)		(117)
<b>Closing Balance</b>	<b>3,374</b>	<b>2,040</b>	<b>254</b>	<b>184</b>	<b>392</b>	<b>97</b>	<b>205</b>		<b>202</b>
<b>2020</b>									
Appeals Received	1,039	521	62	99	129	16	140		72
Appeals Closed	(1,391)	(724)	(82)	(136)	(195)	(21)	(153)		(80)
<b>Closing Balance</b>	<b>3,022</b>	<b>1,837</b>	<b>234</b>	<b>147</b>	<b>326</b>	<b>92</b>	<b>192</b>		<b>194</b>
<b>2021</b>									
Appeals Received	1,476	755	59	109	93	8	132	165	155
Appeals Closed	(1,789)	(858)	(114)	(132)	(181)	(29)	(227)	(80)	(168)
<b>Closing Balance</b>	<b>2,709</b>	<b>1,734</b>	<b>179</b>	<b>124</b>	<b>238</b>	<b>71</b>	<b>97</b>	<b>85</b>	<b>181</b>
<b>2022</b>									
Appeals Received	1,454	660	80	95	268	9	83	79	180
Appeals Closed	(2,661)	(1,522)	(134)	(155)	(329)	(51)	(159)	(89)	(222)
<b>Closing Balance</b>	<b>1,502</b>	<b>872</b>	<b>125</b>	<b>64</b>	<b>177</b>	<b>29</b>	<b>21</b>	<b>75</b>	<b>139</b>

\* For the purposes of tax head analysis, an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head. An analysis of multiple tax types can be found later in this chapter.

\*\* Other includes RCT, LPT, C&E, DIRT, PSWT, Stamp Duty and DWT.

The following table outlines the quantum figures per tax head in relation to appeals received and closed since the Commission was established in 2016:

Main Tax Type of Appeals Opened / Closed since 2016 by Quantum*									
	Total	IT	CT	CGT	VAT	CAT	VRT	CRSS/ EWSS/ TWSS	Other**
	€m	€m	€m	€m	€m	€m	€m	€m	€m
<b>2016</b>									
Appeals Received	1,496.68	497.80	511.23	229.30	97.99	67.35	0.17		92.84
Appeals Closed	(10.99)	(7.85)	(0.13)	(0.15)	(0.27)	(0.28)	(0.06)		(2.25)
<b>Closing Balance</b>	<b>1,485.69</b>	<b>489.95</b>	<b>511.10</b>	<b>229.15</b>	<b>97.72</b>	<b>67.07</b>	<b>0.11</b>		<b>90.59</b>
<b>2017</b>									
Appeals Received	847.54	81.12	605.59	22.44	118.37	6.92	0.50		12.60
Appeals Closed	(238.62)	(33.49)	(147.60)	(44.63)	(9.89)	(1.34)	(0.13)		(1.54)
<b>Closing Balance</b>	<b>2,094.61</b>	<b>537.58</b>	<b>969.09</b>	<b>206.96</b>	<b>206.20</b>	<b>72.65</b>	<b>0.48</b>		<b>101.65</b>
<b>2018</b>									
Appeals Received	2,532.27	91.77	2,333.75	17.09	71.11	9.62	1.82		7.11
Appeals Closed	(569.36)	(264.13)	(188.55)	(18.65)	(23.11)	(64.10)	(0.39)		(10.43)
<b>Closing Balance</b>	<b>4,057.52</b>	<b>365.22</b>	<b>3,114.29</b>	<b>205.40</b>	<b>254.20</b>	<b>18.17</b>	<b>1.91</b>		<b>98.33</b>
<b>2019</b>									
Appeals Received	379.95	44.73	263.79	10.59	30.16	13.95	0.45		16.29
Appeals Closed	(663.34)	(116.13)	(362.69)	(81.74)	(80.52)	(3.17)	(0.41)		(18.68)
<b>Closing Balance</b>	<b>3,774.13</b>	<b>293.82</b>	<b>3,015.39</b>	<b>134.25</b>	<b>203.84</b>	<b>28.95</b>	<b>1.95</b>		<b>95.94</b>
<b>2020</b>									
Appeals Received	1,581.61	105.06	814.78	8.86	46.27	2.99	0.34		603.30
Appeals Closed	(820.49)	(46.55)	(127.68)	(30.77)	(17.30)	(3.16)	(0.53)		(594.51)
<b>Closing Balance</b>	<b>4,535.25</b>	<b>352.33</b>	<b>3,702.49</b>	<b>112.34</b>	<b>232.81</b>	<b>28.78</b>	<b>1.76</b>		<b>104.73</b>
<b>2021</b>									
Appeals Received	276.39	65.76	134.11	41.20	14.42	0.29	0.41	5.54	14.67
Appeals Closed	(3,145.82)	(135.52)	(2,910.95)	(46.11)	(17.90)	(9.00)	(1.39)	(1.10)	(23.85)
<b>Closing Balance</b>	<b>1,665.82</b>	<b>282.57</b>	<b>925.65</b>	<b>107.43</b>	<b>229.33</b>	<b>20.07</b>	<b>0.78</b>	<b>4.44</b>	<b>95.55</b>
<b>2022</b>									
Appeals Received	207.57	22.11	90.61	22.96	41.57	0.89	0.54	10.18	18.72
Appeals Closed	(605.27)	(135.79)	(310.88)	(31.03)	(82.39)	(11.36)	(1.09)	(7.46)	(25.27)
<b>Closing Balance</b>	<b>1,268.12</b>	<b>168.89</b>	<b>705.38</b>	<b>99.36</b>	<b>188.51</b>	<b>9.60</b>	<b>0.23</b>	<b>7.16</b>	<b>89.00</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is estimated.

For the purposes of tax head analysis an appeal containing more than one tax head has been counted as one appeal categorised under its primary tax head.

As figures are summarised in millions, rounding differences may occur.

\*\* Other includes RCT, LPT, C&E, DIRT, PSWT, Stamp Duty and DWT.

## Multiple Tax Types

The table below indicates the total number of appeals processed by the Commission since 2016 in which more than one tax type was being appealed.

Number of Appeals with Multiple Tax Types since 21 March 2016							
No. of Tax Types	2022	2021	2020	2019	2018	2017	2016
2	107	122	81	80	89	150	58
3	118	171	27	11	23	41	13
4	7	21	10		10	13	2
5	1	3	2			5	1
>5		1					
<b>Total</b>	<b>233</b>	<b>318</b>	<b>120</b>	<b>91</b>	<b>122</b>	<b>209</b>	<b>74</b>

In 2021, 21.5% of all appeals were in relation to multiple tax heads. The percentage for multiple tax head appeals decreased to 16% in 2022. The following table outlines the main multiple tax types which were referenced in appeals in 2022.

Summary of Main Multiple Tax Types Referenced in Appeals Received in 2022					
Tax Types	Appeals Received with 2 Tax Types	Appeals Received with 3 Tax Types	Appeals Received with 4 Tax Types	Appeals Received with 5 Tax Types	Quantum €000*
IT (incl. PAYE/PRSI/USC)	50	114	5		8,187
IT / VAT	14	3			216
IT / LPT	6		1		68
CGT / IT / LPT	14				4,025
CT / IT / Stamp Duty	4			1	99
VAT / VRT / PSWT	2				82
CRSS / EWSS / IT	11	1	1		1,450
Other	6				79
<b>Total</b>	<b>107</b>	<b>118</b>	<b>7</b>	<b>1</b>	<b>14,206</b>

\* See Note 1 on page 11 which sets out how the 'quantum in dispute' figure is calculated



# Governance

# Governance

## *Statutory Basis and Functions of the Commission*

The Commission is an independent statutory body tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation. The legislation concerned is the Finance (Tax Appeals) Act 2015 ("the 2015 Act"), the Finance (Tax Appeals and Prospectus Regulation) Act 2019, the Taxes Consolidation Act 1997, as amended and related legislation.

In carrying out its functions, the Commission is obliged to ensure that proceedings before it are accessible, fair and conducted as expeditiously as possible.

The Finance (Tax Appeals and Prospectus Regulation) Act 2019 provided for the appointment of a Chairperson. The Chairperson took up her appointment on 1 July 2020.

## *Legislative Update*

The Commission reviews its legislative procedures and statutory mandate on an ongoing basis with a view to refining its processes to achieve efficiencies in terms of appropriate conduct of appeals.

Finance Act 2022 which was signed into law in December included two amendments to the 'case stated' process, the process by which a party dissatisfied with an Appeal Commissioner's determination can pursue the matter further to the High Court on a point of law only.

Finance Act 2022 amended the time period for the parties to notify the Appeal Commissioner of their decision to appeal the Appeal Commissioner's determination from 21 days to 42 days. It also extended the time period to make representations on a draft case stated once issued by the Appeal Commissioner from 21 days to 42 days.

## *General Governance and Administration*

The Chairperson, in addition to her role as an Appeal Commissioner, is responsible for the overall effective management of the administration and business output of the Commission. The Chairperson is responsible to the Minister for Finance for ensuring that the appeals process is timely, efficient and cost effective. In this regard, she must submit an annual report to the Minister on or before 31 March each year in respect of the preceding year and this report is submitted in discharge of that duty.

The Commission is a Civil Service body under the aegis of the Department of Finance and, as such, is guided by the Civil Service Code of Standards and Behaviour in its management and operations. During 2022, policies and procedures were reviewed, drafted and updated as appropriate.

## *Stakeholder Engagement*

The Commission is committed to building and maintaining strong relationships with stakeholders in its efforts to ensure an effective and efficient appeals process.

In September 2022, at the invitation of the Advocate General, Mr. Anthony Collins SC and the Irish judges of the European Court of Justice, the Chairperson visited the Court of Justice of the European Union.

In addition, the Commission welcomed visits from the Chairman of the Revenue Commissioners and a French Tax Judge to its offices.

The Chairperson also presented to the Council of the Irish Taxation Institute, the Management Advisory Committee of the Revenue Commissioners, the Association of Chartered Certified Accountants and the Tax Bar Association.

## Staffing

As at 31 December 2022, the Commission was comprised of 33 staff: one Chairperson, 2 full-time Appeal Commissioners, 5 Temporary Appeal Commissioners and 25 administrative staff to support the Appeal Commissioners in their work.

As a result of the Government easing Covid-19 restrictions, all staff physically began attending the office on a full-time basis from February 2022.

In September 2022, the Commission introduced a Blended Working policy where all civil servants employed by the organisation (regardless of grade, or length of service) could apply for blended working arrangements. The Commission is committed to embracing opportunities for remote and blended working, to build a more dynamic, agile and responsive Civil Service, while sustaining strong standards of performance and high levels of productivity. The Commission's Blended Working Policy was developed in line with the Blended Working Policy Framework for Civil Service organisations.

## Risk Management

The Commission's Risk Management Policy outlines our approach to risk management and the roles and responsibilities of the Chairperson, Chief Operations Officer, Chief Risk Officer and Senior Managers. The Commission implements the procedures outlined in its risk management policy and maintains a risk register in line with Department of Public Expenditure and Reform guidelines. This includes carrying out an appropriate assessment of the Commission's principal risks, which involves describing the risk and associated measures or strategies to control and mitigate these risks.

The risk register is monitored and reviewed by the Commission's Governance and Risk Unit and is continually updated to ensure effective risk management and monitoring of controls. The register identifies the following:

- Risk
- Controls in place
- Risk rating
- Action to improve control to mitigate the risk

## Audit and Risk Committee

In line with the Corporate Governance Standard for the Civil Service (2015), the Commission established an Audit and Risk Committee to support them in their responsibilities for issues of risk, control and governance by reviewing the comprehensiveness of assurances in meeting the Commission's and the Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.

The independent external members of the Audit and Risk Committee are:

- Gerard Moran (Chair)
- Mary Griffin
- Wendy Kennedy

## Internal Audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Commission's operations. Internal Audit's primary objective is to provide independent advice and assurance to the Accounting Officer in respect of the effectiveness of the internal control, governance and risk management processes in place across the Commission.

During 2022, the Internal Auditors issued a report in respect of the following:

- Review of the Effectiveness of Internal Controls 2021

The "Review of the Effectiveness of Internal Controls" occurred prior to the submission of the Statement of Internal Financial Control ("SIFC") to the external auditors (Comptroller and Auditor General) and is an essential control test of the effectiveness of the Financial Assurance Framework in place in the Commission.

In 2022, with the previous contract due to end, the Commission tendered for Internal Auditing Services in a process coordinated by the Office of Government Procurement. Following this process the Commission appointed Internal Auditors in the fourth quarter of 2022.

In 2023 the Internal Auditors will conduct a review of the Internal Controls.

### **Comptroller and Auditor General**

On completion of their audit in respect of the year ended 31 December 2021, the Office of the Comptroller and Auditor General (“C&AG”) issued their opinion on the Appropriation Account, the SIFC, and other matters on 24 June 2022.

The C&AG agreed that the Appropriation Accounts prepared by the Commission properly presents the Receipts and Expenditure of Vote 10 – Tax Appeals Commission for the year ended 31 December 2021. The C&AG expressed the opinion that they had obtained sufficient and appropriate evidence in carrying out their audit.

In respect of the SIFC, the C&AG has responsibility to report in relation to the information contained in the SIFC by exception only. The requirement to report arises where the information contained in the SIFC is materially inconsistent with the Appropriation Accounts, the C&AG’s audit findings or if the SIFC appears to be materially misstated. In their audit opinion for the year ended 31 December 2021, the C&AG made no report of any material misstatement in the SIFC.

The C&AG audit in respect of the year ended 31 December 2022 will take place after 31 March 2023, the due date for submission of the Appropriation Accounts to the C&AG for audit.

### **Section 21 Reports**

The Commission submitted its Annual Report for 2021 to the Minister for Finance in March 2022, in compliance with section 21(1) of the 2015 Act.

During 2022, the Commission did not make any report to the Minister for Finance pursuant to section 21(5) of the 2015 Act, nor did the Minister request the submission of any report pursuant to section 21(6) of the 2015 Act.

### **Freedom of Information**

The Commission provides comprehensive information on its website in relation to its compliance with the Freedom of Information (“FOI”)

legislation. This includes a publication scheme which makes available a range of information about the Commission, its functions, and the material it makes publically available.

The contact information of the FOI Officer and details on how to submit a FOI request are available on the Commission’s website.

In 2022, the Commission received six FOI requests under the FOI legislation, details of which can be found on the disclosure log on the Commission’s website.

### **Data Protection**

The Commission, as a data controller, has developed a Data Protection Policy and, as required under Article 37 of the GDPR appointed a Data Protection Officer (“DPO”). The DPO continues to manage the Commission’s arrangements to ensure compliance with the GDPR. The contact details of the DPO are available on the Commission’s website, along with the Privacy Policy and details of how to submit a Subject Access Request.

In 2022, the Commission updated its Data Protection Policy and received one Subject Access Request under the Data Protection legislation.

### **Protected Disclosure**

Under section 30 of the Protected Disclosures (Amendment) Act 2022, each public body is required to publish an annual report setting out the number of Protected Disclosures received in the preceding year and any actions taken in response to Protected Disclosures made.

This report must not result in persons making disclosures being identifiable.

The Commission did not received any protected disclosures in 2022.

### **Equality and Human Rights Act**

As demonstrated by their inclusion in the core values of the organisation, the Commission places a strong emphasis on the right to fair procedures and accessibility in all aspects of its functions.

It strives to ensure all activities are conducted through the prism of human rights and equality across the organisation for both employees and those who engage with the Commission.

The Commission is committed to continual review of its policies and procedures to ensure compliance with the obligations under section 42 of the Irish Human Rights and Equality Commission Act 2014.

### **Procurement**

The Commission acknowledges its obligations to comply with National and EU policies together with the delivery of value for money. Therefore, the financial and procurement procedures operate in accordance with the policy and rules set out in the Department of Public Expenditure and Reform Public Procurement Guidelines which govern all procurement activity and ensures the objectives and key principles of competition, equality of treatment and transparency which underpin national and EU rules are met. The services provided by the Office of Government Procurement (“OGP”) and the procurement frameworks in place are utilised where required and appropriate.

The Commission conducted several procurement exercises during 2022. These included the procurement of:-

- Auditing Services
- Managed Print Services
- Case Management System

It is the policy of the Commission to avail of all centrally available frameworks and engage with the OGP where there are more specific requirements.

### **Information Technology**

A number of changes and new methods of working through technology took place in the Commission in 2022, outlined below are some key examples.

### **Website**

In 2022, the Commission published a Determination Database. The searchable database of all published determinations provides a brief summary of the topic of the determination and legislation referred to within each determination.

The Commission also expanded its Irish language content and continued to improve accessibility features on its website to ensure greater accessibility and equality to the appeals process.

### **Remote Hearings**

The Commission continues to utilise remote hearings/CMCs to progress appeals and increase accessibility and equality for the public in accessing the appeals process.

In 2022, 270 hearings and 87 CMCs were scheduled remotely.

### **Case Management System**

In October 2022, following a competitive tendering process, the Commission awarded the contract for the design and development of a new case management system. The design and analysis of the system began in the fourth quarter of 2022. It is expected that the project will be completed before the end of September 2023.

### **Funding and Expenditure**

The Commission is funded through Vote 10 of the Estimates as approved by Dáil Éireann. The allocations to the Commission have increased significantly over recent years to cater for the increased expenditure required for additional resources, including staff and IT systems, which arose from the reform of the tax appeals system. The allocations (“Estimates”) to the Commission in 2017, 2018, 2019, 2020, 2021 and 2022 were €1.605 million, €1.626 million, €3.208 million, €3.233 million, € 3.218 million and €3.443 million respectively.

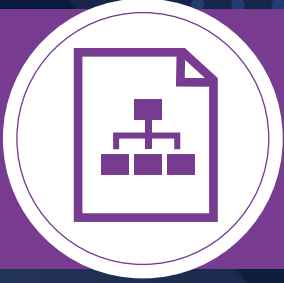
The below table sets out an analysis of the Commission's administration expenditure in 2022.

In accordance with the provisions of the Comptroller & Auditor General (Amendment) Act 1993, the Commission's Accounting Officer is responsible for the production and submission

to the Comptroller and Auditor General of the Appropriation Account for Vote 10 by 31 March each year. This has been done in respect of 2022 and it is anticipated that the audited accounts of the Commission will be published by the Comptroller and Auditor General later in the year as part of his 2022 annual report on the accounts of the public services.

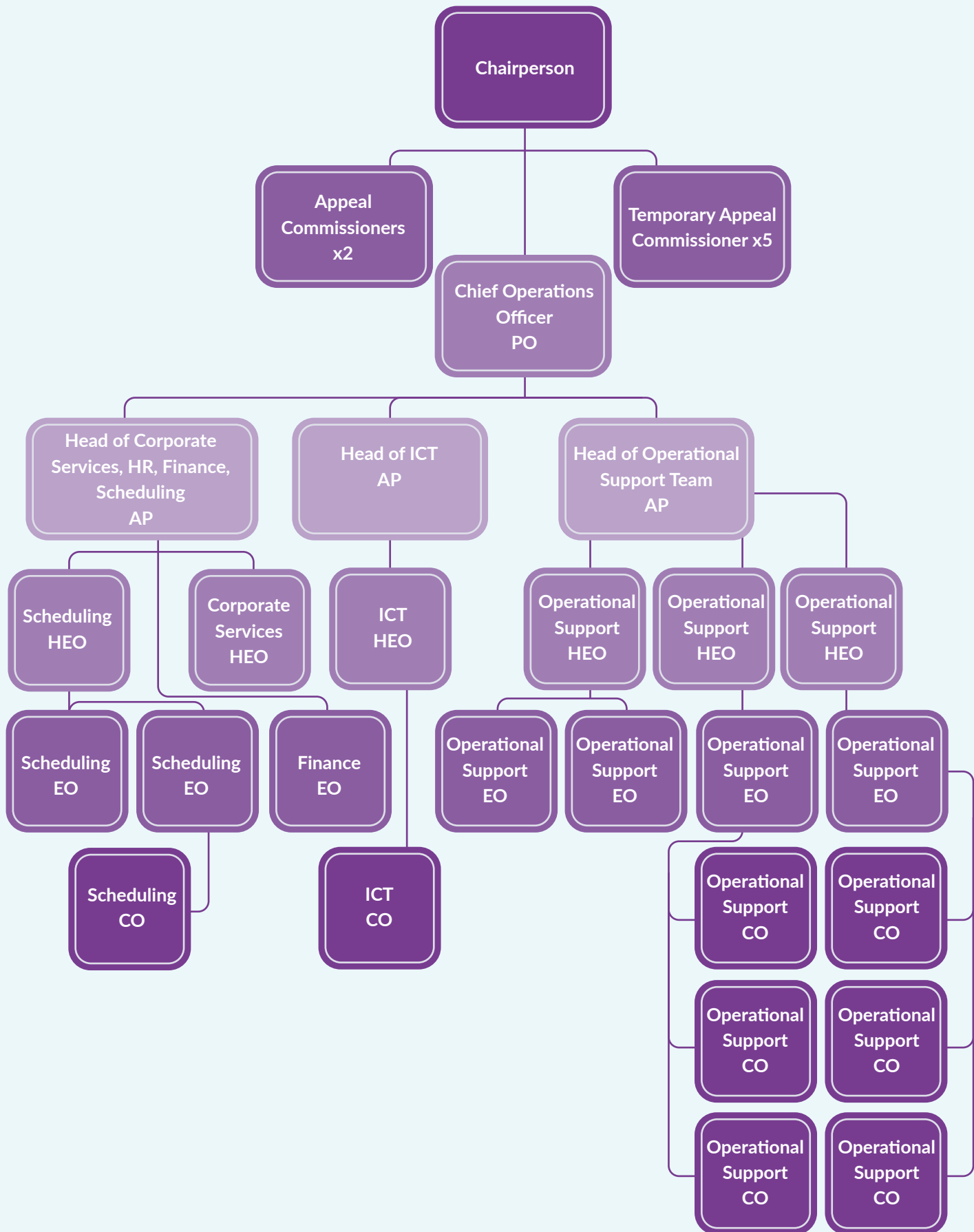
<b>Administrative Expenditure</b>	<b>2022 Estimate Provision</b>	<b>2022 Outturn*</b>	<b>2021 Outturn</b>
	€000	€000	€000
Salaries, wages and allowances (less AIA)	2,672	2,449	2,296
Travel and subsistence	1	5	0
Training and development and incidental expenses	97	71	72
Postal and telecommunications services	25	6	19
Office equipment and external IT services	465	266	142
Office premises expenses	21	21	23
Consultancy and other services	162	109	210
<b>Total Expenditure</b>	<b>3,443</b>	<b>2,927</b>	<b>2,762</b>

\* Note that the current year outturn figures are unaudited.



# Appendix 1

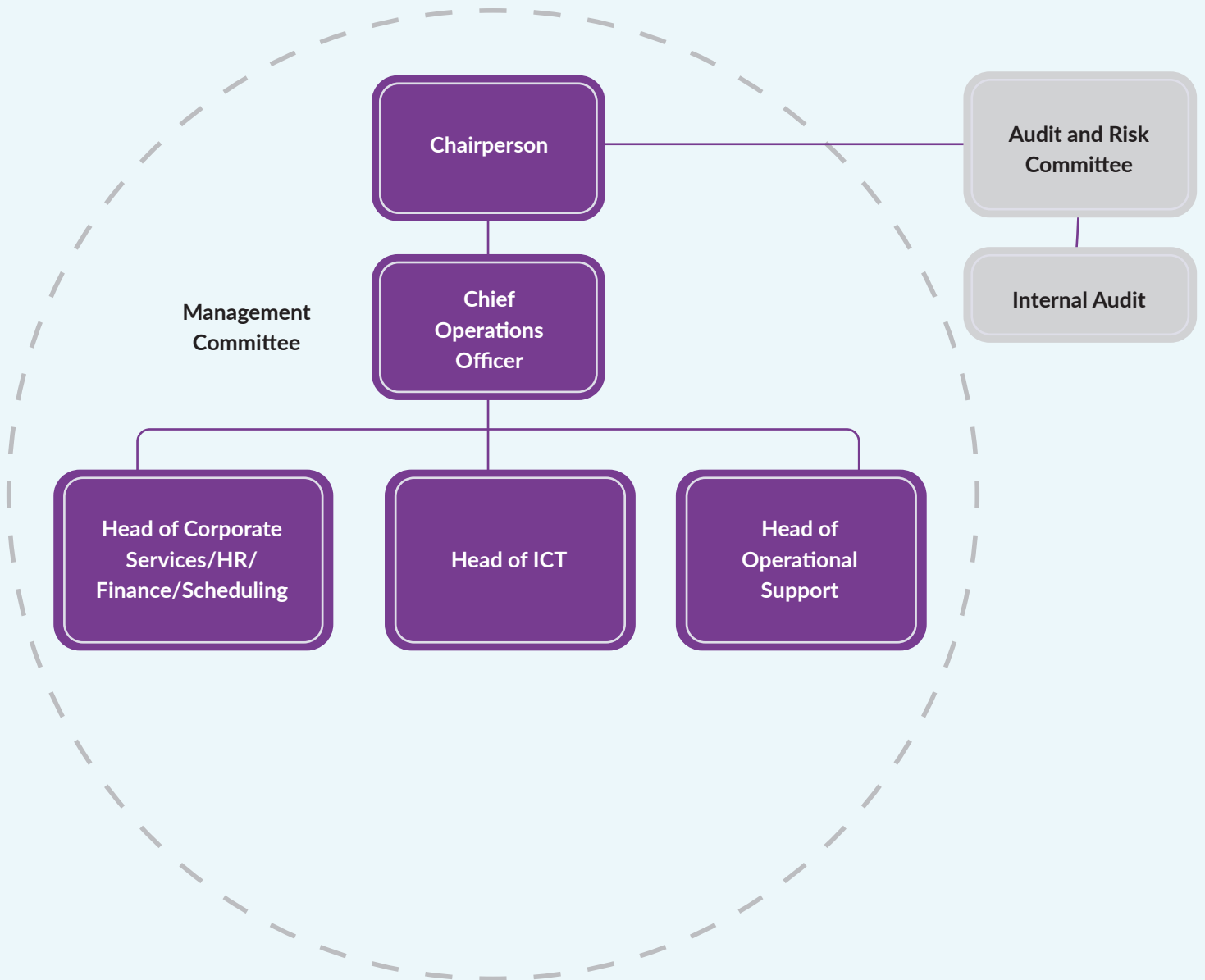
# Organisational Chart





# Appendix 2

# Management Committee and Governance











AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

[www.taxappeals.ie](http://www.taxappeals.ie)