



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION



# Annual Report 2024



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# Chairperson's Statement

**The mission of the Tax Appeals Commission is to provide a modern, independent and efficient appeals process in relation to the hearing and adjudication of all tax appeals. In 2024 the Commission published our latest Statement of Strategy for the years 2024 - 2027 which confirmed our continued commitment to deliver an exemplary, professional and accessible service.**

This commitment is also reflected in our continued investment in state of the art information and communication technology. This has included the investment in enhanced cameras and noise cancelling sound microphones for the hearing rooms, the introduction of Microsoft Teams, boosting the Commission's capabilities for remote hearings, and the introduction of a new portal submission button on our website, enhancing the accessibility of the appeals submission process. The Commission's efficiency has been assisted by the case management system introduced in quarter 4, 2023. This has reduced the timelines for closure of all appeals.

For the Commission, 2024 was another successful year in the hearing and adjudication of appeals, marked by some significant milestones. We closed 1,711 appeals. For the sixth year running the Commission closed more appeals than it received, reducing the number of appeals on hand from 1,141 to 711, notably a 38% decrease. This marks the lowest number of appeals on hand since the establishment of the Commission. The appeals determined and closed, as outlined in this report, have released back to the Exchequer or the economy €355 million in 2024. We issued 180 determinations and 50 decisions, with the total number of determinations now issued by the Commission since its establishment reaching 1,059. The increasing complexity of the legal issues in appeals is a continued trend in 2024, with the impact of European Treaties and Directives to the fore.

The Commission relies on many stakeholders for its operational success. I extend my appreciation to the previous Ministers for Finance, Mr. Michael McGrath EU Commissioner and Mr. Jack Chambers T.D. and to the present Minister for Finance, Mr. Paschal Donohoe T.D. for 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 support and approachability, whilst respecting our independence at all times. I am also indebted in 2024 for the support 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 Mr. Gerard Moran, the Chair of the Audit and Risk Committee, and members, Ms. Mary Griffin, Ms. Wendy Kennedy and Ms. Éimear Fisher.

The Commission has continued to engage positively with our stakeholders and service users. These include the previous President of the Irish Taxation Institute, Mr. Tom Reynolds and the new President Ms. Aoife Lavan and the Institute's Council and members, the Chartered Accountants Tax Committee, the Chairman of the Revenue Commissioners, Mr. Niall Cody, his fellow Revenue Commissioners and staff at the Revenue Commissioners, the Chief Bureau Officer, Chief Superintendent Mr. 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.

Finally, the Commission has a small cadre of Appeal Commissioners and staff, who undertake all the work with respect to the appeals that the enclosed statistics represent. I extend my sincere thanks to both the Appeal Commissioners and staff for their professionalism, commitment and dedication, without which the achievements of 2024 would not have been possible.



**Marie-Claire Maney**  
Chairperson

***For the sixth year running the Commission closed more appeals than it received, reducing the number of appeals on hand from 1,141 to 711, notably a 38% decrease. This marks the lowest number of appeals on hand since the establishment of the Commission.***



# 2024 Highlights

**1,711**  
appeals  
closed valued at  
**€355 million**



**28% drop**

in quantum of  
appeals on hand  
from 2023  
From €531 million  
to €383 million



**38% drop** in  
appeals on hand  
from 2023  
From 1,141  
down to 711



**280** hearings  
scheduled  
(59 remotely)  
valued at  
**€390  
million**



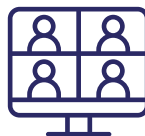
**180**  
determinations  
issued valued at  
**€34  
million**



**1,281**  
appeals received  
valued at  
**€207 million**



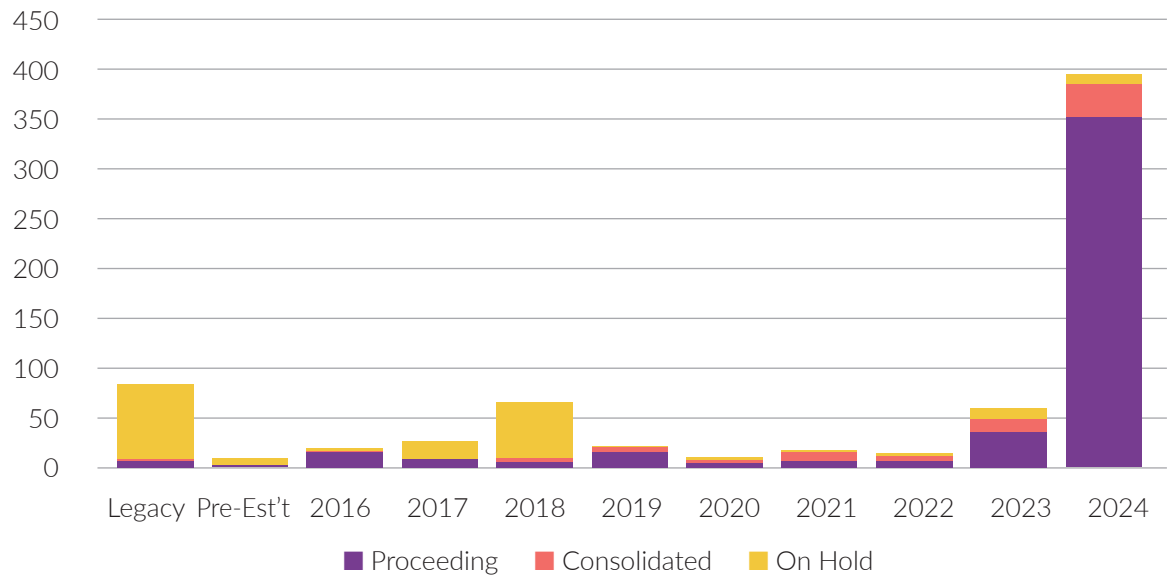
New **Portal Submission Button** introduced on the Commission's website to create an easier, user-friendly method to submit tax appeals



**MS Teams** introduced for enhanced capability on **remote hearings**

# Headline Statistics 2024

## Breakdown of 711 Appeals on Hand at Year End



Appeals on Hand as of 31/12/24, less those "On Hold" or "Consolidated" **450**



**14,516**

Emails Issued



**Public  
Contacts**



**13,588**

Emails Received

**1,975**

Requests for  
Additional Information



**1,682**

Statements of Case  
Requested



**434**

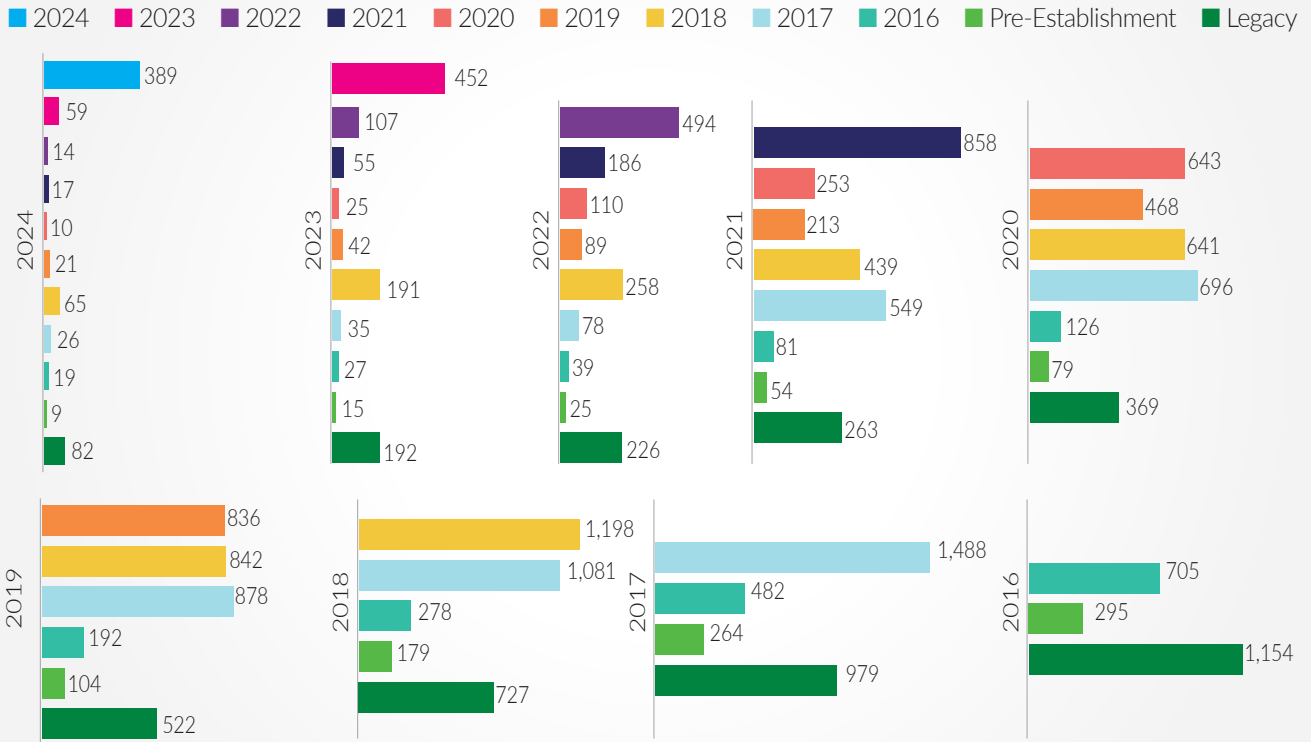
Updates Requested



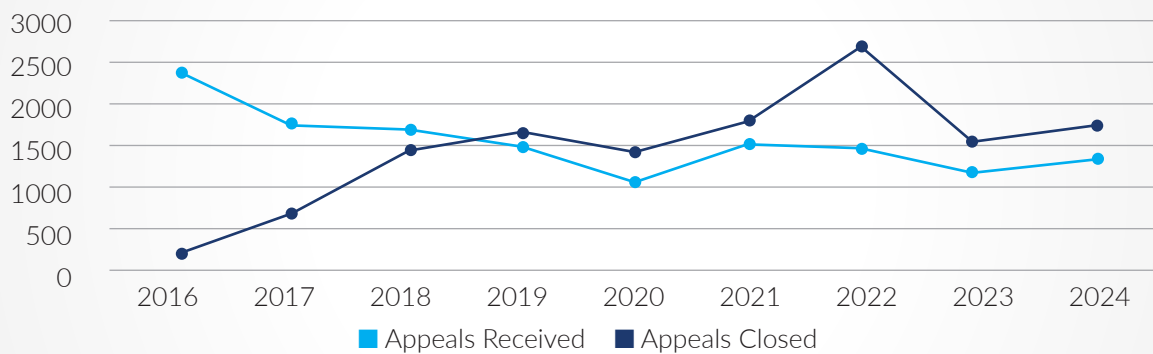
# Appeal Trends in the Commission since Establishment

## Appeals on Hand as of Year End

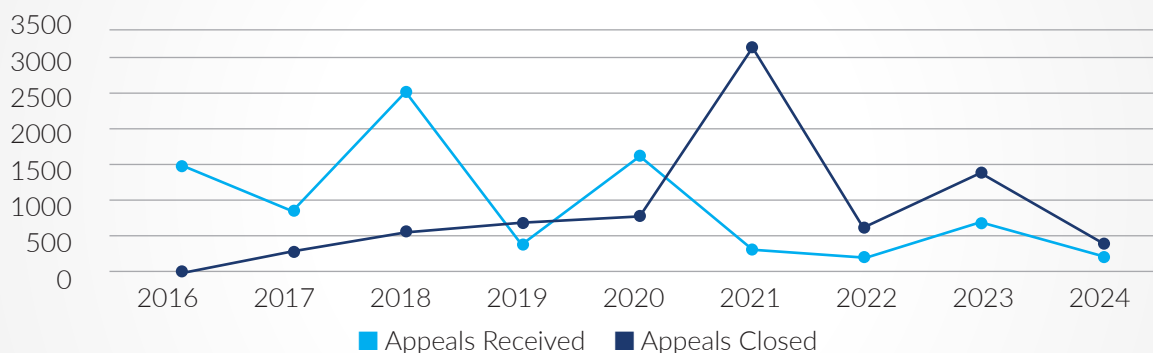
### 2016-2024 by Year/Category



## Number of Appeals Received v. Closed since 2016



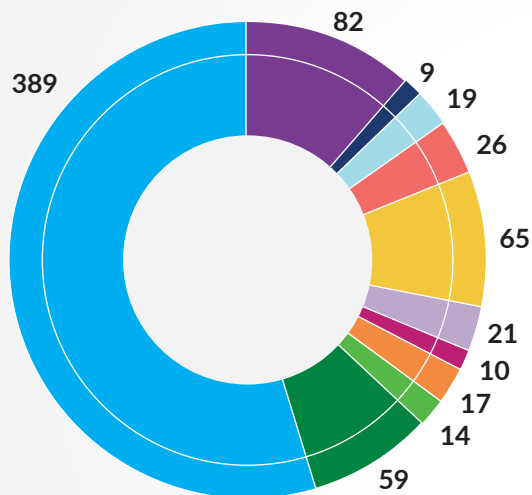
## Quantum of Appeals Received v. Closed since 2016 (€m)



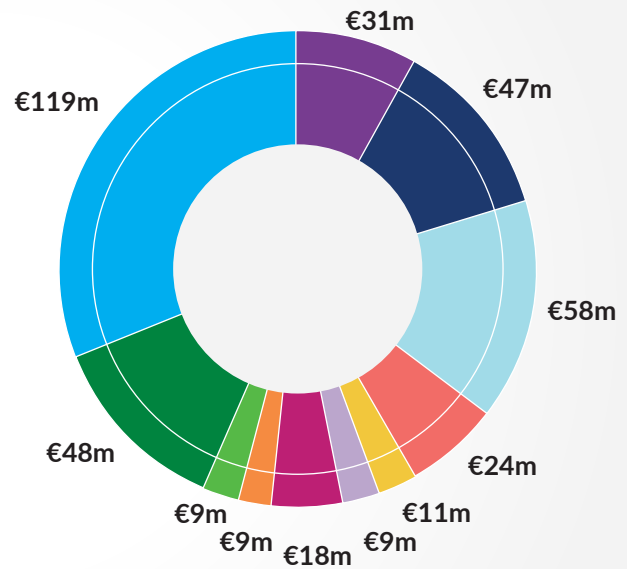


## Current Position of the Commission

Open Appeals Breakdown  
Total 711



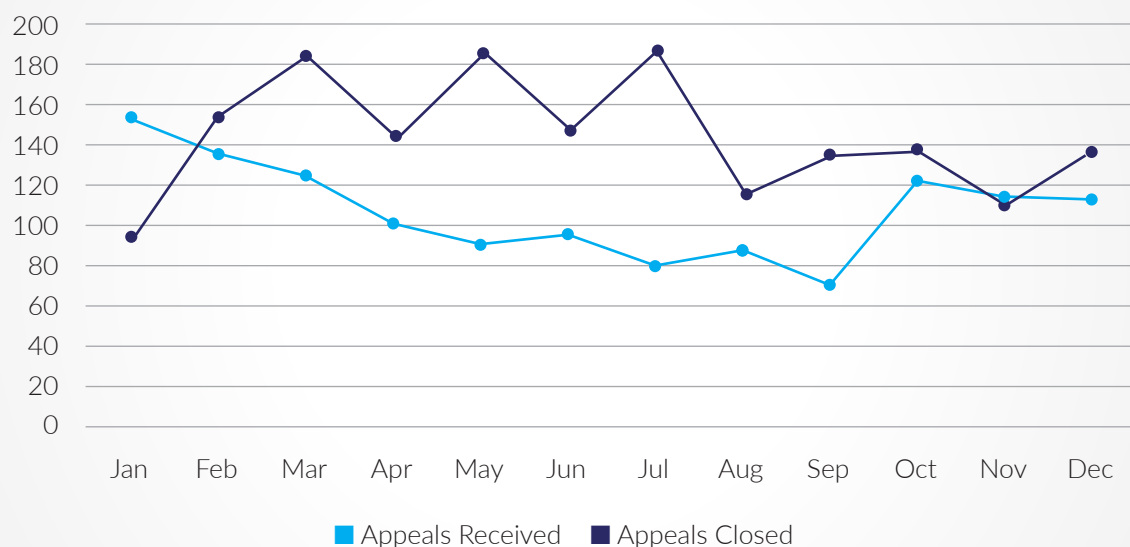
Open Appeals Quantum Breakdown  
Total €383m (€)



■ Legacy    ■ 2016    ■ 2018    ■ 2020    ■ 2022    ■ 2024  
■ Pre-Est't    ■ 2017    ■ 2019    ■ 2021    ■ 2023

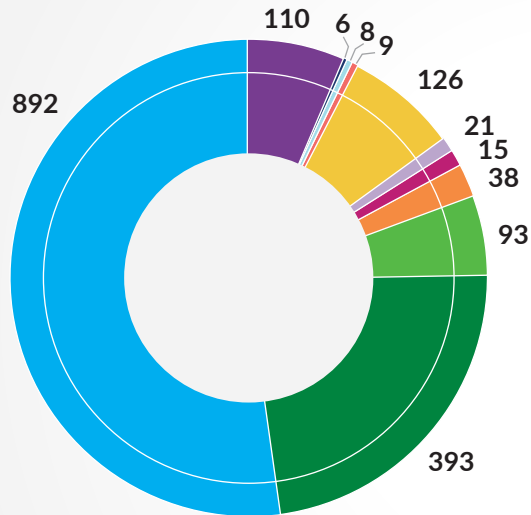
## Developments in 2024

Appeals Received v. Closed by Month in 2024



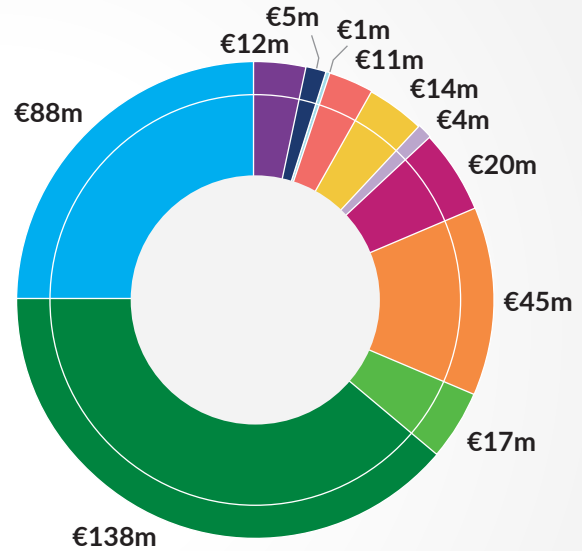
## Appeals Closed in 2024

Total 1,711



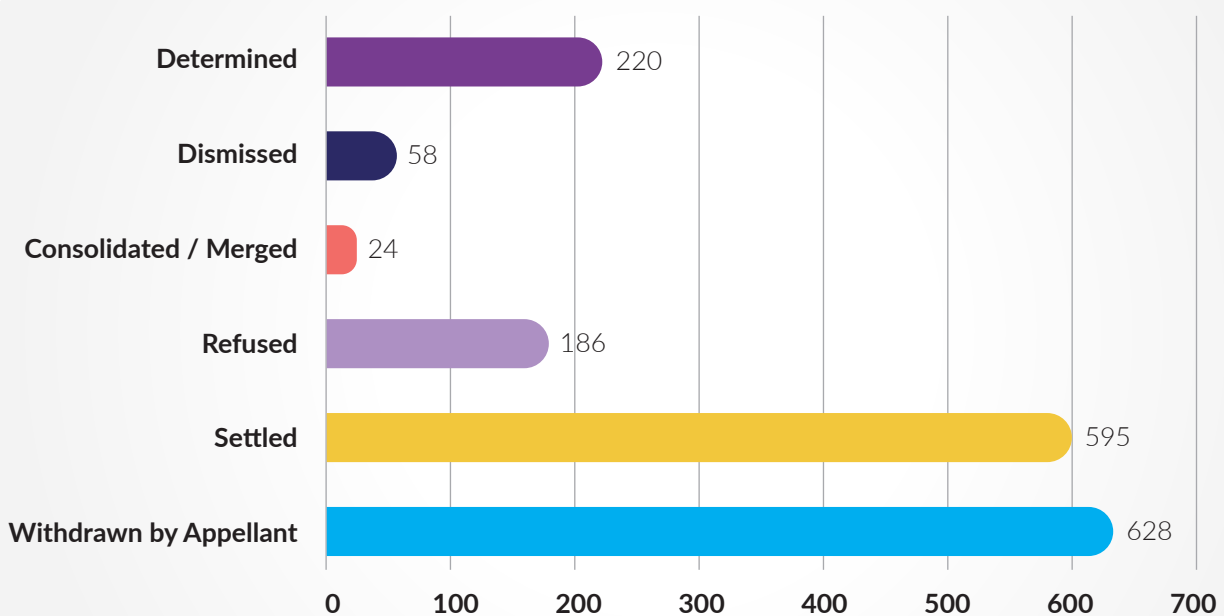
Quantum Breakdown

Total €355m (€)



Legacy
2016
2018
2020
2022
2024  
Pre-Est't
2017
2019
2021
2023

## Reason for Appeal Closures in 2024 (1,711)



# Snapshot of Appeals in 2024

The following outlines the number of appeals on hand at year-end and the correspondence issued in 2024:

Category	No. of Appeals on Hand at End 2023	No. of Appeals Closed in 2024	No. of Appeals on Hand at End 2024
Legacy*	192	110	82
Pre-Establishment**	15	6	9
2016	27	8	19
2017	35	9	26
2018	191	126	65
2019	42	21	21
2020	25	15	10
2021	55	38	17
2022	107	93	14
2023	452	393	59
2024		892	389
<b>Total</b>	<b>1,141</b>	<b>1,711</b>	<b>711</b>

\* Legacy Appeals are appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

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

In addition to closing 1,711 appeals in 2024, the Commission also:

Issued 927 requests for a statement of case to Appellants in relation to 642 individual appeals and 755 requests to the Revenue Commissioners/Criminal Assets Bureau ("CAB"), relating to 635 individual appeals.

Issued 248 requests seeking an outline of arguments to Appellants in relation to 168 individual appeals and 76 requests to the Revenue Commissioners/CAB, relating to 65 individual appeals.

Sought additional information on 1,750 occasions from Appellants, in relation to 944 individual appeals and on 225 occasions from the Revenue Commissioners/CAB, relating to 172 individual appeals.

Granted 188 requests for an extension of time to comply with a direction issued by the Commission to Appellants in relation to 129 individual appeals and 65 requests to the Revenue Commissioners/CAB, relating to 52 appeals.

Granted a request for a stay in proceedings on 164 occasions to Appellants in relation to 108 individual appeals and 51 occasions to the Revenue Commissioners/CAB, relating to 34 appeals.

Sought updates on 352 occasions from Appellants, in relation to 242 individual appeals and on 82 occasions from the Revenue Commissioners/CAB, relating to 56 individual appeals.

Held 16 CMCs in relation to 56 appeals (of which 13 were remote).

Listed 280 hearings in relation to 507 appeals (of which 59 were remote) valued at €390m.

Issued 180 determinations in relation to 220 appeals valued at €34m.

Issued 50 written decisions.

The overall number of appeals on hand has been reduced by 38% to 711.

The overall quantum on hand fell by 28% to €383m.

#### Correspondence Issued by the Commission in Progressing Appeals in 2024

	Appellant	Respondent	Total
No. of Extensions Granted	188	65	253
No. of Requests for Additional Information	1,750	225	1,975
No. of Hold/Stay Requests Granted	164	51	215
No. of Statements of Case Requested	927	755	1,682
No. of Outlines of Arguments Requested	248	76	324
No. of Updates Requested	352	82	434



# 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 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	2021	2022	2023	2024	Output Target 2025
<b>Processing Tax Appeals</b>					
No. of Determinations Issued	130	190	175	180	150
No. of Appeals on Hand at Year-End	2,710	1,505	1,141	711	600
No. of Hearings Scheduled*	188	553	411	280	250
Quantum of Appeals on Hand	€1.7bn	€1.3bn	€531m	€383m	€750m**
<b>Organisational Capacity</b>					
No. of Staff Members at the Commission	26	33	32	33	35
<b>Equality Budgeting</b>					
Number of Remote Hearings Offered	188	553	411	280	250
<p>* The number of hearings scheduled in 2024 was lower than the previous year due to:</p> <ul style="list-style-type: none"> <li>• More complex appeals, with multiple tax heads being disputed in individual cases.</li> <li>• There were twice as many hearings taking between 2 and 3 weeks in 2024 compared to the previous year.</li> <li>• With a 38% drop in appeals on hand, there are less appeals that require a hearing.</li> </ul> <p>** In the first two weeks of January 2025, the Commission received 15 appeals with a combined value of €417m so the estimated quantum of appeals on hand at the end of 2025 has now been increased to €750m.</p> <p><b>Note 1:</b> 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:</p> <ul style="list-style-type: none"> <li>• the original quantum of tax under appeal may be modified post filing of the notice of appeal (e.g. where an aspect of the appeal is settled or withdrawn),</li> <li>• the parties may disagree in relation to the precise quantum of tax in dispute, or</li> <li>• 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).</li> </ul> <p><b>Note 2:</b> 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 2025, this report presents as accurate a picture as possible in relation to statistics in respect of the calendar year 2024.</p>					

## Context and Impact Indicators

Indicator	2021	2022	2023	2024
Establishing finality and certainty for Appellants and Respondents in respect of tax disputes – (Metric: Number of appeals closed)	1,788	2,659	1,526	1,711
Establishing certainty for the Exchequer and PAC in respect of the quantum of tax due – (Metric: Quantum of taxes regarding Appeals Closed)	€3,146m	€604m	€1,385m	€355m
Providing clarity on the interpretation of Irish Tax Law and assisting in its refinement and effectiveness – (Metric: Quantum of Determinations Issued)	€443m	€292m	€409m	€34m
Additional number of tax appeals closed compared to those received in the same year	312	1,205	364	430



# Overview of Appeals

# Overview of Appeals

## Appeals Received in 2024

The Commission received 1,281 appeals in 2024, which is 119 more than those received in 2023. All appeals received have been reviewed and are proceeding through the appeal process. An outline of appeals received and the quantum of tax under appeal in 2024 is broken down as follows:

2024 Month	No. of Appeals Received	Quantum* €m
Jan	150	77
Feb	133	3
Mar	125	34
Apr	99	7
May	90	4
Jun	97	1
Jul	81	2
Aug	88	8
Sep	71	3
Oct	121	53
Nov	113	4
Dec	113	11
<b>Total</b>	<b>1,281</b>	<b>207</b>

Tax Type of Appeals Received**	No. of Appeals Received	% of Total	Quantum* €m
IT	577	45	40
VAT	146	11	4
VRT	116	9	1
CT	51	4	94
Other***	190	15	19
CGT	169	13	38
CAT	13	1	1
Covid-Related****	19	2	10
<b>Total</b>	<b>1,281</b>	<b>100</b>	<b>207</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, PSWT, RCT, VHT and Stamp Duty.

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

## Appeals Closed in 2024

The Commission closed 1,711 appeals in 2024 which is 185 (or 12%) more than the number closed in 2023. Closures were made by way of determination, settlement, withdrawal, refusal, merging or dismissal of the appeal. This is also the sixth year that the Commission closed more appeals than it received, resulting in a fall of 430 (or 38%) in the number of appeals on hand at year end. An outline of appeals closed in 2024 is as follows:

2024 Month	No. of Appeals Closed	Quantum* €m
Jan	96	5
Feb	152	34
Mar	181	84
Apr	144	9
May	181	56
Jun	144	9
Jul	185	9
Aug	115	60
Sep	132	11
Oct	135	12
Nov	110	12
Dec	136	54
<b>Total</b>	<b>1,711</b>	<b>355</b>

Tax Type of Appeals Closed**	No. of Appeals Closed	% of Total	Quantum* €m
IT	904	53	85
VAT	176	10	7
VRT	96	6	0.3
CT	89	5	193
Other***	202	12	38
CGT	180	10	18
CAT	15	1	4
Covid-Related****	49	3	10
<b>Total</b>	<b>1,711</b>	<b>100</b>	<b>355</b>

Reason for Appeal Closures	No. of Appeals Closed	Quantum* €m
Determinations Issued (180 actual)	220	34
Dismissed	58	2
Consolidated / Merged	24	1
Refused	186	3
Settled	595	193
Withdrawn by Appellant	628	122
<b>Total</b>	<b>1,711</b>	<b>355</b>

Category / Year Received	No. of Appeals Closed	Quantum* €m
Legacy*****	110	12
Pre Est't*****	6	5
2016	8	1
2017	9	11
2018	126	14
2019	21	4
2020	15	20
2021	38	45
2022	93	17
2023	393	138
2024	892	88
<b>Total</b>	<b>1,711</b>	<b>355</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, PSWT, RCT, VHT and Stamp Duty.

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

\*\*\*\*\* For the purposes of this report, Legacy Appeals are appeals that were made directly to the Revenue Commissioners before the establishment of the Commission in 2016 and Pre-Establishment Appeals are appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission.

**Note:** Total quantum figure rounded to the nearest whole number.

## Appeals Listed for Hearing in 2024

During 2024, 280 hearings affecting 507 appeals with a total quantum of €390m were scheduled over 456 days. 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*	2024	Quantum €m**	2023	Quantum €m**
<b>Scheduled but Deferred or Withdrawn Prior to Hearing</b>				
Settled / Withdrawn prior to hearing	99	133	136	605
Adjourned / Deferred prior to hearing	95	211	145	266
<i>Subtotal</i>	194	344	281	871
<b>Proceeded</b>				
S949AA – Withdrawn for non-attendance	7	0.03	8	1
Settled after hearing	5	7	4	2
Hearing commenced and adjourned	14	3	15	421
Hearing concluded for determination	60	36	103	115
<i>Subtotal</i>	86	46	130	539
<b>Total</b>	<b>280</b>	<b>390</b>	<b>411</b>	<b>1,410</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.

**Note:** Total quantum figure rounded to the nearest whole number.

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 280 hearings that were scheduled in 2024, 34% (or 95) were adjourned before a hearing could take place. This was a reduction of 1% in comparison to 2023.

59 hearings were scheduled remotely in 2024 compared to 162 in 2023.



The following provides information in relation to the quantum of tax at issue, in respect of appeals scheduled for hearing in 2024:

Outcome*	Category / Year Opened						Quantum €m***
	Prior to 2021**	2021	2022	2023	2024	Total	
Scheduled but Deferred or Withdrawn Prior to Hearing							
Settled / Withdrawn prior to hearing	12	10	18	38	21	99	133
Adjourned prior to hearing	22	3	12	37	21	95	
• Requested By Appellant	17	3	6	25	13	64	19
• Requested By Revenue	3		5	8	6	22	177
• By the Commission	2		1	4	2	9	15
Subtotal	34	13	30	75	42	194	344
Proceeded							
Settled after hearing			1	2	1	4	7
S949AA – Withdrawn for non-attendance			1	2	4	7	0.03
Hearing commenced and adjourned	2	3	1	5	3	14	3
Hearing concluded and awaiting determination	8	2	7	31	13	61	36
Subtotal	10	5	10	40	21	86	46
Total	44	18	40	115	63	280	390

The following table provides a breakdown of the number of appeals received in a given year for which a hearing has been held:

Year Appeal Received	Total No. of Appeals Received	Year in which a Hearing was Scheduled					Total
		Prior to 2021**	2021	2022	2023	2024	
Prior to 2021 **	8,326	838	185	405	155	44	1,627
2021	1,476		3	119	82	18	222
2022	1,454			29	120	40	189
2023	1,162				54	115	169
2024	1,281					63	63
	13,699	838	188	553	411	280	2,270

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

\*\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

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

**Note:** Total quantum figure rounded to the nearest whole number.

## Determinations Issued

The Commission issued 180 determinations in 2024 affecting 220 appeals with a value of €34 million. In addition, the Commission issued 50 written decisions, most of which were lengthy and complex, relating to preliminary issues such as validity of an appeal or the refusal of a case stated request.

The table below provides a breakdown of the tax issues determined by the Commission in 2024 and 2023.

Summary of Determinations Issued in 2024 by Tax Type*				
	2024		2023	
	No. of Appeals Determined	Quantum** €m	No. of Appeals Determined	Quantum** €m
IT	114	5	85	15
VAT	10	0.4	19	11
VRT	3	0.02	7	0.02
CT	5	3	12	336
Other***	22	18	18	36
CGT	15	4	12	7
CAT	2	3	5	1
Covid-related****	9	1	17	3
<b>Total</b>	<b>180</b>	<b>34</b>	<b>175</b>	<b>409</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, VHT and DWT.

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

**Note:** Total quantum figure rounded to the nearest whole number.

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 of 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 breakdown of the number and quantum value of determinations issued and whether the determination was in favour of or against the taxpayer concerned since 2016:

Determinations Issued from 2016*							
Year	In favour of Taxpayer	Quantum in favour of Taxpayer (€m)	Percentage of Overall Determinations (Taxpayer)	In favour of Respondent	Quantum in favour of Respondent (€m)	Percentage of Overall Determinations (Respondent)	Total
Prior to 2021**	83	603	22%	301	208	78%	384
2021	35	23	27%	95	420	73%	130
2022	35	127	18%	155	165	82%	190
2023	33	333	19%	142	76	81%	175
2024	26	22	14%	154	12	86%	180
<b>Total</b>	<b>212</b>	<b>1,108</b>	<b>20%</b>	<b>847</b>	<b>881</b>	<b>80%</b>	<b>1,059</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.

\*\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

## 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 2024 the Appeal Commissioners signed 11 cases stated pursuant to section 949AQ TCA 1997 to enable determinations to be appealed to the High Court. Of the 11 cases stated issued, 8 were requested by Appellants and 3 by the Revenue Commissioners. In addition, the Appeal Commissioners refused 1 case stated application and a further 2 requests for cases stated were withdrawn by the applicants. The Commission notes that despite a request for a case stated, not all cases stated proceed to a hearing before the High Court due to settlement between the parties before or after filing of the case stated or a change in the decision of the party requesting the case stated to proceed to the High Court.

## Case Management Conferences in 2024

During 2024, 16 CMCs affecting 56 appeals, amounting to €159m were scheduled by the Commission. The duration of the CMCs ranged from less than an hour to two days; most concluded within two hours.

Historically, CMCs were scheduled for appeals that had been with the Commission where no progression had taken place, which arose due to the transfer of legacy and aged appeals in 2016. The Commission now operates in “real time”. This negates significant reliance on CMCs. The Commission is mindful of the desirability of minimising costs for all parties, and therefore will predominately address matters by correspondence, unless a CMC is required. From 2022, when necessary, the Commission now relies on the scheduling of hearings, rather than CMCs, so a final determination on the matter can be issued as quickly as possible.

The following provides information on the outcome of the CMCs scheduled in 2024:

Outcome*	No. of CMCs held		Total No. of Appeals Affected	
	2024	2023	2024	2023
<b>Scheduled but Deferred before CMC</b>				
Settled / Withdrawn prior to CMC	1	1	1	1
Adjourned prior to CMC	9	10	28	14
<i>Subtotal</i>	10	11	29	15
<b>Proceeded</b>				
Settled / Withdrawn after CMC	1	1	1	2
Dismissed		2		2
CMC to be re-scheduled		2		2
Hearing to be scheduled	3	5	23	9
Proceeding	2	7	3	10
<i>Subtotal</i>	6	17	27	25
<b>Total</b>	<b>16</b>	<b>28</b>	<b>56</b>	<b>40</b>

13 CMCs were scheduled remotely in 2024, compared to 25 in 2023.

The following table provides a breakdown of the number of appeals received in a given year for which a CMC has been held:

Year Appeal Received	Total No. of Appeals Received	Year in Which CMC was Scheduled					Total
		Prior to 2021*	2021	2022	2023	2024	
Prior to 2021*	8,326	527	164	77	16	3	787
2021	1,476			10	7	3	20
2022	1,454			4	5	2	11
2023	1,156					4	4
2024	1,281					4	4
<b>Total</b>	<b>13,699</b>	<b>527</b>	<b>164</b>	<b>91</b>	<b>28</b>	<b>16</b>	<b>826</b>

\* **Note:** For the purpose of this report, “Prior to 2021” appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

## 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 2024:

Main Tax Type or Issue of Appeals Opened / Closed in 2024				
Tax Type *	No. of Appeals Received	Quantum** €m	No. of Appeals Closed	Quantum** €m
IT	577	40	904	85
VAT	146	4	176	7
VRT	116	1	96	0.3
CT	51	94	89	193
Other***	190	19	202	38
CGT	169	38	180	18
CAT	13	1	15	4
Covid-Related****	19	10	49	10
<b>Total</b>	<b>1,281</b>	<b>207</b>	<b>1,711</b>	<b>355</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, VHT and DWT.

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

**Note:** Total quantum figure rounded to the nearest whole number.

The number of tax appeals received by the Commission in 2024 was 10% greater than the number of appeals received in the previous year.

Similar to 2023, income tax remained the tax most frequently appealed in 2024, arising in 45% of appeals received. VAT, VRT and CGT tax disputes made up a further 34% of the appeals on hand.

In 2024, the Commission received 129 appeals which referenced either PAYE, PRSI or USC. The combined total of these accounted for 10% of all appeals received in 2024. 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 main tax types in each year 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*							
Tax Types	Total No. of Appeals Received	IT	VAT	VRT	CT	CGT	Covid-Related**
Prior to 2021***	8,326	3,642	863	760	398		
2021	1,476	755	93	132			165
2022	1,454	660	268	83		95	
2023	1,162	482	185	65		144	
2024	1,281	577	146	116		169	

\* 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.

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

\*\*\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.



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**
Prior to 2021***									
Appeals Received	8,326	4,665	546	601	950	199	767		598
Appeals Closed	(5,304)	(2,829)	(313)	(454)	(624)	(107)	(575)		(402)
<b>Closing Balance</b>	<b>3,022</b>	<b>1,836</b>	<b>233</b>	<b>147</b>	<b>326</b>	<b>92</b>	<b>192</b>		<b>196</b>
2021									
Appeals Received	1,476	755	59	109	93	8	132	165	155
Appeals Closed	(1,788)	(857)	(114)	(132)	(181)	(29)	(227)	(80)	(168)
<b>Closing Balance</b>	<b>2,710</b>	<b>1,734</b>	<b>178</b>	<b>124</b>	<b>238</b>	<b>71</b>	<b>97</b>	<b>85</b>	<b>183</b>
2022									
Appeals Received	1,454	660	80	95	268	9	83	79	180
Appeals Closed	(2,659)	(1,522)	(134)	(153)	(329)	(51)	(159)	(89)	(222)
<b>Closing Balance</b>	<b>1,505</b>	<b>872</b>	<b>124</b>	<b>66</b>	<b>177</b>	<b>29</b>	<b>21</b>	<b>75</b>	<b>141</b>
2023									
Appeals Received	1,162	485	44	146	185	22	65	49	166
Appeals Closed	(1,526)	(625)	(89)	(136)	(276)	(42)	(64)	(73)	(221)
<b>Closing Balance</b>	<b>1,141</b>	<b>732</b>	<b>79</b>	<b>76</b>	<b>86</b>	<b>9</b>	<b>22</b>	<b>51</b>	<b>86</b>
2024									
Appeals Received	1,281	577	51	169	146	13	116	19	190
Appeals Closed	(1,711)	(904)	(89)	(180)	(176)	(15)	(96)	(49)	(202)
<b>Closing Balance</b>	<b>711</b>	<b>405</b>	<b>41</b>	<b>65</b>	<b>56</b>	<b>7</b>	<b>42</b>	<b>21</b>	<b>74</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, VHT and DWT.

\*\*\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

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
Prior to 2021***									
Appeals Received	6,847.59	820.85	4,529.13	290.27	366.23	100.88	3.28		736.95
Appeals Closed	(2,302.80)	(468.16)	(826.65)	(175.95)	(131.09)	(72.04)	(1.50)		(627.41)
<b>Closing Balance</b>	<b>4,544.79</b>	<b>352.69</b>	<b>3,702.48</b>	<b>114.32</b>	<b>235.14</b>	<b>28.84</b>	<b>1.78</b>		<b>109.54</b>
2021									
Appeals Received	306.39	65.76	164.10	41.20	14.42	0.29	0.41	5.54	14.67
Appeals Closed	(3,145.76)	(135.46)	(2,910.95)	(46.11)	(17.90)	(9.00)	(1.39)	(1.10)	(23.85)
<b>Closing Balance</b>	<b>1,705.42</b>	<b>282.99</b>	<b>955.63</b>	<b>109.41</b>	<b>231.66</b>	<b>20.13</b>	<b>0.80</b>	<b>4.44</b>	<b>100.36</b>
2022									
Appeals Received	200.48	24.58	80.10	22.97	42.03	0.87	0.53	10.68	18.72
Appeals Closed	(603.95)	(135.79)	(310.88)	(29.71)	(82.39)	(11.36)	(1.09)	(7.46)	(25.27)
<b>Closing Balance</b>	<b>1,301.95</b>	<b>171.78</b>	<b>724.85</b>	<b>102.67</b>	<b>191.30</b>	<b>9.64</b>	<b>0.24</b>	<b>7.66</b>	<b>93.81</b>
2023									
Appeals Received	613.52	38.12	523.24	11.06	7.12	1.83	0.43	6.78	24.94
Appeals Closed	(1,384.50)	(49.67)	(1,003.33)	(91.12)	(168.02)	(7.21)	(0.49)	(4.39)	(60.27)
<b>Closing Balance</b>	<b>530.97</b>	<b>160.23</b>	<b>244.76</b>	<b>22.61</b>	<b>30.40</b>	<b>4.26</b>	<b>0.18</b>	<b>10.05</b>	<b>58.48</b>
2024									
Appeals Received	206.72	39.49	94.13	38.47	4.04	1.05	0.45	10.06	19.03
Appeals Closed	(355.26)	(85.49)	(192.93)	(18.33)	(6.70)	(4.24)	(0.33)	(9.66)	(37.58)
<b>Closing Balance</b>	<b>382.43</b>	<b>114.23</b>	<b>145.96</b>	<b>42.75</b>	<b>27.74</b>	<b>1.07</b>	<b>0.30</b>	<b>10.45</b>	<b>39.93</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, VHT and DWT.

\*\*\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

## 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	2024	2023	2022	2021	Prior to 2021*
2	66	77	107	122	458
3	17	30	118	171	115
4	5	5	7	21	35
5		1	1	3	8
>5				1	
<b>Total</b>	<b>88</b>	<b>113</b>	<b>233</b>	<b>318</b>	<b>616</b>

\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

In 2024, 7% of all appeals were in relation to multiple tax heads which is a 3% decrease in comparison to 2023. The following table outlines the main multiple tax types which were referenced in appeals in 2024.

Summary of Main Multiple Tax Types Referenced in Appeals Received in 2024				
Tax Types	Appeals Received with 2 Tax Types	Appeals Received with 3 Tax Types	Appeals Received with 4 Tax Types	Quantum €m*
IT (incl. PAYE/PRSI/USC)	41	14	4	4.2
IT / VAT	6	1		0.1
IT / CAT	2			0.4
CGT / IT	5			3.3
CT / IT / VAT	5	1	1	1.6
VAT , VRT , C&E	3	1		0.01
Other	4			0.2
<b>Total</b>	<b>66</b>	<b>17</b>	<b>5</b>	<b>9.8</b>

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

**Note:** Total quantum figure rounded to one decimal place.

## Overview of Appeals on Hand as at 31 December 2024

The following table provides an overview of all appeals on hand as at 31 December 2024:

Overview of Appeals on Hand as at 31 December 2024				
Year / Category	Total No. of Appeals Received €	Total Quantum of Appeals Received	No. of Appeals on Hand at End 2024	Quantum* of Appeals on Hand at End 2024 €
Legacy**	1,155	797m	82	31m
Pre-Establishment***	304	373m	9	47m
2016	901	332m	19	58m
2017	1,747	848m	26	24m
2018	1,689	2,532m	65	11m
2019	1,491	384m	21	9m
2020	1,039	1,582m	10	18m
2021	1,476	306m	17	9m
2022	1,454	200m	14	9m
2023	1,162	614m	59	48m
2024	1,281	207m	389	119m
<b>Total</b>	<b>13,699</b>	<b>8,175m</b>	<b>711</b>	<b>383m</b>

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

\*\* Legacy Appeals are appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

\*\*\* Pre-Establishment Appeals are appeals which were on hand in the Office of the Appeal Commissioner prior to the establishment of the Commission.

## 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	Prior to	Current			
		2021*	2021	2022	2023	2024
2016 - 2020						
Received between 2016 and 2020	8,326	8,326				
Closed between 2016 and 2020	(5,304)	(5,304)				
Balance (31/12/20)	3,022	3,022				
2021						
Received in 2021	1,476		1,476			
Closed in 2021	(1,788)	(1,170)	(618)			
Balance (31/12/21)	2,710	1,852	858			
2022						
Received in 2022	1,454			1,454		
Closed in 2022	(2,659)	(1,027)	(672)	(960)		
Balance (31/12/22)	1,505	825	186	494		
2023						
Received in 2023	1,162				1,162	
Closed in 2023	(1,526)	(298)	(131)	(387)	(710)	
Balance (31/12/23)	1,141	527	55	107	452	
2024						
Received in 2024	1,281					1,281
Closed in 2024	(1,711)	(295)	(38)	(93)	(393)	(892)
Balance (31/12/24)	711	232	17	14	59	389
Summary						
Appeals Received	13,699	8,326	1,476	1,454	1,162	1,281
Appeals Closed	(12,988)	(8,094)	(1,459)	(1,440)	(1,103)	(892)
Balance (31/12/24)	711	232	17	14	59	389

\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

- Approximately 29% of appeals received (open and closed) in 2024 are, or were, managed by an agent for the Appellant.
- Approximately 10% of the appeals have multiple tax years of assessment or periods of assessment in dispute.
- Nearly 140 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 relate to 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 183 appeals 'On Hold' amounting to €171m and 78 appeals with a status of 'Consolidated' or 'Merged' amounting to €23m. 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 450 with a quantum of approximately €189m.

The following table provides an outline of the current number of appeals on hand that require progression as at 31 December 2024:

	Total	Prior to 2021*	Current			
			2021	2022	2023	2024
<b>Balance (31/12/24)</b>	<b>711</b>	<b>232</b>	<b>17</b>	<b>14</b>	<b>59</b>	<b>389</b>
Appeals 'On Hold'	(183)	(159)	(2)	(2)	(11)	(9)
Appeals 'Consolidated / Merged'	(78)	(17)	(9)	(6)	(13)	(33)
<b>Amended Balance</b>	<b>450</b>	<b>56</b>	<b>6</b>	<b>6</b>	<b>35</b>	<b>347</b>

\* **Note:** For the purpose of this report, "Prior to 2021" appeals are appeals received between 2016 and 2020, Pre-Establishment appeals which were on hand in the Office of the Appeal Commissioners prior to the establishment of the Commission in 2016 and Legacy appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

The following table provides a summary of all appeals on hand as at 31 December 2024 if any appeal with a status of 'On Hold' or 'Consolidated' is excluded:

Overview of Appeals on Hand at End 2024 (excluding all appeals 'On Hold' or 'Consolidated')		
Year / Category	No. of Appeals	Quantum* €m
Legacy**	6	2
Pre-Establishment***	3	46
2016	15	26
2017	8	21
2018	5	5
2019	15	8
2020	4	2
2021	6	2
2022	6	2
2023	35	13
2024	347	62
<b>Total</b>	<b>450</b>	<b>189</b>

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

\*\* Legacy Appeals are appeals that were made directly to the Revenue Commissioners before the establishment of the Commission.

\*\*\* Pre-Establishment Appeals are appeals which were on hand in the Office of the Appeal Commissioner prior to the establishment of the Commission.



# **General Governance and Administration**



# General Governance and Administration

## 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.

## 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.

In 2024, the Commission drafted its Statement of Strategy 2024 – 2027 (see Appendix 3), outlining its vision for the organisation in the coming years. The new Statement of Strategy is also available on the Commission's website at [www.taxappeals.ie](http://www.taxappeals.ie).

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 2024, policies and procedures were reviewed, drafted and updated as appropriate.

## Staffing

As at 31 December 2024, the Commission was comprised of 33 staff: one Chairperson, 6 Appeal Commissioners and 26 administrative staff to support the Appeal Commissioners in their work.

In 2024, the Commission continued its Blended Working policy whereby 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 its approach to risk management and the roles and responsibilities of the Chairperson, Chief Operations Officer, Chief Risk Officer and Team Managers. The Commission implements the procedures outlined in its risk management policy and maintains a risk register in line with Department of Public Expenditure, NDP Delivery and Reform guidelines. This includes carrying out an appropriate assessment of the Commission's principal risks, which involves describing the risks and associated measures or strategies to control and mitigate these risks.

The risk register is monitored and reviewed by the Commission's Risk Review Board 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 it in its 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
- Éimear Fisher

## 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 2024, the internal auditors issued reports in respect of the following:

- Review of the Effectiveness of Internal Controls 2023
- Review of Cyber Security Controls benchmarked to NCSC Cyber Security Baseline Standards

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 2025, 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 2023, the Office of the

Comptroller and Auditor General ("C&AG") issued their opinion on the Appropriation Account, the SIFC, and other matters on 26 June 2024.

The C&AG agreed that the Appropriation Account prepared by the Commission properly presents the Receipts and Expenditure of Vote 10 – Tax Appeals Commission for the year ended 31 December 2023. 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 Account, 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 2023, 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 2024 will take place after 31 March 2025, the due date for submission of the Appropriation Account to the C&AG for audit.

## Public Sector Climate Action

The Commission is committed to meeting its obligations under the Climate Action Mandate. In accordance with the Public Sector Climate Action Mandate, the Commission has created and monitors its Green Roadmap, has established a Green Team, and is compliant with Circular 01/2020.

In 2024, the Commission submitted its Statement of Compliance 2023 to the Sustainable Energy Authority of Ireland, documenting an improvement in energy efficiency of 65% from the baseline figures, and a total CO2 emission of 12,373kgCO2.

The Commission has employed a number of measures to achieve these improvements. It occupies a modern, energy efficient premises, which was awarded a 'Gold' certificate as part of the Leadership in Energy and Environmental Design' certification which is the most widely used green building rating system in the world.

In August 2020 the Commission introduced remote video hearings, creating a general reduction to travel and energy consumption for its service users.

The Commission continues to operate this service. In 2023 the Commission also moved towards a paperless office ceasing the creation and updating of physical files, further reducing its electricity consumption, in addition to a significant reduction in its consumption of other products such as paper, ink and general stationery.

The Commission will continue with its commitment to the Climate Action Mandate in 2025.

## Official Languages Act

The Commission has fully complied with all our obligations in relation to the Official Languages Act to date. The Commission has appointed a member of staff from senior management to oversee our compliance with our obligations under the Official Languages Act. It also responds to all communications in the official language on receiving same and issues key publications in both Irish and English simultaneously.

## Section 21 Reports

The Commission submitted its Annual Report for 2023 to the Minister for Finance in March 2024, in compliance with section 21(1) of the 2015 Act.

During 2024, 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 2024, the Commission received five 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 2024, the Commission received and responded to 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 receive any protected disclosures in 2024.

## 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 Finance Public Procurement Guidelines which govern all procurement activity and ensure 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 2024. These included the procurement of Records Management Services.

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

The Commission introduced a number of significant changes and new methods of working through technology in 2024, outlined below are some key examples.

## MS Teams

In May 2024, the Commission completed a MS Teams and video conferencing upgrade project. The new system enhances and strengthens the resilience of the Commission's communications, collaboration and remote hearing capabilities.

## 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 2024, 59 hearings and 13

CMCs were scheduled remotely.

## Website

The Commission continues to enhance the customer experience. In 2024, the Commission updated its website and introduced further improvements including the addition of a "Submit an Appeal" button on the homepage to become a more user-friendly and easier method for submission.

## Funding and Expenditure

The Commission is funded through Vote 10 of the Estimates as approved by Dáil Éireann. The allocation ("Estimates") to the Commission in 2024, was €3.833 million.

The below table sets out an analysis of the Commission's administration expenditure in 2024.

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 31st March. This has been done in respect of 2024 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 2024 Annual Report on the Accounts of the Public Service.

	2024 Estimate Provision	2024 Outturn*	2023 Outturn
Administration Subheads**	€000	€000	€000
Salaries, Wages and Allowances (less AIA)	3,117	2,497	2,365
Travel and Subsistence	6	0	0
Training and Development	36	20	59
Operational Services, Supplies & Sundry Equipment	100	66	4
Digital Capital Investment & IT Expenses	350	298	452
Office Premises Expenses	44	24	24
Policy Reviews, Consultancy Services and Research	180	129	83
<b>Total Expenditure</b>	<b>3,833</b>	<b>3,034</b>	<b>2,987</b>

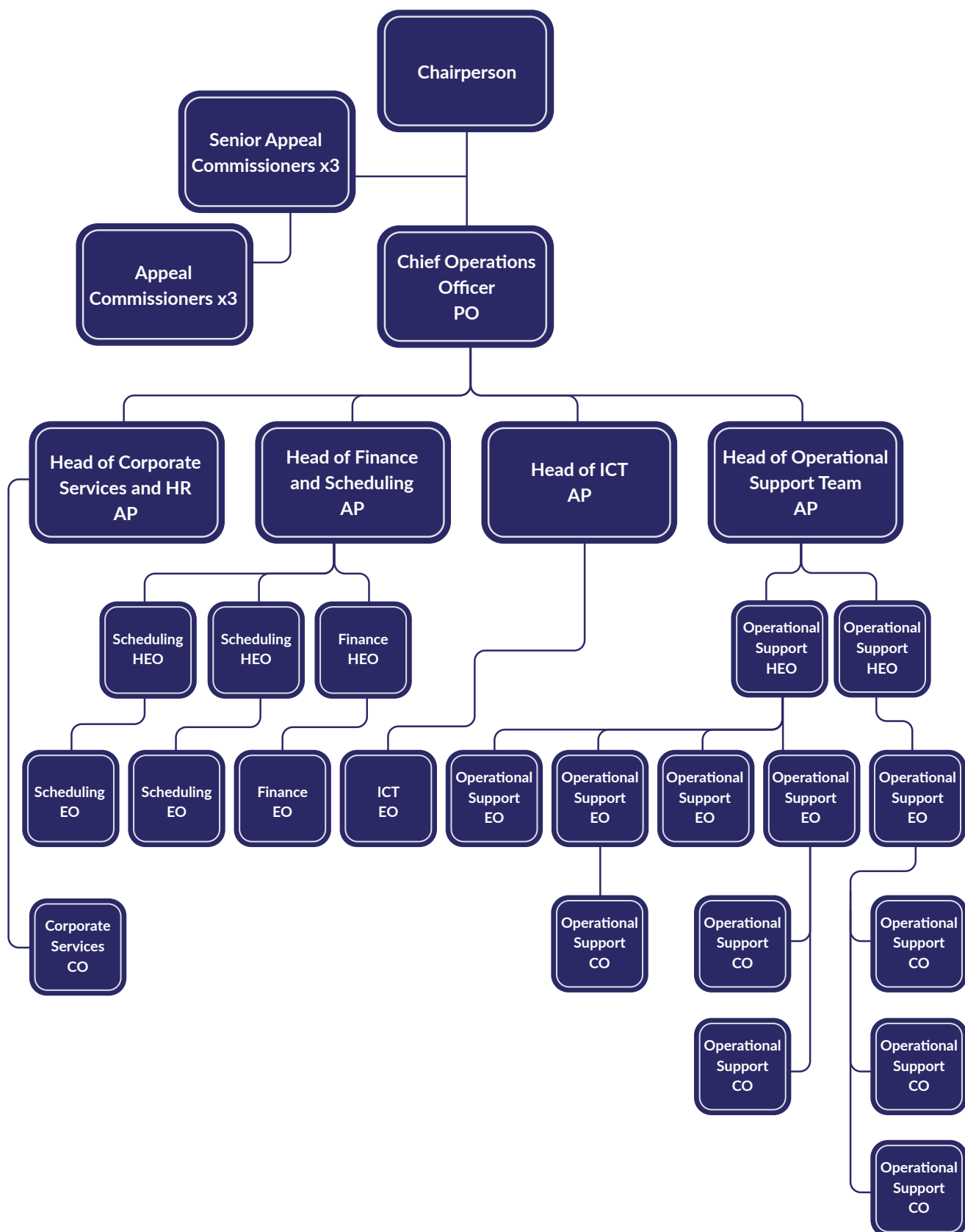
\* Note that the current year outturn figures are unaudited.

\*\*For the 2024 Estimates DPENDPR updated the administration subheads for all Votes. The Administration Subheads in the above table reflect the updated subheads.



# Appendix 1

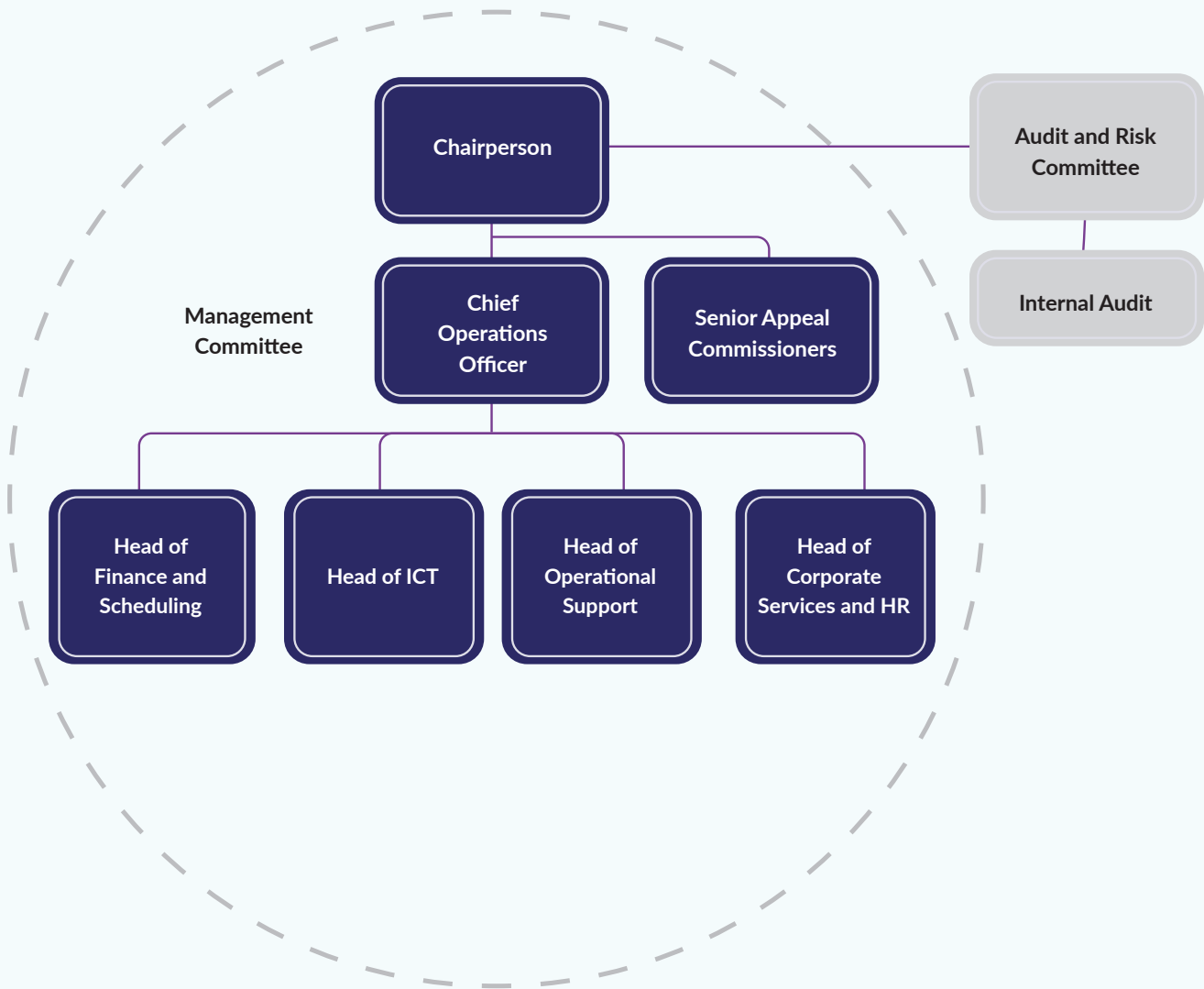
# Organisational Chart





# Appendix 2

# Management Committee and Governance







# Appendix 3

# Statement of Strategy 2024 - 2027

## Our Mission

To provide a modern, independent and efficient appeals process in relation to the hearing and adjudication of all tax appeals

## Our Values

Independence

Impartiality

Efficiency

Accessibility

Transparency

## Our Commitments

- Deliver an exemplary, professional and accessible service
- Enhance our data, risk and knowledge management

- Exercise strong leadership, governance and planning
- Execute effective and engaging communication

- Adhere to human rights, fulfil our public sector duties and implement the Climate Action Mandate
- Support and invest in our people

## Our Goals and Actions

### Delivering Effectively

- Maximise digital accessibility in order to submit appeals
- Leverage the information and communication technology capability of the case management system to progress appeals proficiently
- Schedule remote and physical hearings in a timely manner
- Issue legally robust determinations in accordance with defined timelines
- Strengthen the capabilities of audio-visual connectivity systems in relation to remote hearings
- Prepare for, implement and operate all newly introduced legislation
- Continue outreach and engagement with stakeholders

### Building Capacity

- Maintain professionally qualified tiers of Appeal Commissioners
- Operate transparent procedures and practice directions
- Produce a body of legally reliable determinations to clarify relevant areas of taxation case law and legislation
- Maintain a searchable catalogue of the published determinations
- Continue to implement Lean Six Sigma exercises
- Enable a high performing and skilled workforce with progressive and sustainable human resources policies that promote flexibility, wellbeing and inclusion
- Continue cross-training and mobility for staff to enhance career development

### Enhancing Governance

- Ensure governance documentation is up-to-date and regularly reviewed
- Safeguard data protection and cyber security through training, reporting and software enhancements
- Engage with the C&AG, the Audit and Risk Committee and the internal auditors, implementing applicable findings
- Maintain financial hygiene to ensure value for money, guaranteeing business-focused measurable outcomes
- Produce and monitor our Annual Business Plan
- Publish our Annual Report
- Ensure our tools and policies take appropriate account of statutory commitments on climate change

## Notes





AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION