



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Annual Report 2025



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Chairperson's Statement

The Tax Appeals Commission ("the Commission") is driven by its mission to provide a modern, independent and efficient appeals process, guided and underpinned by its core values of independence, impartiality, efficiency, accessibility and transparency. It is vital that the Commission is efficient and accessible to every appellant.

This commitment is demonstrated in how the Commission has continued to invest in its IT infrastructure, seeking to innovate in its drive for efficiency and accessibility. This has included improvements to remote hearing technologies, accessibility features on the Commission's website and the introduction of Windows 11 which enhances and strengthens the resilience of the Commission's infrastructure. The Commission will continue to innovate with the use of technology.

In 2025, the Commission conducted an audit on its internal case management system, introduced in 2023. This audit found that the case management system demonstrated value-for-money, delivering *"substantial operational and strategic benefits, fully aligning with the Commission's objectives for efficiency, governance and compliance."*

Operationally, 2025 was another successful year for the Commission. In total, the Commission closed 1,286 appeals, releasing €605 million back to the Exchequer or the economy. For the seventh year in a row, the Commission closed more appeals than it received, with the number of appeals on hand reducing from 714 to 620, the lowest number since the Commission was established. As the Commission receives circa 1,200 appeals each year, this figure demonstrates about six months' work in progress, which is a remarkable figure for any decision-making body. In 2025, the Commission scheduled 237 hearings and issued 216 determinations and 74 decisions. The increasing complexity of the appeals over multiple tax heads and referencing European law

continued to be a trend in 2025.

The Commission's operational success relies on many stakeholders. I extend my considerable appreciation to the previous Ministers for Finance, Mr. Jack Chambers T.D. and Mr. Paschal Donohoe. I wish Mr. Donohoe every success in his new international role, Managing Director and Chief Knowledge Officer of the World Bank. I also extend the same appreciation to the present Minister for Finance (and Tánaiste) Mr. Simon Harris T.D. for his continued support of the Commission.

Appreciation is also extended to the Secretary General, Mr. John Hogan and the staff at the Department of Finance for their support whilst always respecting our independence. I am also indebted 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 its members, Ms. Mary Griffin, Ms. Wendy Kennedy and Ms. Éimear Fisher. I would like to extend my thanks to outgoing members Ms. Mary Griffin and Ms. Wendy Kennedy for their exemplary service and welcome incoming members Mr. Michael Dodd and Ms. Caoimhe Rose.

The Commission has continued to engage positively with our stakeholders and service users. These include the previous President of the Irish Taxation Institute, Ms. Aoife Lavan and the new President Mr. Shane Wallace as well as 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, 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 very small establishment of 33 staff, composed of Appeal Commissioners and administrative staff who undertake the work reflected in the enclosed statistics. I extend my sincere thanks to both the Appeal Commissioners and staff for their professionalism, commitment and service to the public, without which the achievements of 2025 would not have been possible.

2025 was another successful year for the Commission. In total, the Commission closed 1,286 appeals, releasing €605 million back to the Exchequer or the economy. For the seventh year in a row, the Commission closed more appeals than it received.

2025 Highlights

1,286
appeals
closed valued at
€605 million



13% drop in
appeals on hand
from 2024
From 714 down
to 620 valued at
€544 million



237 hearings
scheduled
(**96** remotely)
valued at
€495 million



216
determinations
issued valued at
€32 million



1,192
appeals received
valued at
€765 million



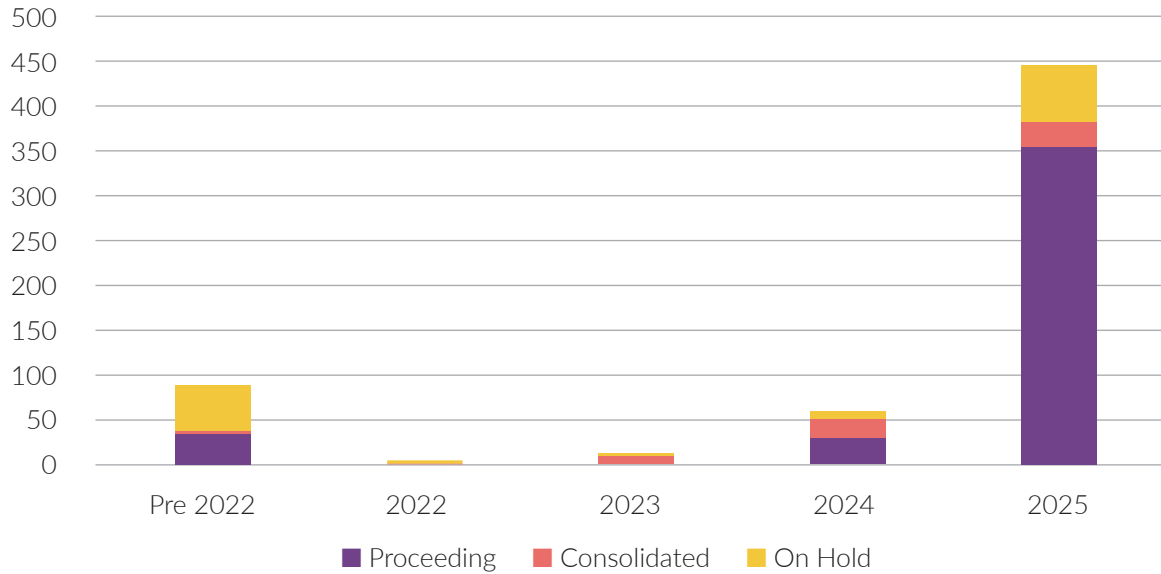
62% increase in
hearings scheduled remotely
from 2024 **from 59 to 96**



20% increase in
determinations issued
from 2024 **from 180 to 216**

2025 Headline Statistics

Breakdown of 620 Appeals on Hand at Year End



Appeals on Hand as of 31/12/25, less those "On Hold" or "Consolidated" **429**



15,080

Emails Issued



**Public
Contacts**



12,148

Emails Received

844

Requests for
Additional Information



1,492

Statements of Case
Requested



785

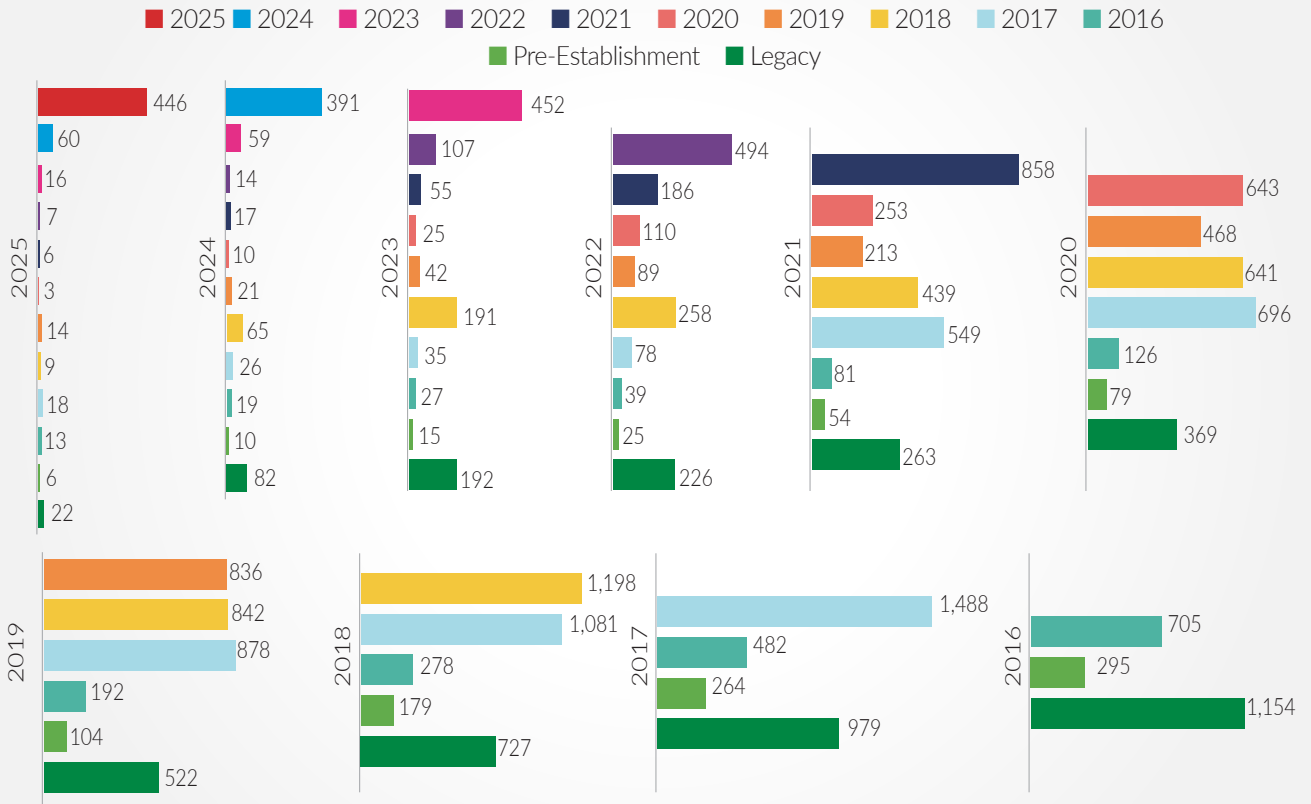
Updates Requested



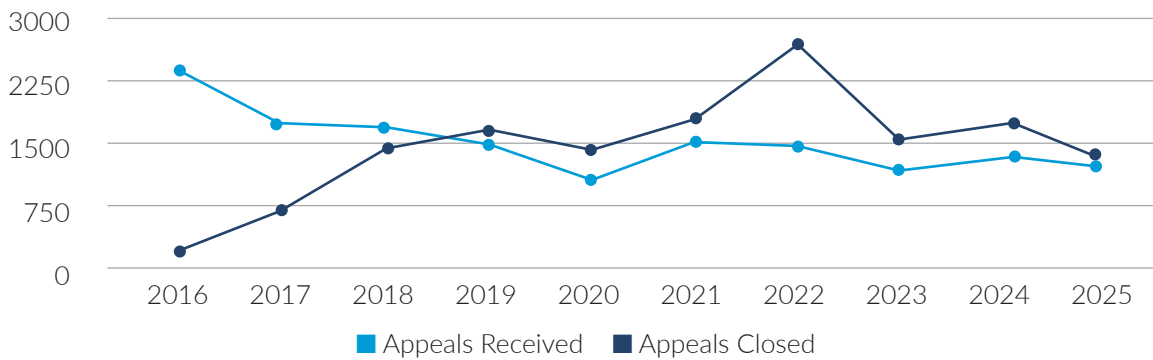
Appeal Trends in the Commission since Establishment

Appeals on Hand as of Year End

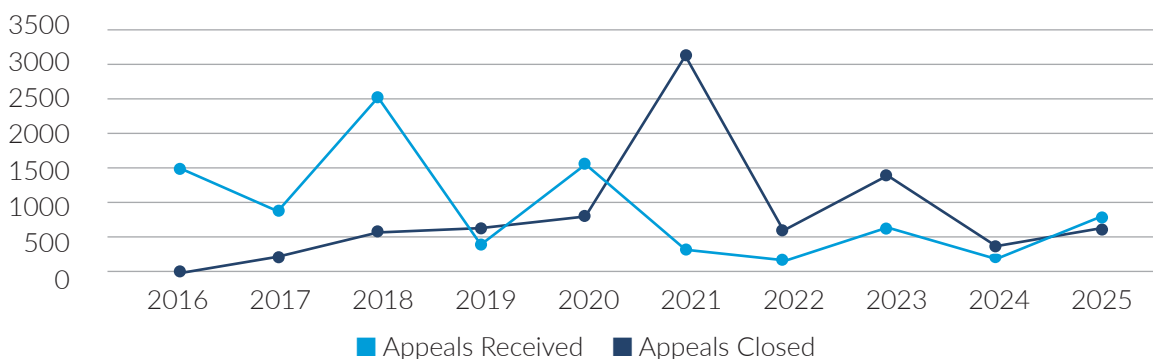
2016-2025 by Year/Category



Number of Appeals Received v. Closed since 2016

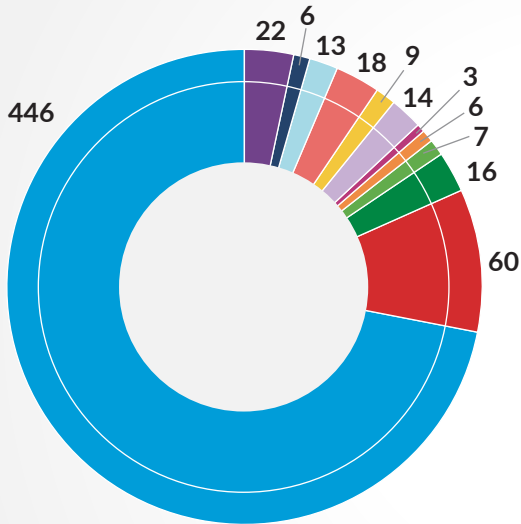


Quantum of Appeals Received v. Closed since 2016 (€m)

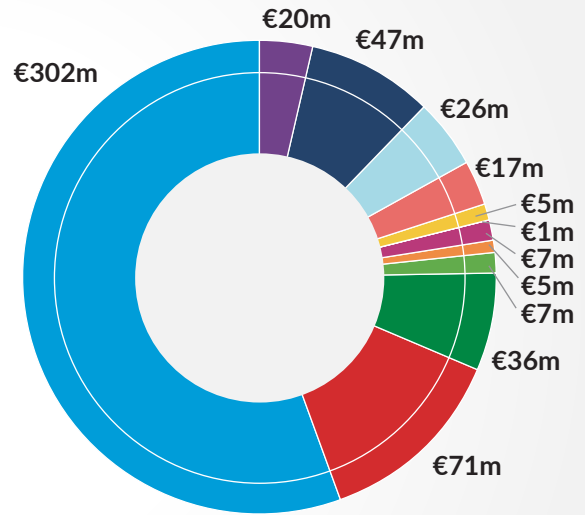


Current Position of the Commission

Open Appeals Breakdown
Total 620



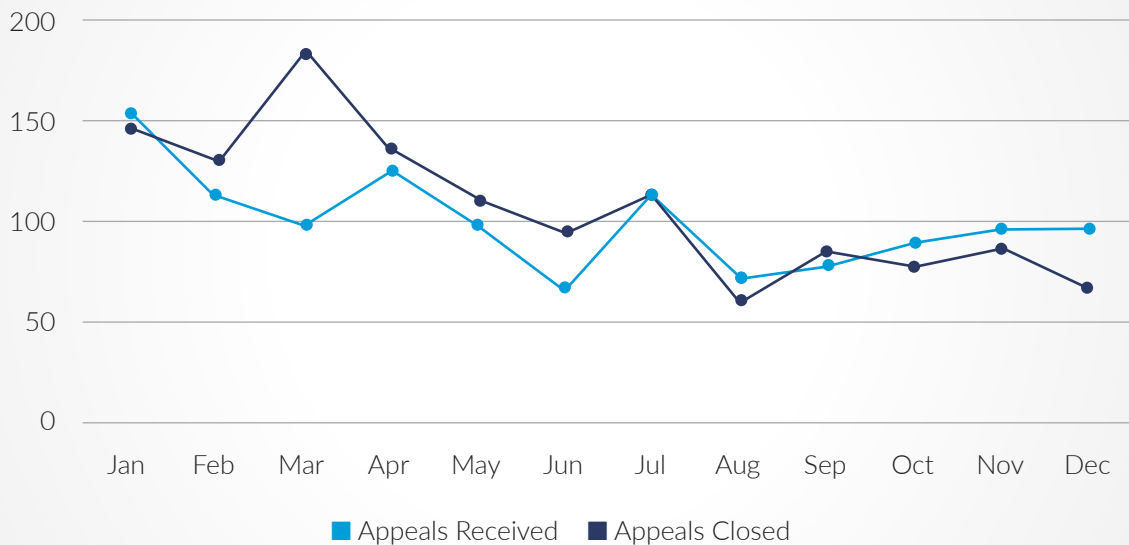
Open Appeals Quantum Breakdown
Total €544m



- Legacy
- 2016
- 2018
- 2020
- 2022
- 2024
- Pre-Est't
- 2017
- 2019
- 2021
- 2023
- 2025

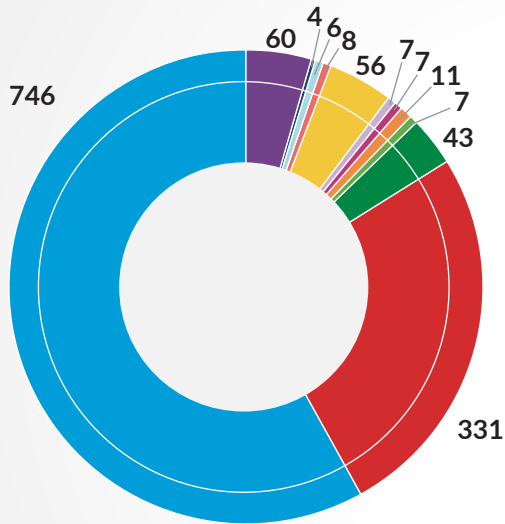
Developments in 2025

Appeals Received v. Closed by Month in 2025

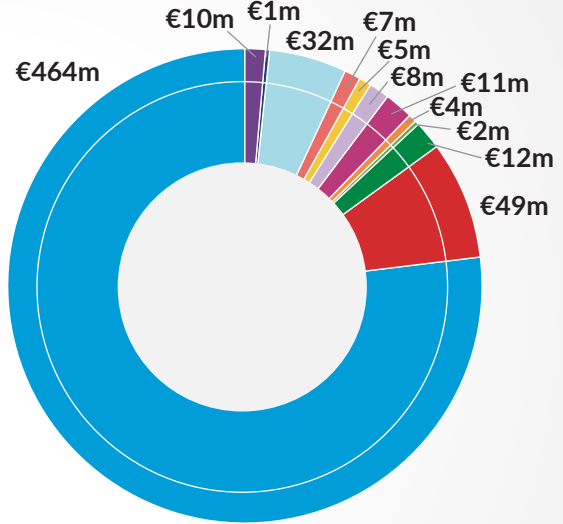


Appeals Closed in 2025

Appeals Closed Breakdown
Total 1,286

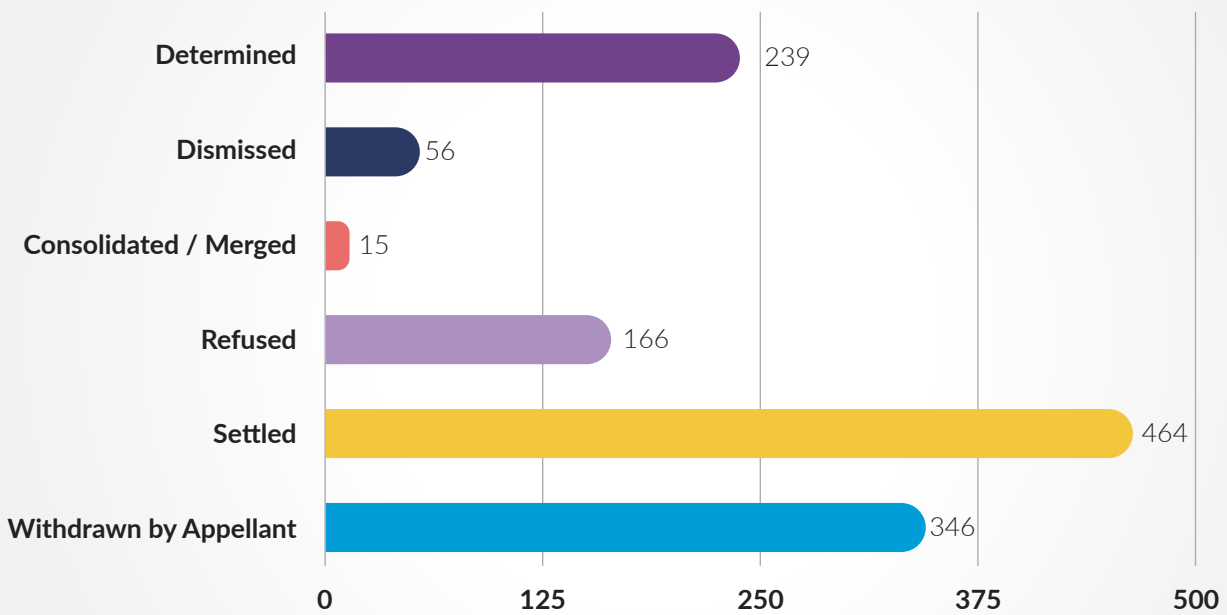


Appeals Closed Quantum Breakdown
Total €605m



- Legacy
- 2016
- 2018
- 2020
- 2022
- 2024
- Pre-Est't
- 2017
- 2019
- 2021
- 2023
- 2025

Reason for Appeal Closures in 2025



Snapshot of Appeals in 2025

The following outlines the number of appeals on hand at year-end and the correspondence issued in 2025:

Category	No. of Appeals on Hand at End 2024	No. of Appeals Closed in 2025	No. of Appeals on Hand at End 2025
Legacy*	82	60	22
Pre-Establishment**	10	4	6
2016	19	6	13
2017	26	8	18
2018	65	56	9
2019	21	7	14
2020	10	7	3
2021	17	11	6
2022	14	7	7
2023	59	43	16
2024	391	331	60
2025		746	446
Total	714	1,286	620

* 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 1,286 appeals valued at €605m in 2025, the Commission also:

Issued 784 requests for a statement of case to appellants in relation to 581 individual appeals and 708 requests to the Revenue Commissioners/Criminal Assets Bureau (“CAB”), relating to 583 individual appeals.

Issued 407 requests seeking an outline of arguments to appellants in relation to 244 individual appeals and 29 requests to the Revenue Commissioners/CAB, relating to 23 individual appeals.

Sought additional information on 777 occasions from appellants, in relation to 395 individual appeals and on 67 occasions from the Revenue Commissioners/CAB, relating to 61 individual appeals.

Granted 211 requests for an extension of time to comply with a direction issued by the Commission to appellants in relation to 151 individual appeals and 23 requests to the Revenue Commissioners/CAB, relating to 22 individual appeals.

Granted a request for a stay in proceedings on 172 occasions to appellants in relation to 119 individual appeals and on 2 occasions to the Revenue Commissioners/CAB.

Sought updates on 762 occasions from appellants, in relation to 535 individual appeals and on 23 occasions from the Revenue Commissioners/CAB, relating to 21 individual appeals.

Held 9 Case Management Conferences (“CMCs”) valued at €3m (of which 5 were remote).

Listed 237 hearings in relation to 336 appeals (of which 96 were remote) valued at €495m.

Issued 216 determinations in relation to 239 appeals valued at €32m.

Issued 74 written decisions.

Reduced the overall number of appeals on hand by 13% to 620.

Correspondence Issued by the Commission in Progressing Appeals in 2025

	Appellant	Respondent	Total
No. of Extensions Granted	211	23	234
No. of Requests for Additional Information	777	67	844
No. of Hold/Stay Requests Granted	172	2	174
No. of Statements of Case Requested	784	708	1,492
No. of Outlines of Arguments Requested	407	29	436
No. of Updates Requested	762	23	785



Key Outputs

Key Outputs

The objective of 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	2022	2023	2024	2025	Output Target 2026
Processing Tax Appeals					
No. of Determinations Issued	190	175	180	216	120
No. of Appeals on Hand at Year-End	1,504	1,141	714	620	550
No. of Hearings Scheduled*	553	411	280	237	180
Quantum of Appeals on Hand	€1.3bn	€531m	€383m	€544m**	€500m
Organisational Capacity					
No. of Staff Members at the Commission	33	32	33	33	36
Equality Budgeting					
Number of Remote Hearings Offered	553	411	280	237	180

* The number of hearings scheduled in 2025 was lower than the previous year because:

- Appeals have now become more complicated, with multiple tax heads being disputed in individual cases.
- With a drop in appeals on hand, there are less appeals that require a hearing.

** In the first two weeks of January 2025, the Commission received 15 appeals with a combined value of €417m.

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 2026, this report presents as accurate a picture as possible in relation to statistics in respect of the calendar year 2025.

Context and Impact Indicators

Indicator	2022	2023	2024	2025
Establishing finality and certainty for Appellants and Respondents in respect of tax disputes – (Metric: Number of appeals closed)	2,659	1,526	1,708	1,286
Establishing certainty for the Exchequer and PAC in respect of the quantum of tax due – (Metric: Quantum of taxes regarding Appeals Closed)	€604m	€1,385m	€355m	€605m
Providing clarity on the interpretation of Irish Tax Law and assisting in its refinement and effectiveness – (Metric: Quantum of Determinations Issued)	€292m	€409m	€34m	€32m
Additional number of tax appeals closed compared to those received in the same year	1,205	364	427	94



Overview of Appeals

Overview of Appeals

Appeals Received in 2025

The Commission received 1,192 appeals in 2025. All appeals received have been reviewed and are being processed. An outline of appeals received and the quantum of tax under appeal in 2025 is broken down as follows:

2025 Month	No. of Appeals Received	Quantum* €m
Jan	151	461
Feb	113	21
Mar	98	2
Apr	126	2
May	98	3
Jun	67	35
Jul	114	50
Aug	70	6
Sep	75	35
Oct	88	24
Nov	96	77
Dec	96	49
Total	1,192	765

Tax Type of Appeals Received**	No. of Appeals Received	% of Total	Quantum* €m
IT	481	40	38
VAT	145	12	69
VRT	176	15	1
CT	56	5	492
Other***	174	15	9
CGT	143	12	145
CAT	17	1	11
Total	1,192	100	765

* 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, CRSS, EWSS, TWSS and Stamp Duty.

Appeals Closed in 2025

The Commission closed 1,286 appeals in 2025. Closures were made by way of determination, settlement, withdrawal, refusal, merging or dismissal of the appeal. This is the seventh year that the Commission closed more appeals than it received, resulting in a fall of 94 (or 13%) in the number of appeals on hand at year end. An outline of appeals closed in 2025 is as follows:

2025 Month	No. of Appeals Closed	Quantum* €m
Jan	145	29
Feb	130	6
Mar	183	32
Apr	136	26
May	110	7
Jun	93	7
Jul	114	11
Aug	59	3
Sep	85	6
Oct	78	378
Nov	86	4
Dec	67	96
Total	1,286	605

Tax Type of Appeals Closed**	No. of Appeals Closed	% of Total	Quantum* €m
IT	629	49	56
VAT	128	10	65
VRT	96	8	1
CT	68	5	423
Other***	190	15	6
CGT	156	12	49
CAT	19	1	5
Total	1,286	100	605

Reason for Appeal Closures	No. of Appeals Closed	Quantum* €m
Determinations Issued (216 actual)	239	32
Dismissed	56	1
Consolidated / Merged	15	0.12
Refused	166	4
Settled	464	423
Withdrawn by Appellant	346	145
Total	1,286	605

Category / Year Received	No. of Appeals Closed	Quantum* €m
Legacy****	60	10
Pre-Est't****	4	1
2016	6	32
2017	8	7
2018	56	5
2019	7	8
2020	7	11
2021	11	4
2022	7	2
2023	43	12
2024	331	49
2025	746	464
Total	1,286	605

* 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, CRSS, EWSS, TWSS and Stamp Duty.

**** 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. 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 nearest whole number.

Appeals Listed for Hearing in 2025

During 2025, 237 hearings affecting 336 appeals with a total quantum of €495m were scheduled over 332 days. The duration of the hearings ranged from half a day to three weeks.

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

Outcome*	2025	Quantum €m**	2024	Quantum €m**
Scheduled but Deferred or Withdrawn Prior to Hearing				
Settled / Withdrawn prior to hearing	73	416	99	133
Adjourned / Deferred prior to hearing	71	33	95	211
<i>Subtotal</i>	144	449	194	344
Proceeded				
S949AA – Withdrawn for non-attendance	1	0.01	7	0.03
Settled after hearing	7	16	5	7
Hearing commenced and adjourned	13	13	14	3
Hearing concluded for determination	72	17	60	36
<i>Subtotal</i>	93	46	86	46
Total	237	495	280	390

* 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 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 237 hearings that were scheduled in 2025, 30% (or 71) were adjourned before a hearing could take place. This was a reduction of 4% in comparison to 2024.

96 hearings were scheduled remotely in 2025 compared to 59 in 2024 which is an increase of 62%.

The following provides information in relation to the quantum of tax at issue, in respect of appeals scheduled for hearing in 2025:

Outcome*	Category / Year Opened						Quantum €m***
	Prior to 2022**	2022	2023	2024	2025	Total	
Scheduled but Deferred or Withdrawn Prior to Hearing							
Settled / Withdrawn prior to hearing	6		8	41	18	73	416
Adjourned prior to hearing	13	4	8	38	8	71	
• Requested By Appellant	9	1	4	21	5	40	27
• Requested By Revenue	2	1	3	8	3	17	5
• By the Commission	2	2	1	9		14	1
<i>Subtotal</i>	19	4	16	79	26	144	449
Proceeded							
Settled after hearing	2		1	3	1	7	16
S949AA – Withdrawn for non-attendance	1					1	0.01
Hearing commenced and adjourned	2		2	7	2	13	13
Hearing concluded and awaiting determination	5	1	5	36	25	72	17
<i>Subtotal</i>	10	1	8	46	28	93	46
Total	29	5	24	125	54	237	495

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 2022**	2022	2023	2024	2025	
Prior to 2022 **	9,802	1,026	524	237	62	29	1,878
2022	1,454		29	120	40	5	194
2023	1,162			54	115	24	193
2024	1,281				63	125	188
2025	1,192					54	54
	14,891	1,026	553	411	280	237	2,507

* 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.

** For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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 216 determinations in 2025 affecting 239 appeals with a value of €32 million which is a 20% increase in the number issued compared to the previous year. In addition, the Commission issued 74 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 2025 and 2024.

Summary of Determinations Issued in 2025 by Tax Type*				
	2025		2024	
	No. of Appeals Determined	Quantum** €m	No. of Appeals Determined	Quantum** €m
IT	159	17	114	5
VAT	13	3	10	0.4
VRT	11	0.17	3	0.02
CT	6	7	5	3
Other***	22	4	31	19
CGT	3	0.42	15	4
CAT	2	0.46	2	3
Total	216	32	180	34

* 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 C&E, DIRT, DWT, LPT, PSWT, RCT, CRSS, EWSS, TWSS and Stamp Duty.

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

Chapter 5, Part 40A 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.

In accordance with these provisions 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 whether it was in favour of or against the taxpayer concerned. In addition to this, a searchable database of all published determinations from 2016 is 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 2022**	118	626	23%	396	628	77%	514
2022	35	127	18%	155	165	82%	190
2023	33	333	19%	142	76	81%	175
2024	26	22	14%	154	12	86%	180
2025	18	13	8%	198	19	92%	216
Total	230	1,121	18%	1,045	900	82%	1,275

* 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.

** For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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 2025 the Appeal Commissioners signed 17 cases stated pursuant to section 949AQ TCA 1997 to enable determinations to be appealed to the High Court. Of the 17 cases stated issued, 14 were requested by appellants and 3 by the Revenue Commissioners. In addition, 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 the 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 2025

During 2025, 9 CMCs amounting to €3m were scheduled by the Commission. The duration of the CMCs ranged from less than an hour to one day; most concluded within a couple of 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 predominantly 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 2025:

Outcome	No. of CMCs held		Total No. of Appeals Affected	
	2025	2024	2025	2024
Scheduled but Deferred before CMC				
Settled / Withdrawn prior to CMC		1		1
Adjourned prior to CMC	2	9	2	28
<i>Subtotal</i>	2	10	2	29
Proceeded				
Settled / Withdrawn after CMC		1		1
CMC to be re-scheduled	1		1	
Hearing to be scheduled	2	3	2	23
Proceeding	3	2	32	3
Awaiting Determination	1		1	
<i>Subtotal</i>	7	6	36	27
Total	9	16	38	56

5 CMCs were scheduled remotely in 2025, compared to 13 in 2024.

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

Year Appeal Received	Total No. of Appeals Received	Year in Which CMC was Scheduled					Total
		Prior to 2022*	2022	2023	2024	2025	
Prior to 2022*	9,802	691	87	23	6	3	810
2022	1,454		4	5	2		11
2023	1,162				4		4
2024	1,281				4	4	8
2025	1,192					2	2
Total	14,891	691	91	28	16	9	835

* For the purpose of this report, “Prior to 2022” appeals are appeals received between 2016 and 2021, 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 2025:

Main Tax Type or Issue of Appeals Opened / Closed in 2025				
Tax Type *	No. of Appeals Received	Quantum** €m	No. of Appeals Closed	Quantum** €m
IT	481	38	629	56
VAT	145	69	128	65
VRT	176	1	96	1
CT	56	492	68	423
Other***	174	9	190	6
CGT	143	145	156	49
CAT	17	11	19	5
Total	1,192	765	1,286	605

* 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 C&E, DIRT, DWT, LPT, PSWT, RCT, CRSS, EWSS, TWSS and Stamp Duty.

As in 2024, income tax remained the tax most frequently appealed in 2025, arising in 40% of appeals received. VAT, VRT and CGT tax disputes made up a further 39% of the appeals on hand.

In 2025, the Commission received 119 appeals which referenced either PAYE, PRSI or USC. The combined total of these accounted for 10% of all appeals received in 2025. Although some of these appeals related 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.

Top Four Tax Types Referenced in Appeals Each Year from 2016*							
No. of Appeals Received (By Year)	Total No. of Appeals Received	IT	VAT	VRT	CT	CGT	Covid-Related**
Prior to 2022***	9,802	4,397	956	892	398		165
2022	1,454	660	268	83		95	
2023	1,162	482	185	65		144	
2024	1,281	577	146	116		169	
2025	1,192	481	145	176		143	

* 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.

*** For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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	Other**
Prior to 2022***								
Appeals Received	9,802	5,420	605	710	1,043	207	899	918
Appeals Closed	(7,092)	(3,686)	(427)	(586)	(805)	(136)	(802)	(650)
Closing Balance	2,710	1,734	178	124	238	71	97	268
2022								
Appeals Received	1,454	660	80	95	268	9	83	259
Appeals Closed	(2,659)	(1,522)	(134)	(153)	(329)	(51)	(159)	(311)
Closing Balance	1,505	872	124	66	177	29	21	216
2023								
Appeals Received	1,162	485	44	146	185	22	65	215
Appeals Closed	(1,526)	(625)	(89)	(136)	(276)	(42)	(64)	(294)
Closing Balance	1,141	732	79	76	86	9	22	137
2024								
Appeals Received	1,281	582	53	173	148	13	115	197
Appeals Closed	(1,708)	(904)	(87)	(180)	(176)	(15)	(96)	(250)
Closing Balance	714	410	45	69	58	7	41	84
2025								
Appeals Received	1,192	481	56	143	145	17	176	174
Appeals Closed	(1,286)	(629)	(68)	(156)	(128)	(19)	(96)	(190)
Closing Balance	620	262	33	56	75	5	121	68

* 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, CRSS, EWSS, TWSS and Stamp Duty.

*** For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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	Other**
	€m	€m	€m	€m	€m	€m	€m	€m
Prior to 2022***								
Appeals Received	7,154.54	886.91	4,693.24	331.47	380.93	101.16	3.68	757.16
Appeals Closed	(5,448.55)	(603.62)	(3,737.60)	(222.04)	(148.99)	(81.04)	(2.90)	(652.36)
Closing Balance	1,705.98	283.29	955.63	109.42	231.93	20.12	0.79	104.81
2022								
Appeals Received	200.54	24.58	80.19	25.53	42.04	0.89	0.54	26.78
Appeals Closed	(603.95)	(135.79)	(310.88)	(29.71)	(82.39)	(11.36)	(1.09)	(32.73)
Closing Balance	1,302.57	172.07	724.95	105.25	191.57	9.64	0.24	98.85
2023								
Appeals Received	613.51	38.35	529.39	11.06	7.12	1.83	0.43	25.34
Appeals Closed	(1,384.49)	(49.67)	(1,003.33)	(91.12)	(168.02)	(7.21)	(0.49)	(64.66)
Closing Balance	531.59	160.75	251.01	25.19	30.67	4.26	0.18	59.53
2024								
Appeals Received	206.85	39.48	94.21	38.54	4.31	1.05	0.45	28.82
Appeals Closed	(355.20)	(85.49)	(192.86)	(18.33)	(6.70)	(4.24)	(0.33)	(47.24)
Closing Balance	383.24	114.73	152.36	45.39	28.29	1.07	0.30	41.10
2025								
Appeals Received	765.44	37.96	491.94	144.71	68.82	11.57	0.72	9.72
Appeals Closed	(604.72)	(55.71)	(423.10)	(48.66)	(64.62)	(5.01)	(0.76)	(6.86)
Closing Balance	543.95	96.98	221.19	141.44	32.48	7.63	0.26	43.97

* 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 stated in millions, rounding differences may occur. Quantum figures rounded to two decimal places.

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

*** For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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	2025	2024	2023	2022	Prior to 2022*
2	129	66	77	107	580
3	14	17	30	118	286
4	4	5	5	7	56
5			1	1	11
>5					1
Total	147	88	113	233	934

* For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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 2025, 12% of all appeals were in relation to multiple tax heads which is a 5% increase in comparison to 2024. The following table outlines the main multiple tax types which were referenced in appeals in 2025.

Summary of Main Multiple Tax Types Referenced in Appeals Received in 2025				
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)	56	10	3	4.78
IT / VAT	8		1	3.14
IT / CAT	3			0.21
CGT / IT	24	1		45.06
CT / IT / VAT	16	1		35.63
VAT , VRT , C&E	4			0.01
Other	18	2		10.88
Total	129	14	4	99.71

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

Note: Total quantum figure rounded to two decimal places.

Overview of Appeals on Hand as at 31 December 2025

The following table provides an overview of all appeals on hand as at 31 December 2025:

Overview of Appeals on Hand as at 31 December 2025				
Year / Category	Total No. of Appeals Received	Total Quantum of Appeals Received €m	No. of Appeals on Hand at End 2025	Quantum of Appeals on Hand at End 2025* €m
Legacy**	1,155	797	22	20
Pre-Establishment***	304	373	6	47
2016	901	332	13	26
2017	1,747	848	18	17
2018	1,689	2,532	9	5
2019	1,491	384	14	1
2020	1,039	1,582	3	7
2021	1,476	306	6	5
2022	1,454	201	7	7
2023	1,162	614	16	36
2024	1,281	207	60	71
2025	1,192	765	446	302
Total	14,891	8,941	620	544

* 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 2022*	Current			
			2022	2023	2024	2025
Prior to 2022*						
Received Prior to 2022*	9,802	9,802				
Closed Prior to 2022*	(7,092)	(7,092)				
Closing Balance (31/12/21)	2,710	2,710				
2022						
Received in 2022	1,454		1,454			
Closed in 2022	(2,659)	(1,699)	(960)			
Closing Balance (31/12/22)	1,505	1,011	494			
2023						
Received in 2023	1,162			1,162		
Closed in 2023	(1,526)	(429)	(387)	(710)		
Closing Balance (31/12/23)	1,141	582	107	452		
2024						
Received in 2024	1,281				1,281	
Closed in 2024	(1,708)	(332)	(93)	(393)	(890)	
Closing Balance (31/12/24)	714	250	14	59	391	
2025						
Received in 2025	1,192					1,192
Closed in 2025	(1,286)	(159)	(7)	(43)	(331)	(746)
Closing Balance (31/12/25)	620	91	7	16	60	446
Summary						
Appeals Received	14,891	9,802	1,454	1,162	1,281	1,192
Appeals Closed	(14,271)	(9,711)	(1,447)	(1,146)	(1,221)	(746)
Closing Balance (31/12/25)	620	91	7	16	60	446

* For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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 31% of appeals received in 2025 are, or were, managed by an agent for the appellant.
- Approximately 14% of the appeals have multiple tax years of assessment or periods of assessment in dispute.
- Nearly 101 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 the 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 129 appeals 'On Hold' amounting to €216m and 62 appeals with a status of 'Consolidated' or 'Merged' amounting to €29m. 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 429 with a quantum of approximately €299m.

The following table provides an outline of the current number of appeals on hand that require progression as at 31 December 2025:

	Total	Prior to 2022*	Current			
			2022	2023	2024	2025
Balance (31/12/25)	620	91	7	16	60	446
Appeals 'On Hold'	(129)	(51)	(4)	(4)	(8)	(62)
Appeals 'Consolidated / Merged'	(62)	(3)	(1)	(8)	(20)	(30)
Amended Balance	429	37	2	4	32	354

* For the purpose of this report, "Prior to 2022" appeals are appeals received between 2016 and 2021, 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 2025 if any appeal with a status of 'On Hold' or 'Consolidated' is excluded:

Overview of Appeals on Hand at End 2025 (excluding all appeals 'On Hold' or 'Consolidated')		
Year / Category	No. of Appeals	Quantum* €m
Legacy**	6	5
Pre-Establishment***	3	15
2016	6	4
2017	6	14
2018	3	3
2019	9	0.5
2020	-	-
2021	4	1
2022	2	0.07
2023	4	0.17
2024	32	25
2025	354	231
Total	429	299

* 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.

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



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. 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 2025, policies and procedures were reviewed, drafted and updated as appropriate.

Staffing

As at 31 December 2025, the Commission was comprised of 33 staff: one Chairperson, 8 Appeal Commissioners and 24 administrative staff to support the Appeal Commissioners in their work.

In 2025, 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, Infrastructure, Public Service Reform and Digitalisation 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

The Commission thanks the outgoing members Mary Griffin and Wendy Kennedy for all their advice and support throughout their tenure. In 2026, the Commission is delighted to welcome Michael Dodd and Caoimhe Rose to the Audit and Risk Committee.

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 2025, the internal auditors issued reports in respect of the following:

- Review of the Effectiveness of Internal Controls 2024
- Review of Appeals Support Team Procedures following the Introduction of the New Case Management System

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.

The "Review of Appeals Support Team Procedures following the Introduction of the New Case Management System" found that the Commission's "new Case Management System (CMS) is fit for purpose and represents a reasonable value-for-money investment. The system delivers substantial operational and strategic benefits, fully aligning with the Commission's objectives for efficiency, governance and compliance."

In 2026, the Internal Auditors will conduct a review of the Internal Controls 2025.

Comptroller and Auditor General

On completion of their audit in respect of the year ended 31 December 2024, the Office of the Comptroller and Auditor General ("C&AG") issued their opinion on the Appropriation Account, the SIFC, and other matters on 12 June 2025.

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 2024. 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 2024, 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 2025 will take place after 31 March 2026, 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 2025, the Commission submitted its Statement of Compliance 2024 to the Sustainable Energy Authority of Ireland, documenting an improvement in energy efficiency of 69.2% from the baseline figures, and a total CO₂ emission of 11,031 kgCO₂.

The Commission has employed a number of measures to achieve these improvements. It occupies a modern, energy efficient premises, and 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 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, printer toner and general stationery.

The Commission will continue with its commitment to the Climate Action Mandate in 2026.

Official Languages Act

The Commission has fully complied with all its obligations in relation to the Official Languages Act to date. The Commission has appointed a member of staff from senior management to oversee its compliance with its 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 2024 to the Minister for Finance in March 2025, in compliance with section 21(1) of the 2015 Act.

During 2025, 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 publicly 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 2025, 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 2025, 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 2025.

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 its obligations under section 42 of the Irish Human Rights and Equality Commission Act 2014.

In 2025 the Commission continued to maximise its digital accessibility, scheduling remote hearings and strengthening the capabilities of its audio-visual connectivity systems, while also maintaining alternative means of communication. The Commission also enhanced the accessibility of its website in accordance with the European Accessibility Act.

Procurement

The Commission acknowledges its obligations to comply with national and EU policies while delivering 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.

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 continued to enhance its IT infrastructure introducing new methods of working through technology in 2025, outlined below are some key examples.

Windows 11

In October 2025, the Commission in collaboration with the Office of the Government Chief Information Officer (OGCIO) completed a Windows 11 OS migration project for all staff devices. The new system enhances and strengthens the resilience of the Commission’s IT infrastructure.

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 2025, 96 hearings and 5 CMCs were scheduled remotely.

Funding and Expenditure

The Commission is funded through Vote 10 of the Estimates as approved by Dáil Éireann. The allocation to the Commission in 2025, was €3.929 million.

The below table sets out an analysis of the Commission’s administrative expenditure in 2025.

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 2025 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 2025 Annual Report on the Accounts of the Public Service.

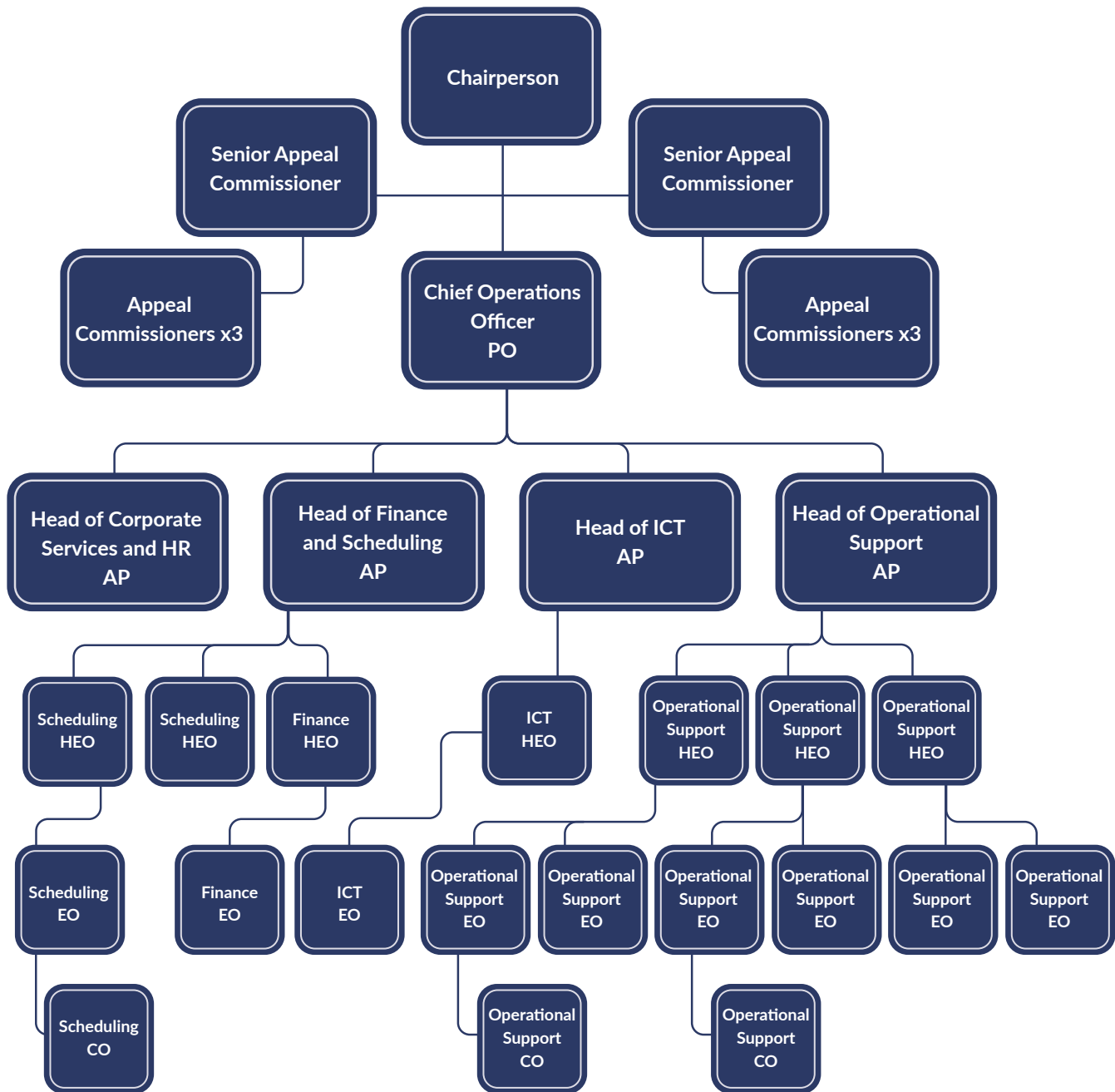
	2025 Estimate Provision	2025 Outturn*	2024 Outturn
Administration Subheads	€000	€000	€000
Salaries, Wages and Allowances (less AIA)	3,213	2,737	2,497
Travel and Subsistence	6	4	0
Training and Development	20	28	19
Operational Services, Supplies & Sundry Equipment	100	72	66
Digital Capital Investment & IT Expenses	350	340	298
Office Premises Expenses	60	40	24
Policy Reviews, Consultancy Services and Research	180	90	130
Total Expenditure	3,929	3,311	3,034

* Note that the current year outturn figures are unaudited.



Appendix 1

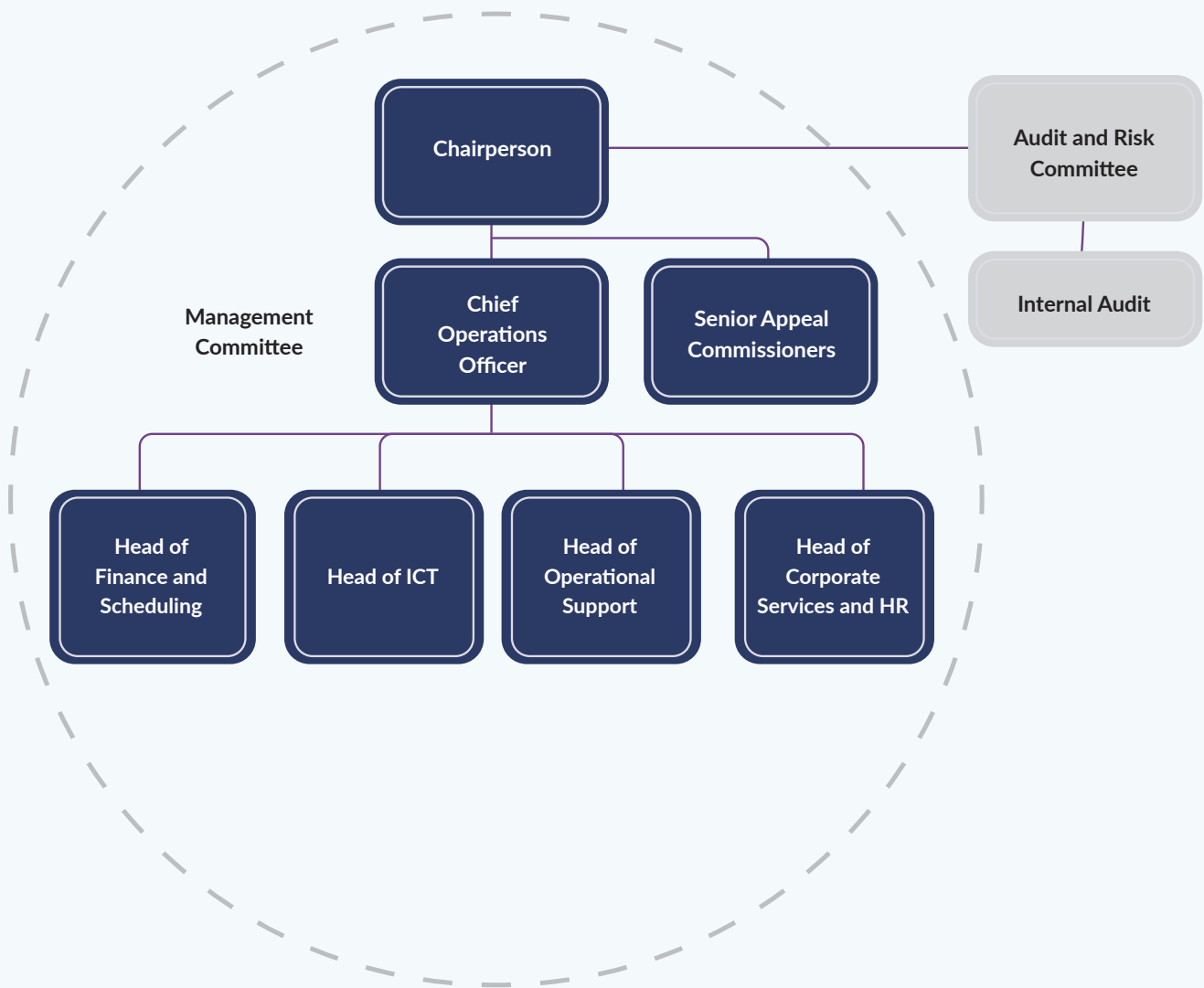
Organisational Chart





Appendix 2

Management Committee and Governance





AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION