



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

# Annual Report 2023





# Contents

<b>Chairperson's Statement</b> .....	<b>3</b>
<b>2023 Headlines</b> .....	<b>5</b>
<b>2023 Statistics</b> .....	<b>6</b>
<b>Key Outputs</b> .....	<b>10</b>
Context and Impact Indicators .....	11
<b>Overview of Appeals</b> .....	<b>12</b>
Current Appeals .....	13
Legacy Appeals.....	14
Pre-Establishment Appeals.....	15
Overview of Appeals on Hand as at 31 December 2023.....	16
Number of Appeals per Year Received.....	17
Appeals 'On Hold' and 'Consolidated'.....	18
Appeals Received in 2023.....	19
Appeals Closed in 2023.....	20
Appeals Listed for Hearing in 2023.....	21
Determinations Issued.....	24
Case Management Conferences in 2023.....	25
Progress Made on Appeals in 2023.....	27
Cases Stated.....	28
Appeals – Main Tax Types.....	29
Multiple Tax Types .....	33

<b>General Governance and Administration.....</b>	<b>34</b>
Statutory Basis and Functions of the Commission.....	35
General Governance and Administration.....	35
Staffing.....	35
Risk Management.....	35
Audit and Risk Committee.....	36
Internal Audit.....	36
Comptroller and Auditor General.....	36
Public Accounts Committee.....	36
Section 21 Reports.....	36
Freedom of Information.....	37
Data Protection.....	37
Protected Disclosure.....	37
Equality and Human Rights Act.....	37
Procurement.....	37
Information Technology.....	37
Website.....	38
Remote Hearings.....	38
Case Management System.....	38
Funding and Expenditure.....	38
<b>Appendix 1.....</b>	<b>39</b>
Organisational Chart.....	40
<b>Appendix 2.....</b>	<b>41</b>
Management Committee and Governance.....	42

# Chairperson's Statement

**The Tax Appeals Commission is an independent body tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes. Each year we strive to modernise and become ever more efficient. The introduction of a new Case Management System and an online portal (in English and Irish) demonstrates that commitment to modernity and efficiency.**

To underline our continued practice of seeking efficiencies, in the first quarter of 2023 the Commission undertook a Lean Six Sigma review of every process, in anticipation of our new Case Management System. On foot of this Lean Six Sigma review, we removed administrative steps in our processes to ensure maximum efficiency. We also made the decision to have a paperless office and rely on digital records only. As above, this review assisted and anticipated the introduction of our Case Management System. The new system and online portal went live in quarter 4 of 2023 and has already provided significant benefits in how we undertake our work. The new system tracks and records all work streams and provides a 'real time' insight into appeals on hand and instantaneous management statistics. In addition, we have a new portal for the public which assists in the completion and submission of the Notice of Appeal. This requires no manual intervention, thus ensuring cogent and up-to-date statistical information.

In relation to the hearing and adjudication of appeals, the statistics enclosed in the Annual Report demonstrate that the Commission had another successful year. For another year the Commission closed more appeals than it opened. The appeals closed represented a value of €1.386 billion euro in dispute, which was released back to the Exchequer or the economy. These numbers represent a 60 per cent decrease in the quantum of appeals from 2022 from €1.3 billion to €519 million and a 24 per cent

decrease in the number of appeals on hand from 2022 from 1,504 appeals to 1,139 appeals. We issued 175 determinations representing a value of €409 million in dispute and scheduled 411 hearings at a combined value representing €1.4 billion. In 2023, the trend continued as in previous years with corporation tax representing the highest quantum of appeals received at a value of €522 million out of the total of €613 million in dispute. The trend continues of more complex appeals and ever expanding legal issues at play.

The Commission is dependent on many stakeholders for its operational success. Appreciation is extended to the Minister for Finance, Michael McGrath T.D. for his continued support and accessibility, despite manifold national and international demands on his time. This appreciation is also extended to the Secretary General, John Hogan and his staff at the Department of Finance for their support and approachability, whilst respecting our independence at all times. I am also indebted in 2023 for the support of Barry Lowry, Chief Information Officer and his staff at the OGCIO, Seamus McCarthy the Comptroller and Auditor General and his staff, and the Chair of the Audit and Risk Committee, Gerard Moran, and members, Mary Griffin and Wendy Kennedy. The Commission also welcomes the newest member of the Audit and Risk Committee, Éimear Fisher.



***The appeals closed represented a value of €1.386 billion euro in dispute, which was released back to the Exchequer or the economy.***

Positive engagement continued with the Commission’s stakeholders and our service users. These include the previous President of the Irish Taxation Institute, Colm Browne and the new President Tom Reynolds and the Institute’s Council and members, the Chair of the Chartered Accountants Tax Committee, Peter Vale and its members, the Chairman of the Revenue Commissioners, Niall Cody, his fellow commissioners and staff at the Revenue Commissioners, the Chief Bureau Officer, Chief Superintendent Michael Gubbins and his staff at the Criminal Assets Bureau, the Tax Bar Association, all the partners and staff at the law firms, tax practitioners, accountants, in-house legal counsel and barristers across Ireland and in other jurisdictions and the general public, for whom we serve.

Finally but by no means least, the Commission has a very small number of staff at 32 at differing grades, who undertake all the work the enclosed statistics represent. I extend my sincere thanks for their diligence, service to the public and collegiate spirit at all times.

**Marie-Claire Maney**  
**Chairperson**

# 2023 Headlines

**1,521 appeals closed**  
valued at **€1.386 billion**



**60% drop**

in quantum of appeals  
on hand from 2022  
From €1.3 billion to  
€519 million



**24% drop**

in appeals on hand  
from 2022  
From 1,504 down  
to 1,139



**411 hearings**  
scheduled  
(**162** remotely)  
valued at  
**€1.4 billion**

**175**  
determinations  
issued valued at  
**€409 million**



**1,156** appeals  
received  
valued at  
**€613 million**

New internal  
**Case Management  
System**

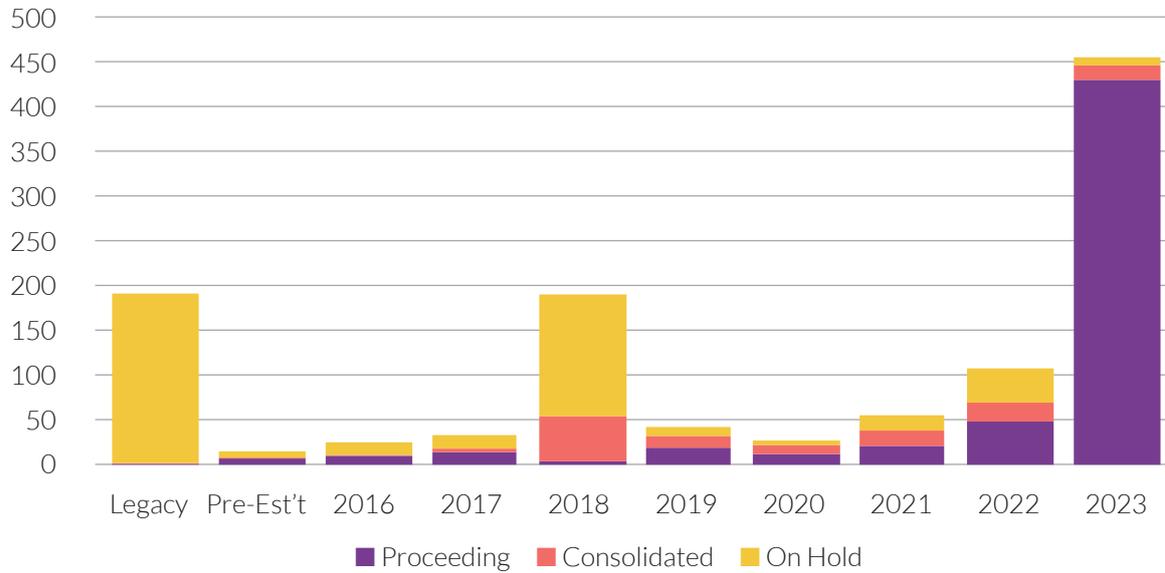
introduced for  
greater  
efficiency in  
processing appeals



New **Portal**  
was introduced  
on the  
website to  
enable online  
submission  
of **Tax Appeals**

# Headline Statistics 2023

## Breakdown of 1,139 Appeals on Hand at Year End



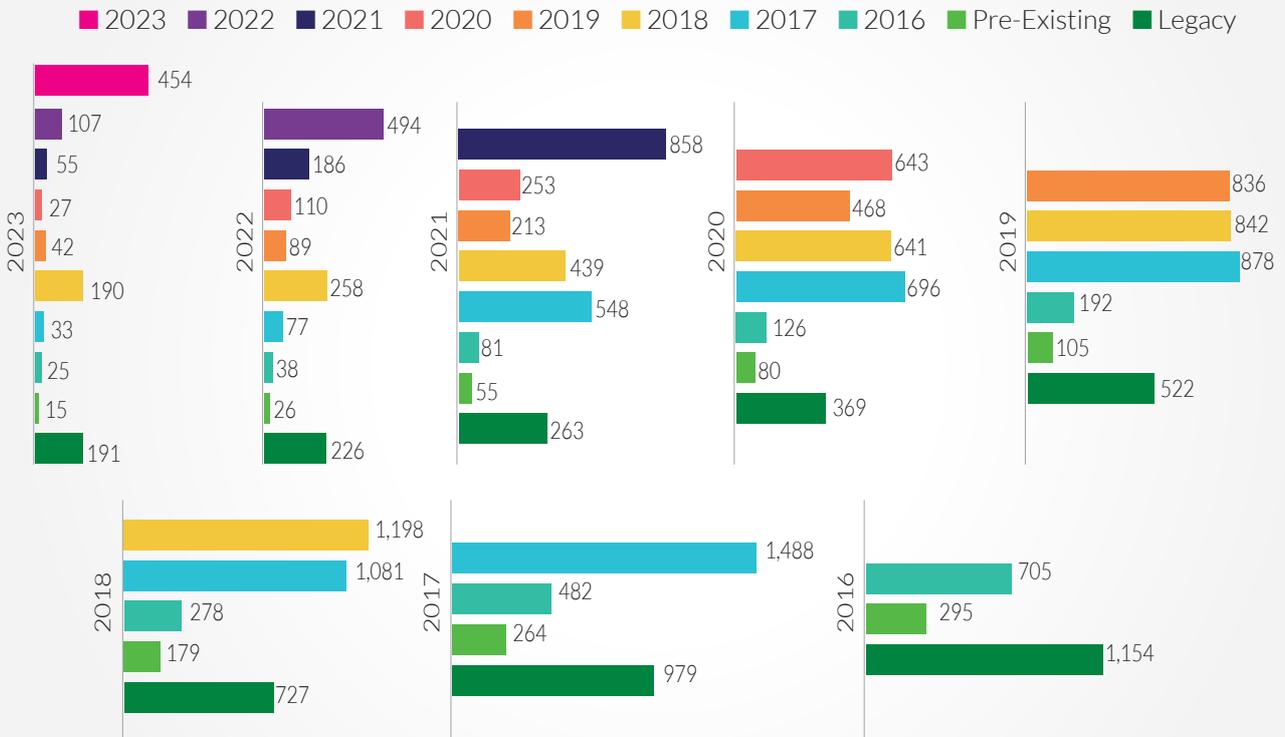
Appeals on Hand as of 31/12/23, less those "On Hold" or "Consolidated" **565**



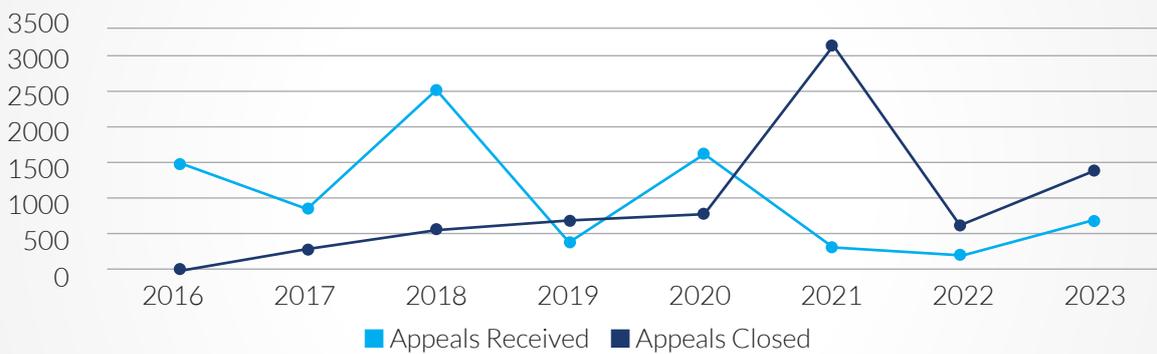
# Appeal Trends in the Commission since Establishment

## Appeals on Hand as of Year End

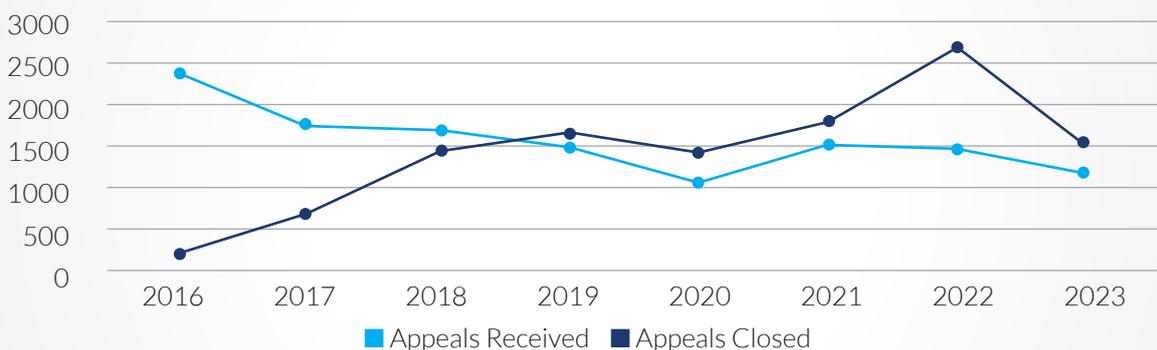
2016-2023 by Year/Category



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

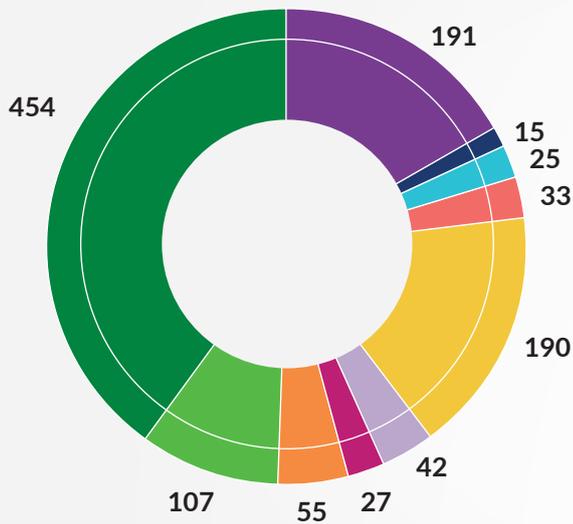


## Appeals Received v. Closed since 2016

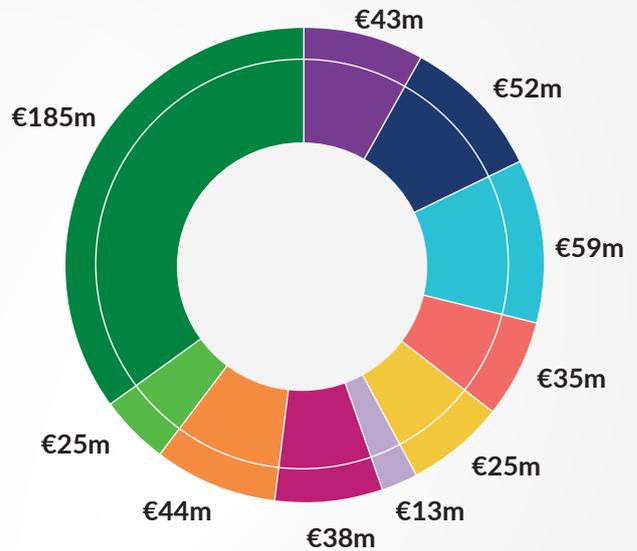


## Current Position of the Commission

Open Appeals Breakdown  
Total 1,139



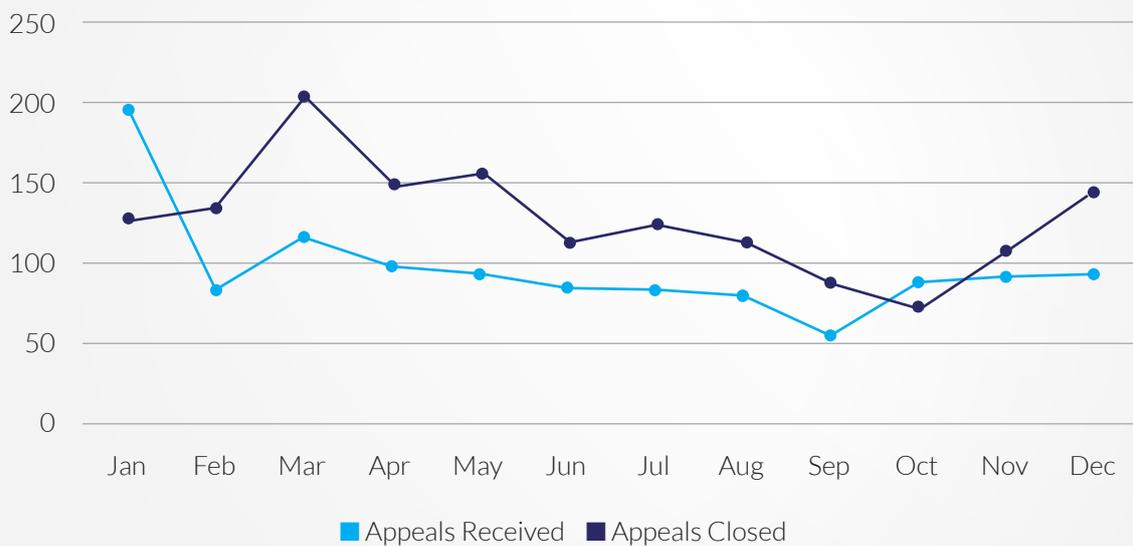
Open Appeals Quantum Breakdown  
Total €519m (€m)



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

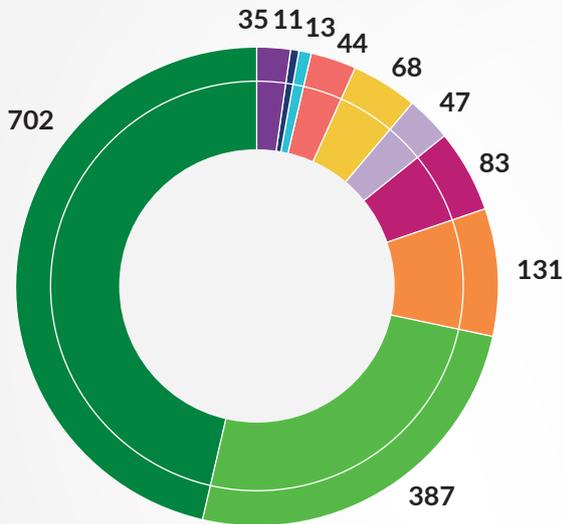
## Developments in 2023

Appeals Received v. Closed by Month in 2023

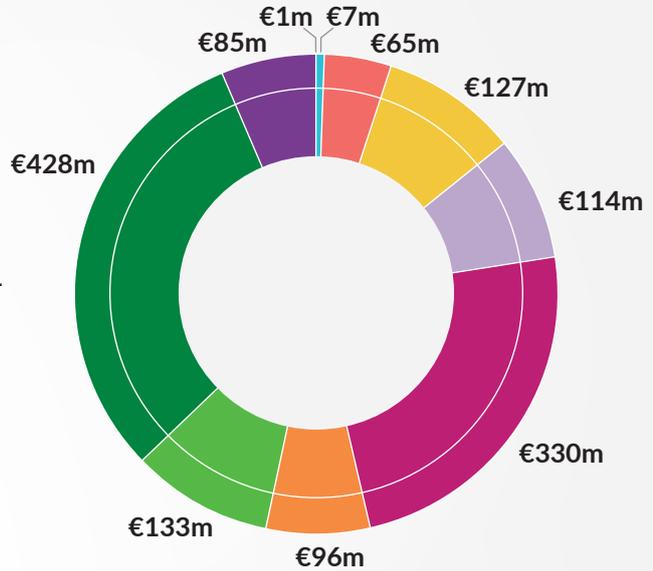


## Appeals Closed in 2023

Total 1,521

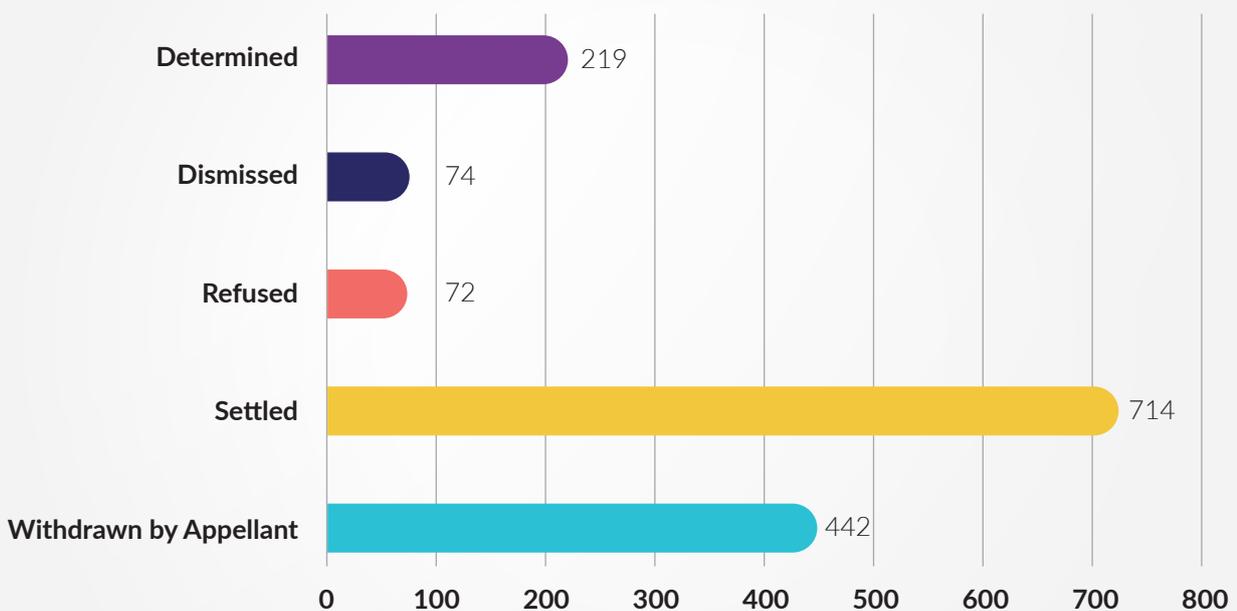


Quantum Breakdown  
Total €1,386m (€m)



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

## Reason for Appeal Closures Total 1,521





# 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, the Finance (Tax Appeals and Prospectus Regulation) Act 2019 and the Taxes Consolidation Act 1997 (“TCA 1997”), thereby ensuring that all taxpayers may exercise, where appropriate, their right of appeal to an independent body against decisions and assessments of the Revenue Commissioners and the Criminal Assets Bureau (“CAB”).

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

Indicator	2020	2021	2022	2023	Output Target 2024
<b>Processing Tax Appeals</b>					
No. of Determinations Issued	171	130	190	175	150
No. of Appeals on Hand at Year-End	3,023	2,710	1,504	1,139	900
No. of Hearings Scheduled	229	188	553	411	500
Quantum of Appeals on Hand	€4.5bn	€1.7bn	€1.3bn	€519m	€500m
<b>Organisational Capacity</b>					
No. of Staff Members at the Commission	33.5	26	33	32	37
<b>Equality Budgeting</b>					
Number of Remote Hearings Offered	98	188	553	411	400

**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 2024, this report presents as accurate a picture as possible in relation to statistics in respect of the calendar year 2023.

## Context and Impact Indicators

Indicator	2020	2021	2022	2023
Establishing finality and certainty for Appellants and Respondents in respect of tax disputes – (Metric: Number of appeals closed)	1,391	1,789	2,661	1,521
Establishing certainty for the Exchequer and Public Accounts Committee in respect of the quantum of tax due – (Metric: Quantum of taxes regarding Appeals Closed)	€820m	€3,146m	€605m	€1,386m
Providing clarity on the interpretation of Irish Tax Law and assisting in its refinement and effectiveness – (Metric: Quantum of Determinations Issued)	€610m	€443m	€292m	€409m
Additional number of tax appeals closed compared to those received in the same year	352	313	1,207	365



# Overview of Appeals

# Overview of Appeals

## Current Appeals

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

Current appeals are received, processed and determined in accordance with the provisions of Part 40A of TCA 1997. During 2023, the Commission continued to monitor progress of the current appeal files and made decisions (and where appropriate, gave directions) in relation to holding Case Management Conferences (“CMCs”), seeking further information and/or Statements of Case and/or Outlines of Argument. Where possible, appeals were listed for hearing.

The following table provides an overview of the progress made in 2023 in respect of current appeals:

Overview of Current Appeals in 2023		
	No. of Appeals	Quantum* €
No. of Appeals Received in 2016	901	332m
No. of Appeals Received in 2017	1,747	848m
No. of Appeals Received in 2018	1,689	2,532m
No. of Appeals Received in 2019	1,491	384m
No. of Appeals Received in 2020	1,039	1,582m
No. of Appeals Received in 2021	1,476	296m
No. of Appeals Received in 2022	1,454	200m
No. of Appeals Received from 2016 to 2022	9,797	6,174m
Opening Balance - 1 January 2023	1,252	1,111m
No. of Appeals Received in 2023	1,156	613m
No. of Appeals Closed in 2023	(1,475)	(1,300m)
<b>Closing Balance - 31 December 2023</b>	<b>933</b>	<b>424m</b>
Hearings		
No. of hearings scheduled (affecting 678 individual appeals)	385	1,324m
Withdrawn/Settled before hearing	(78)	(605m)
Deferred in advance of hearing	(133)	(226m)
Case Management Conferences (CMCs)		
No. of CMCs scheduled (affecting 29 individual appeals)	21	1,224m
Deferred in advance at request of either party	(8)	(400m)
Determinations		
No. of determinations issued in 2023	163	359m

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

Included in the closing figure at the end of 2023, there are 244 appeals 'On Hold' amounting to €165m and 132 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 current appeals on hand that the Commission is able to actively progress would be reduced to 557 with a quantum of approximately €231m.

## Legacy Appeals

Legacy appeals are aged appeals that were made directly to the Revenue Commissioners prior to the establishment of the Commission. In the second half of 2016, 2,755 legacy appeals were transferred to the Commission in accordance with Part 40A TCA 1997. Following a detailed initial review of the files, 1,600 of the appeals were grouped with related appeals or with lead-follower appeals. In light of this review, the number of individual appeals reduced from 2,755 to 1,155. Hearings and determinations over the years have reduced the legacy appeals further. It is noted that due to a determination, in relation to a tranche of legacy appeals, being upheld by the Court of Appeal in 2023, a further significant number of legacy appeals and other related appeals from later years may close in 2024. This is dependent on the parties and any decisions relating to possible progression on a further appeal to the Supreme Court.

The following table provides an overview of the progress made in 2023 in respect of legacy appeals:

Overview of Legacy Appeals in 2023		
	No. of Appeals	Quantum* €
No. of Appeals Received	1,155	797m
Opening Balance - 1 January 2023	226	128m
No. of Appeals Closed in 2023	(35)	(85m)
<b>Closing Balance - 31 December 2023</b>	<b>191</b>	<b>43m</b>
Hearings		
No. of hearings scheduled (affecting 17 individual appeals)	14	15m
Deferred in advance of hearing	(7)	(39m)
Case Management Conferences (CMCs)		
No. of CMCs scheduled (affecting 2 individual appeals)	2	2m
Withdrawn/Settled before CMC	(1)	(0.2m)
Determinations		
No. of determinations issued in 2023	9	49m

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

Included in the closing figure at the end of 2023, there are 189 appeals 'On Hold' amounting to €42m and 1 appeal with a status of 'Consolidated' or 'Merged' amounting to €0.5m. If the overall year-end figures were amended to reflect this, then the year-end number of legacy appeals on hand that the Commission is able to actively progress would be reduced to 1 with a quantum of approximately €1m.

## Pre-Establishment Appeals

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

The following table provides an overview of the progress made in 2023 in respect of Pre- Establishment appeals:

Overview of Pre-Establishment Appeals in 2023		
	No. of Appeals	Quantum* €
No. of Appeals Received	304	373m
Opening Balance - 1 January 2023	26	53m
No. of Appeals Closed in 2023	(11)	(1m)
<b>Closing Balance - 31 December 2023</b>	<b>15</b>	<b>52m</b>
Hearings		
No. of hearings scheduled (affecting 20 individual appeals)	12	6m
Withdrawn/Settled before hearing	(3)	(0.08m)
Deferred in advance of hearing	(5)	(1m)
Case Management Conferences (CMCs)		
No. of CMCs scheduled (affecting 9 individual appeals)	5	1m
Deferred in advance at request of either party	(2)	(0.08m)
Determinations		
No. of determinations issued in 2023	3	1m

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

Included in the closing figure at the end of 2023, there are 7 appeals 'On Hold' amounting to €13m and 1 appeal with a status of 'Consolidated' or 'Merged' amounting to €2m. If the overall year-end figures were amended to reflect this, then the year-end number of Pre- Establishment appeals on hand that the Commission is able to actively progress would be reduced to 7 with a quantum of approximately €36m. Of the 7 remaining active appeals, 5 of these have been progressed to an advanced stage.

## Overview of Appeals on Hand as at 31 December 2023

The following table provides an overview of all appeals on hand as at 31 December 2023:

Overview of Appeals on Hand as at 31 December 2023		
Year / Category	No. of Appeals	Quantum* €
Legacy	191	43m
Pre-Establishment	15	52m
2016	25	59m
2017	33	35m
2018	190	25m
2019	42	13m
2020	27	38m
2021	55	44m
2022	107	25m
2023	454	185m
<b>Total</b>	<b>1,139</b>	<b>519m</b>

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

## Number of Appeals per Year Received

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

	Total	Legacy*	Pre-Est't	Current							
				2016	2017	2018	2019	2020	2021	2022	2023
<b>2016</b>											
Received in 2016	2,360	1,155	304	901							
Closed in 2016	(206)	(1)	(9)	(196)							
<b>Balance (31/12/16)</b>	<b>2,154</b>	<b>1,154</b>	<b>295</b>	<b>705</b>							
<b>2017</b>											
Received in 2017	1,747				1,747						
Closed in 2017	(688)	(175)	(31)	(223)	(259)						
<b>Balance (31/12/17)</b>	<b>3,213</b>	<b>979</b>	<b>264</b>	<b>482</b>	<b>1,488</b>						
<b>2018</b>											
Received in 2018	1,689					1,689					
Closed in 2018	(1,439)	(252)	(85)	(204)	(407)	(491)					
<b>Balance (31/12/18)</b>	<b>3,463</b>	<b>727</b>	<b>179</b>	<b>278</b>	<b>1,081</b>	<b>1,198</b>					
<b>2019</b>											
Received in 2019	1,491						1,491				
Closed in 2019	(1,579)	(205)	(74)	(86)	(203)	(356)	(655)				
<b>Balance (31/12/19)</b>	<b>3,375</b>	<b>522</b>	<b>105</b>	<b>192</b>	<b>878</b>	<b>842</b>	<b>836</b>				
<b>2020</b>											
Received in 2020	1,039							1,039			
Closed in 2020	(1,391)	(153)	(25)	(66)	(182)	(201)	(368)	(396)			
<b>Balance (31/12/20)</b>	<b>3,023</b>	<b>369</b>	<b>80</b>	<b>126</b>	<b>696</b>	<b>641</b>	<b>468</b>	<b>643</b>			
<b>2021</b>											
Received in 2021	1,476								1,476		
Closed in 2021	(1,789)	(106)	(25)	(45)	(148)	(202)	(255)	(390)	(618)		
<b>Balance (31/12/21)</b>	<b>2,710</b>	<b>263</b>	<b>55</b>	<b>81</b>	<b>548</b>	<b>439</b>	<b>213</b>	<b>253</b>	<b>858</b>		
<b>2022</b>											
Received in 2022	1,454									1,454	
Closed in 2022	(2,660)	(37)	(29)	(43)	(471)	(181)	(124)	(143)	(672)	(960)	
<b>Balance (31/12/22)</b>	<b>1,504</b>	<b>226</b>	<b>26</b>	<b>38</b>	<b>77</b>	<b>258</b>	<b>89</b>	<b>110</b>	<b>186</b>	<b>494</b>	
<b>2023</b>											
Received in 2023	1,156										1,156
Closed in 2023	(1,521)	(35)	(11)	(13)	(44)	(68)	(47)	(83)	(131)	(387)	(702)
<b>Balance (31/12/23)</b>	<b>1,139</b>	<b>191</b>	<b>15</b>	<b>25</b>	<b>33</b>	<b>190</b>	<b>42</b>	<b>27</b>	<b>55</b>	<b>107</b>	<b>454</b>
<b>Summary</b>											
Appeals received	12,412	1,155	304	901	1,747	1,689	1,491	1,039	1,476	1,454	1,156
Appeals Closed	(11,273)	(964)	(289)	(876)	(1,714)	(1,499)	(1,449)	(1,012)	(1,421)	(1,347)	(702)
<b>Balance (31/12/23)</b>	<b>1,139</b>	<b>191</b>	<b>15</b>	<b>25</b>	<b>33</b>	<b>190</b>	<b>42</b>	<b>27</b>	<b>55</b>	<b>107</b>	<b>454</b>

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

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

- Approximately 30% of appeals received (open and closed) in 2023 are, or were, managed by an agent for the appellant (eg. accountant, tax agent, solicitor, etc.).
- Approximately 10% of the appeals have multiple tax years of assessment or periods of assessment in dispute.
- Over 300 appeals currently on hand are identified as part of groups of appeals, where a similar issue(s) is 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' (eg. appeals involving multiple appellants on a similar issue, appeals involving one appellant and multiple issues, etc), 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 440 appeals 'On Hold' amounting to €220m and 134 appeals with a status of 'Consolidated' or 'Merged' amounting to €32m. 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 565 with a quantum of approximately €268m.

The following table provides an outline of the current number of appeals on hand that require progression as at 31 December 2023:

	Total	Legacy	Pre- Est't	Current							
				2016	2017	2018	2019	2020	2021	2022	2023
<b>Balance (31/12/23)</b>	<b>1,139</b>	<b>191</b>	<b>15</b>	<b>25</b>	<b>33</b>	<b>190</b>	<b>42</b>	<b>27</b>	<b>55</b>	<b>107</b>	<b>454</b>
Appeals 'On Hold'	(440)	(189)	(7)	(14)	(15)	(136)	(10)	(5)	(17)	(38)	(9)
Appeals 'Consolidated / Merged'	(134)	(1)	(1)	(1)	(4)	(50)	(13)	(10)	(17)	(21)	(16)
<b>Amended Balance</b>	<b>565</b>	<b>1</b>	<b>7</b>	<b>10</b>	<b>14</b>	<b>4</b>	<b>19</b>	<b>12</b>	<b>21</b>	<b>48</b>	<b>429</b>

The following table provides a summary of all appeals on hand as at 31 December 2023 if any appeal with a status of 'On Hold' or 'Consolidated' is excluded:

Overview of Appeals on Hand at End 2023 (excluding all appeals 'On Hold' or 'Consolidated')		
Year / Category	No. of Appeals	Quantum* €m
Legacy	1	1
Pre-Establishment	7	36
2016	10	24
2017	14	32
2018	4	1
2019	19	2
2020	12	19
2021	21	5
2022	48	10
2023	429	136
<b>Total</b>	<b>565</b>	<b>268</b>

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

## Appeals Received in 2023

The Commission received 1,156 appeals in 2023. All appeals received have been reviewed and are being progressed accordingly. An outline of appeals received and the quantum of tax under appeal in 2023 is broken down as follows:

2023 Month	No. of Appeals Received	Quantum* €m
Jan	196	17
Feb	81	2
Mar	115	17
Apr	98	27
May	92	17
Jun	85	4
Jul	82	56
Aug	80	16
Sep	54	1
Oct	88	425
Nov	92	9
Dec	93	22
<b>Total</b>	<b>1,156</b>	<b>613</b>

Tax Type of Appeals Received**	No. of Appeals Received	% of Total	Quantum* €m
IT	482	42	39
VAT	185	16	7
VRT	65	6	0.4
CT	43	4	522
Other***	166	14	25
CGT	144	12	11
CAT	22	2	2
Covid-Related****	49	4	7
<b>Total</b>	<b>1,156</b>	<b>100</b>	<b>613</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 and Stamp Duty.

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

## Appeals Closed in 2023

The Commission closed 1,521 appeals in 2023. The year 2022 was an exceptional year and the Commission could not match 2022, as it did not have that magnitude of appeals to close. Closures were made by way of determination, settlement, withdrawal, refusal, or dismissal of the appeal. This is the fifth year that the Commission closed more appeals than it received, resulting in a fall of 365 (or 24%) in the number of appeals on hand at year-end. An outline of appeals closed in 2023 is as follows:

2023 Month	No. of Appeals Closed	Quantum* €m
Jan	127	18
Feb	133	16
Mar	201	125
Apr	147	111
May	156	108
Jun	113	171
Jul	121	51
Aug	113	100
Sep	87	42
Oct	72	404
Nov	107	161
Dec	144	79
<b>Total</b>	<b>1,521</b>	<b>1,386</b>

Reason for Appeal Closures	No. of Appeals Closed	Quantum* €m
Determinations Issued (175 actual)	219	409
Dismissed	74	2
Refused	72	2
Settled	714	668
Withdrawn by Appellant	442	305
<b>Total</b>	<b>1,521</b>	<b>1,386</b>

Tax Type of Appeals Closed**	No. of Appeals Closed	% of Total	Quantum* €m
IT	637	42	62
VAT	263	17	158
VRT	61	4	1
CT	106	7	1,013
Other***	183	12	44
CGT	138	9	91
CAT	41	3	7
Covid-Related****	92	6	10
<b>Total</b>	<b>1,521</b>	<b>100</b>	<b>1,386</b>

Category/Year Received	No. of Appeals Closed	Quantum* €m
Legacy	35	85
Pre Est't	11	1
2016	13	7
2017	44	65
2018	68	127
2019	47	114
2020	83	330
2021	131	96
2022	387	133
2023	702	428
<b>Total</b>	<b>1,521</b>	<b>1,386</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 and Stamp Duty.

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

## Appeals Listed for Hearing in 2023

During 2023, 411 hearings affecting 715 appeals with a total quantum of €1.4bn were scheduled over 326 days. In 2022, 553 hearings were scheduled with a quantum of €601m. Although the number scheduled in 2023 was lower than 2022, the quantum scheduled increased by over 130%. The appeal cases are following the trends in the courts and other decision-making bodies of becoming ever more complex with multiple issues. The interaction of national and European law is becoming a feature of many more appeals. This adds to the duration of hearings and the complexity of the determinations. 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*	2023	Quantum** €m	2022	Quantum** €m
<b>Scheduled but deferred or withdrawn prior to hearing</b>				
Settled / Withdrawn prior to hearing	136	605	157	81
Adjourned / Deferred prior to hearing	145	266	197	458
<i>Subtotal</i>	281	871	354	539
<b>Proceeded</b>				
S949AA – Withdrawn for non-attendance	8	1	8	0.3
Settled after hearing	4	2	8	0.7
Hearing commenced and adjourned	15	421	48	25
Hearing concluded for determination	103	115	135	36
<i>Subtotal</i>	130	539	199	62
<b>Total</b>	<b>411</b>	<b>1,410</b>	<b>553</b>	<b>601</b>

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

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

Hearings can be adjourned for a number of reasons, e.g. to allow for submission of further evidence or to continue the hearing on a subsequent hearing date if it does not conclude on the initial hearing date. The Commission will only grant an initial adjournment in limited circumstances and it is expected that all parties are ready for any scheduled hearing date(s). Of the 411 hearings that were scheduled in 2023, 35% (or 145) were adjourned before a hearing could take place. This was a reduction of 1% in comparison to 2022.

162 hearings were scheduled remotely in 2023.

The following provides information in relation to the quantum of tax at issue, in respect of appeals scheduled for hearing in 2023:

Outcome**	Category / Year Opened										Total	Quantum* €m
	Legacy	Pre Est't	2016	2017	2018	2019	2020	2021	2022	2023		
<b>Scheduled but Deferred or Withdrawn Prior to Hearing</b>												
Settled / Withdrawn prior to hearing		3	3	8	14	6	14	28	45	15	136	605
Adjourned prior to hearing	7	5	5	4	12	11	9	32	37	23	145	
- Requested By Appellant	4	3	5	3	8	9	5	20	23	8	88	188
- Requested By Revenue	1	1		1	4	1	4	10	11	12	45	76
- By the Commission	2	1				1		2	3	3	12	2
<i>Subtotal</i>	7	8	8	12	26	17	23	60	82	38	281	871
<b>Proceeded</b>												
Settled after hearing								1	3		4	2
S949AA – Withdrawn for non-attendance			1	1			1	2	3		8	1
Hearing commenced and adjourned	1	1			4	1	2	1	4	1	15	421
Hearing concluded and awaiting determination	6	3	4	6	8	8	7	18	28	15	103	115
<i>Subtotal</i>	7	4	5	7	12	9	10	22	38	16	130	539
<b>Total</b>	<b>14</b>	<b>12</b>	<b>13</b>	<b>19</b>	<b>38</b>	<b>26</b>	<b>33</b>	<b>82</b>	<b>120</b>	<b>54</b>	<b>411</b>	<b>1,410</b>

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

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

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
		2016	2017*	2018	2019	2020	2021	2022	2023	
Legacy	1,155	62	9	55	109	52	36	14	14	351
Pre-Establishment	304	65	30	37	23	22	15	23	12	227
2016	901	26	23	26	37	36	14	38	13	213
2017	1,747		3	39	43	52	24	111	19	291
2018	1,689			10	12	44	27	85	38	216
2019	1,491					22	36	73	26	157
2020	1,039					1	33	61	33	128
2021	1,476						3	119	82	204
2022	1,454							29	120	149
2023	1,156								54	54
	<b>12,412</b>	<b>153</b>	<b>65</b>	<b>167</b>	<b>224</b>	<b>229</b>	<b>188</b>	<b>553</b>	<b>411</b>	<b>1,990</b>

\*Two appeals heard in 2017 affected an additional 663 individual appeals.

## Determinations Issued

The Commission issued 175 determinations in 2023 affecting 219 appeals with a value of €409 million. In addition, the Commission issued 30 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 2023.

Summary of Determinations Issued in 2023 by Tax Type*				
	2023		2022	
	No. of Appeals Determined	Quantum** €m	No. of Appeals Determined	Quantum** €m
IT	85	15	122	28
VAT	19	11	30	55
VRT	7	0.02	18	0.09
CT	12	336	18	196
Other***	18	37	15	1
CGT	12	7	11	10
CAT	5	1	12	2
Covid-related****	17	3	11	0.4
<b>Total</b>	<b>175</b>	<b>409</b>	<b>237</b>	<b>292</b>

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

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

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

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

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

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

The following table provides a breakdown of the number and quantum value of determinations issued and if the determination was in favour of or against the taxpayer concerned since 2020:

Determinations Issued from 2020*							
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
2020	44	592	26%	127	18	74%	171
2021	35	23	27%	95	420	73%	130
2022	35	127	18%	155	165	82%	190
2023	33	333	19%	142	76	81%	175
<b>Total</b>	<b>147</b>	<b>1,075</b>	<b>22%</b>	<b>519</b>	<b>679</b>	<b>78%</b>	<b>666</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.

## Case Management Conferences in 2023

During 2023, 28 CMCs affecting 40 appeals, amounting to €1.3bn were scheduled by the Commission. The duration of the CMCs ranged from less than an hour to two days; most concluded within a couple of hours.

Matters dealt with at CMC may include the following:

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

Historically, CMCs were scheduled for appeals that had been with the Commission where no progression had taken place. That arose due to the transfer of legacy and aged appeals in 2016. The Commission now operates in “real time”. That 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 in all the circumstances.

The following provides information on the outcome of the CMCs scheduled in 2023:

Outcome	No. of CMCs Held		Total No. of Appeals Affected	
	2023	2022	2023	2022
<b>Scheduled but Deferred Before CMC</b>				
Settled / Withdrawn prior to CMC	1	9	1	21
Adjourned prior to CMC	10	24	14	69
<i>Subtotal</i>	11	33	15	90
<b>Proceeded</b>				
Settled / Withdrawn after CMC	1		2	
Dismissed	2	3	2	4
Awaiting determination without a need to proceed to hearing		1		1
CMC to be re-scheduled	2	4	2	5
Hearing to be scheduled	5	29	9	56
Proceeding	7	21	10	31
<i>Subtotal</i>	17	58	25	97
<b>Total</b>	<b>28</b>	<b>91</b>	<b>40</b>	<b>187</b>

25 CMCs were scheduled remotely in 2023, compared to 87 in 2022.

The following table provides information on the category/year in which the Commission scheduled a CMC in 2023:

Outcome*	Category / Year Received										Total	Quantum** €m
	Legacy	Pre Est't	2016	2017	2018	2019	2020	2021	2022	2023		
Settled / Withdrawn prior to CMC	1										1	0.2
Adjourned prior to hearing		3			2			3	2		10	400
<i>Subtotal</i>	1	3			2			3	2		11	400
Settled / Withdrawn after CMC		1									1	0.2
Dismissed						1			1		2	0.3
CMC to be rescheduled					1			1			2	398
Hearing to be scheduled		2			2			1			5	455
Proceeding	1						2	2	2		7	3
<i>Subtotal</i>	1	3			3	1	2	4	3		17	857
<b>Total</b>	<b>2</b>	<b>6</b>			<b>5</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>5</b>		<b>28</b>	<b>1,257</b>

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

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

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 a CMC was scheduled									Total
		2016*	2017	2018	2019	2020	2021	2022	2023		
Legacy	1,155		97	139	10	77	49	7	2	381	
Pre-Establishment	304		1	9	9	43	17	8	6	93	
2016	901		41	6	9	23	20	5		104	
2017	1,747		3	4	5	12	26	20		70	
2018	1,689			1	6	15	27	18	5	72	
2019	1,491					17	18	7	1	43	
2020	1,039						7	12	2	21	
2021	1,476							10	7	17	
2022	1,454							4	5	9	
2023	1,156										
	<b>12,412</b>		-	<b>142</b>	<b>159</b>	<b>39</b>	<b>187</b>	<b>164</b>	<b>91</b>	<b>28</b>	<b>810</b>

\* The overall number of CMCs scheduled in 2016 is unavailable because it was not recorded at the time.

## Progress Made on Appeals in 2023

In addition to closing 1,521 appeals in 2023, the Commission also:

- Issued 694 requests for a statement of case from appellants in relation to 545 individual appeals and 589 requests for a statement of case from the Revenue Commissioners/CAB, relating to 526 individual appeals.
- Issued 183 requests seeking an outline of arguments from the appellant in relation to 138 individual appeals and 148 requests for an outline of arguments from the Revenue Commissioners/CAB, relating to 118 individual appeals.
- Sought additional information on 421 occasions from appellants, in relation to 324 individual appeals, and on 98 occasions from the Revenue Commissioners/CAB, relating to 84 individual appeals.
- Granted 278 requests for an extension of time to comply with a direction issued by the Commission to appellants in relation to 205 individual appeals and 249 requests to the Revenue Commissioners/CAB relating to 189 individual appeals.
- Granted a request for a stay in proceedings on 87 occasions to appellants in relation to 74 individual appeals and 86 requests to the Revenue Commissioners/CAB relating to 74 individual appeals.
- Sought updates on 250 occasions from appellants, in relation to 194 individual appeals and on 210 occasions from the Revenue Commissioners/CAB, relating to 164 individual appeals.
- Held 28 CMCs in relation to 40 appeals (of which 25 were remote).
- Listed 411 hearings in relation to 715 appeals (of which 162 were remote) valued at €1.4bn.
- Issued 175 determinations in relation to 219 appeals valued at €409m.
- Reduced the overall number of appeals on hand by 24% to 1,139.
- Reduced the overall quantum on hand by 60% to €519m.

### Correspondence issued by the Commission in progressing appeals in 2023

	Appellant	Respondent	Total
No. of Extensions Granted	278	249	527
No. of Requests for Additional Information	421	98	519
No. of Hold/Stay Requests Granted	87	86	173
No. of Statements of Case Requested	694	589	1,283
No. of Outlines of Arguments Requested	183	148	331
No. of Updates Requested	250	210	460

The following outlines the position of the number of appeals on hand at year-end:

Category	No. of Appeals on Hand		Difference
	End 2023	End 2022	
Legacy	191	226	(35)
Pre-Establishment	15	26	(11)
2016	25	38	(13)
2017	33	77	(44)
2018	190	258	(68)
2019	42	89	(47)
2020	27	110	(83)
2021	55	186	(131)
2022	107	494	(387)
2023	454		454
<b>Total</b>	<b>1,139</b>	<b>1,504</b>	<b>(365)</b>

### Cases Stated

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

During 2023 the Appeal Commissioners signed 26 cases stated pursuant to section 949AQ TCA 1997 to enable determinations to be appealed to the High Court. Of the 26 cases stated issued, 19 were requested by appellants and 7 by the Revenue Commissioners. In addition, the Appeal Commissioners refused 8 case stated applications. The Commission notes that despite a request for a case stated, many cases do not 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.

## 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 2023:

Main Tax Type or Issue of Appeals Opened / Closed in 2023				
Tax Type*	No. of Appeals Received	Quantum** €m	No. of Appeals Closed	Quantum** €m
IT	482	39	637	62
VAT	185	7	263	158
VRT	65	0.4	61	1
CT	43	522	106	1,013
Other***	166	25	183	44
CGT	144	11	138	91
CAT	22	2	41	7
Covid-Related****	49	7	92	10
<b>Total</b>	<b>1,156</b>	<b>613</b>	<b>1,521</b>	<b>1,386</b>

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

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

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

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

Similar to 2022, income tax remained the tax most frequently appealed in 2023, arising in 42% of appeals received. VAT, VRT and CGT tax disputes made up a further 34% of the appeals on hand.

In 2023, the Commission received 61 appeals which referenced either PAYE, PRSI or USC. The combined total of these accounted for 5% of all appeals received in 2023. 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*							
Year	Total No. of Appeals Received	IT	VAT	VRT	CT	CGT	Covid-Related**
2016	901	472	87	104	52		
2017	1,747	1,114	141	129	125		
2018	1,689	906	196	205	131		
2019	1,491	629	310	182	90		
2020	1,039	521	129	140		99	
2021	1,476	755	93	132			165
2022	1,454	660	268	83		95	
2023	1,156	482	185	65		144	

\* 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.

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

Main Tax Type of Appeals Opened / Closed since 2016*									
	Total	IT	CT	CGT	VAT	CAT	VRT	CRSS/ EWSS/ TWSS	Other**
<b>2016</b>									
Appeals Received	2,360	1,495	138	225	174	57	111		160
Appeals Closed	(206)	(102)	(14)	(7)	(9)	(6)	(31)		(37)
<b>Closing Balance</b>	<b>2,154</b>	<b>1,393</b>	<b>124</b>	<b>218</b>	<b>165</b>	<b>51</b>	<b>80</b>		<b>123</b>
<b>2017</b>									
Appeals Received	1,747	1,114	125	97	141	35	129		106
Appeals Closed	(688)	(408)	(44)	(72)	(55)	(10)	(48)		(51)
<b>Closing Balance</b>	<b>3,213</b>	<b>2,099</b>	<b>205</b>	<b>243</b>	<b>251</b>	<b>76</b>	<b>161</b>		<b>178</b>
<b>2018</b>									
Appeals Received	1,689	906	131	99	196	40	205		112
Appeals Closed	(1,439)	(822)	(95)	(93)	(109)	(34)	(169)		(117)
<b>Closing Balance</b>	<b>3,463</b>	<b>2,183</b>	<b>241</b>	<b>249</b>	<b>338</b>	<b>82</b>	<b>197</b>		<b>173</b>
<b>2019</b>									
Appeals Received	1,491	629	90	81	310	51	182		148
Appeals Closed	(1,579)	(772)	(78)	(146)	(256)	(36)	(174)		(117)
<b>Closing Balance</b>	<b>3,375</b>	<b>2,040</b>	<b>253</b>	<b>184</b>	<b>392</b>	<b>97</b>	<b>205</b>		<b>204</b>
<b>2020</b>									
Appeals Received	1,039	521	62	99	129	16	140		72
Appeals Closed	(1,391)	(724)	(82)	(136)	(195)	(21)	(153)		(80)
<b>Closing Balance</b>	<b>3,023</b>	<b>1,837</b>	<b>233</b>	<b>147</b>	<b>326</b>	<b>92</b>	<b>192</b>		<b>196</b>
<b>2021</b>									
Appeals Received	1,476	755	59	109	93	8	132	165	155
Appeals Closed	(1,789)	(858)	(114)	(132)	(181)	(29)	(227)	(80)	(168)
<b>Closing Balance</b>	<b>2,710</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>
<b>2022</b>									
Appeals Received	1,454	660	80	95	268	9	83	79	180
Appeals Closed	(2,660)	(1,522)	(134)	(154)	(329)	(51)	(159)	(89)	(222)
<b>Closing Balance</b>	<b>1,504</b>	<b>872</b>	<b>124</b>	<b>65</b>	<b>177</b>	<b>29</b>	<b>21</b>	<b>75</b>	<b>141</b>
<b>2023</b>									
Appeals Received	1,156	482	43	144	185	22	65	49	166
Appeals Closed	(1,521)	(637)	(106)	(138)	(263)	(41)	(61)	(92)	(183)
<b>Closing Balance</b>	<b>1,139</b>	<b>717</b>	<b>61</b>	<b>71</b>	<b>99</b>	<b>10</b>	<b>25</b>	<b>32</b>	<b>124</b>

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

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

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

Main Tax Type of Appeals Opened / Closed since 2016 by Quantum*									
	Total	IT	CT	CGT	VAT	CAT	VRT	CRSS/ EWSS/ TWSS	Other**
	€m	€m	€m	€m	€m	€m	€m	€m	€m
<b>2016</b>									
Appeals Received	1,501.98	498.26	511.22	229.30	97.99	67.39	0.17		97.65
Appeals Closed	(10.99)	(7.85)	(0.13)	(0.15)	(0.27)	(0.28)	(0.06)		(2.25)
<b>Closing Balance</b>	<b>1,490.99</b>	<b>490.41</b>	<b>511.09</b>	<b>229.15</b>	<b>97.72</b>	<b>67.11</b>	<b>0.11</b>		<b>95.40</b>
<b>2017</b>									
Appeals Received	847.72	81.30	605.59	22.44	118.37	6.92	0.50		12.60
Appeals Closed	(238.62)	(33.49)	(147.60)	(44.63)	(9.89)	(1.34)	(0.13)		(1.54)
<b>Closing Balance</b>	<b>2,100.09</b>	<b>538.22</b>	<b>969.08</b>	<b>206.96</b>	<b>206.20</b>	<b>72.69</b>	<b>0.48</b>		<b>106.47</b>
<b>2018</b>									
Appeals Received	2,532.27	91.77	2,333.75	17.09	71.11	9.62	1.82		7.11
Appeals Closed	(569.36)	(264.13)	(188.55)	(18.65)	(23.11)	(64.10)	(0.39)		(10.43)
<b>Closing Balance</b>	<b>4,063.00</b>	<b>365.86</b>	<b>3,114.28</b>	<b>205.40</b>	<b>254.20</b>	<b>18.21</b>	<b>1.91</b>		<b>103.14</b>
<b>2019</b>									
Appeals Received	384.27	44.73	263.78	12.58	32.48	13.95	0.45		16.29
Appeals Closed	(663.34)	(116.13)	(362.69)	(81.74)	(80.52)	(3.17)	(0.41)		(18.68)
<b>Closing Balance</b>	<b>3,783.93</b>	<b>294.45</b>	<b>3,015.38</b>	<b>136.23</b>	<b>206.17</b>	<b>28.98</b>	<b>1.95</b>		<b>100.75</b>
<b>2020</b>									
Appeals Received	1,581.61	105.06	814.78	8.86	46.27	2.99	0.34		603.30
Appeals Closed	(820.49)	(46.55)	(127.68)	(30.77)	(17.30)	(3.16)	(0.53)		(594.50)
<b>Closing Balance</b>	<b>4,545.04</b>	<b>352.97</b>	<b>3,702.48</b>	<b>114.33</b>	<b>235.14</b>	<b>28.82</b>	<b>1.76</b>		<b>109.54</b>
<b>2021</b>									
Appeals Received	296.39	65.76	154.10	41.20	14.42	0.29	0.41	5.54	14.67
Appeals Closed	(3,145.82)	(135.52)	(2,910.95)	(46.11)	(17.90)	(9.00)	(1.39)	(1.10)	(23.85)
<b>Closing Balance</b>	<b>1,695.60</b>	<b>283.21</b>	<b>945.63</b>	<b>109.42</b>	<b>231.65</b>	<b>20.11</b>	<b>0.78</b>	<b>4.44</b>	<b>100.36</b>
<b>2022</b>									
Appeals Received	199.54	24.58	79.61	22.96	41.57	0.89	0.54	10.68	18.72
Appeals Closed	(604.00)	(135.79)	(310.88)	(29.76)	(82.39)	(11.36)	(1.09)	(7.46)	(25.27)
<b>Closing Balance</b>	<b>1,291.14</b>	<b>172.00</b>	<b>714.35</b>	<b>102.63</b>	<b>190.83</b>	<b>9.63</b>	<b>0.23</b>	<b>7.67</b>	<b>93.81</b>
<b>2023</b>									
Appeals Received	613.25	39.08	522.14	11.01	7.12	2.07	0.43	6.55	24.84
Appeals Closed	(1,385.53)	(61.70)	(1,013.44)	(91.19)	(157.63)	(7.21)	(0.46)	(9.80)	(44.10)
<b>Closing Balance</b>	<b>518.86</b>	<b>149.38</b>	<b>223.05</b>	<b>22.44</b>	<b>40.32</b>	<b>4.50</b>	<b>0.20</b>	<b>4.42</b>	<b>74.55</b>

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

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

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

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

## Multiple Tax Types

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

Number of Appeals with Multiple Tax Types since 21 March 2016								
No. of Tax Types	2023	2022	2021	2020	2019	2018	2017	2016
2	77	107	122	81	80	89	150	58
3	30	118	171	27	11	23	41	13
4	5	7	21	10		10	13	2
5	1	1	3	2			5	1
>5			1					
<b>Total</b>	<b>113</b>	<b>233</b>	<b>318</b>	<b>120</b>	<b>91</b>	<b>122</b>	<b>209</b>	<b>74</b>

In 2023, 10% of all appeals were in relation to multiple tax heads which is a 6% decrease in comparison to 2022. The following table outlines the main multiple tax types which were referenced in appeals in 2023.

Summary of Main Multiple Tax Types Referenced in Appeals Received in 2023					
Tax Types	Appeals Received with 2 Tax Types	Appeals Received with 3 Tax Types	Appeals Received with 4 Tax Types	Appeals Received with 5 Tax Types	Quantum €m*
IT (incl. PAYE/PRSI/USC)	26	27	1		6.0
IT / VAT	6	1	1		1.6
IT / CAT	2				0.2
CGT / IT	13				0.6
CT / IT / Stamp Duty	2	1			0.1
EWSS / IT / CGT / VAT	6				1.7
VAT / VRT / PSWT / C&E	13				0.4
Other	9	1	3	1	0.5
<b>Total</b>	<b>77</b>	<b>30</b>	<b>5</b>	<b>1</b>	<b>11</b>

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



# 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.

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 2023, policies and procedures were reviewed, drafted and updated as appropriate.

## *Staffing*

As at 31 December 2023, the Commission was comprised of 32 staff: one Chairperson, 5 Temporary

Appeal Commissioners and 26 administrative staff to support the Appeal Commissioners in their work.

In 2023, 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

In 2024, the Commission is delighted to welcome Éimear Fisher 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 2023, the internal auditors issued reports in respect of the following:

- Review of the Effectiveness of Internal Controls 2022
- Review of Compliance to the General Data Protection Regulation (GDPR)

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 2024, 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 2022, the Office of the Comptroller and Auditor General ("C&AG") issued their opinion on the Appropriation Account, the SIFC, and other matters on 22 June 2023.

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 2022. 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 2022, 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 2023 will take place after 31 March 2024, the due date for submission of the Appropriation Account to the C&AG for audit.

## Public Accounts Committee

In October 2023, the Public Accounts Committee (PAC) published its examination of a meeting held with the Commission on 8 July 2021. In this report, the PAC acknowledged the significant improvement in the operation of the Commission since 2018. The PAC also welcomed "*the significant decrease, from July 2021 to August 2023, in the number of appeals on hand (from 2,906 to 1,218) and the quantum of the appeals on hand (from €4.2 billion to €720 million), alongside other improvements at the Commission.*" All recommendations made by the PAC to the Commission have been implemented.

## Section 21 Reports

The Commission submitted its Annual Report for 2022 to the Minister for Finance in March 2023, in compliance with section 21(1) of the 2015 Act.

During 2023, 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 2023, 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 2023, the Commission updated its Data Protection Policy and no Subject Access Requests were received 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 2023.

### **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 2023.

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 2023, outlined below are some key examples.

## Website

Since December 2023, members of the public can now complete and submit their Notice of Appeal online (in English or Irish) using the 'Notice of Appeal' Portal on the Commission's website. Submitting a Notice of Appeal has now become fully automated to enhance the customer experience by becoming a more user-friendly, quicker, informative and easier method for submission.

## 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 2023, 162 hearings and 25 CMCs were scheduled remotely.

## Case Management System

In November 2023, following the completion of an internal Lean Six Sigma project, the Commission developed a fully functional modern case management system which has automated a significant numbers of processes within the appeal process. It provides a 'one stop' location for the digital file and provides 'real time' data and management information. The system also gives the Commission sight of the status of every appeal at a glance and what is needed to expedite their progression for greater efficiency and effectiveness. In addition, the case management system provides real time management

information to senior management, thus assisting in the efficient management of the Commission.

## Funding and Expenditure

The Commission is funded through Vote 10 of the Estimates as approved by Dáil Éireann. The allocations to the Commission have increased significantly over recent years to cater for the increased expenditure required for additional resources, including staff and IT systems, which arose from the reform of the tax appeals system. The allocations ("Estimates") to the Commission in 2017, 2018, 2019, 2020, 2021 and 2022 were €1.605 million, €3.208 million, €3.233 million, €3.218 million, €3.443 million and €3.621 million respectively.

The below table sets out an analysis of the Commission's administration expenditure in 2023.

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 each year. This has been done in respect of 2023 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 2023 annual report on the accounts of the public service.

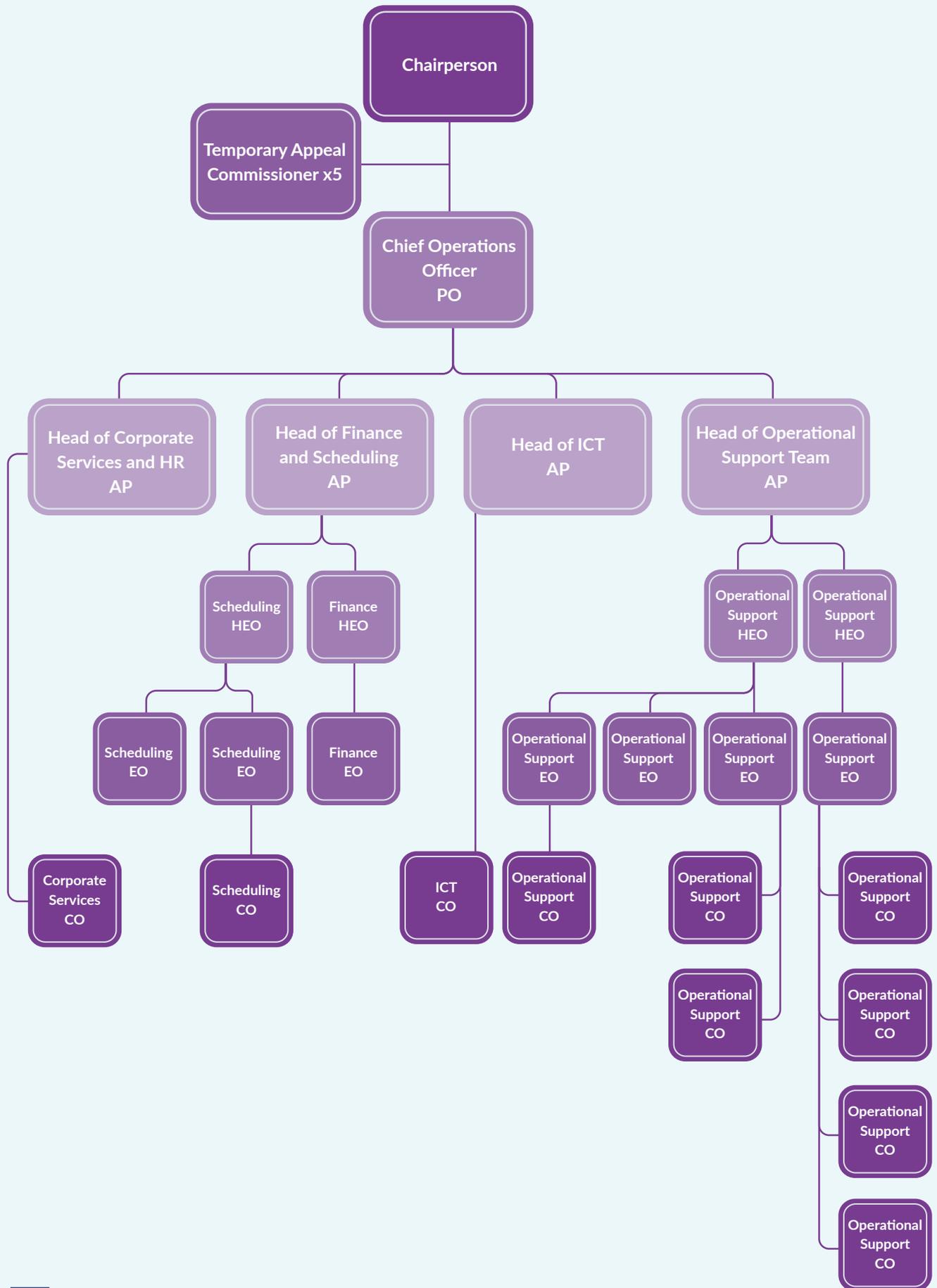
Administrative Expenditure	2023 Estimate Provision	2023 Outturn*	2022 Outturn
	€000	€000	€000
Salaries, wages and allowances (less AIA)	2,850	2,311	2,449
Travel and subsistence	6	-	5
Training and development and incidental expenses	100	59	71
Postal and telecommunications services	18	4	6
Office equipment and external IT services	465	452	266
Office premises expenses	22	24	21
Consultancy and other services	160	83	109
<b>Total Expenditure</b>	<b>3,621</b>	<b>2,933</b>	<b>2,927</b>

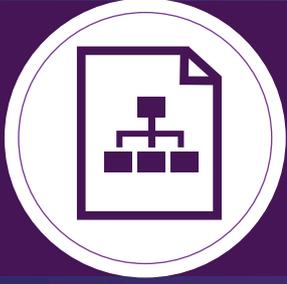
\* Note that the current year outturn figures are unaudited.



# Appendix 1

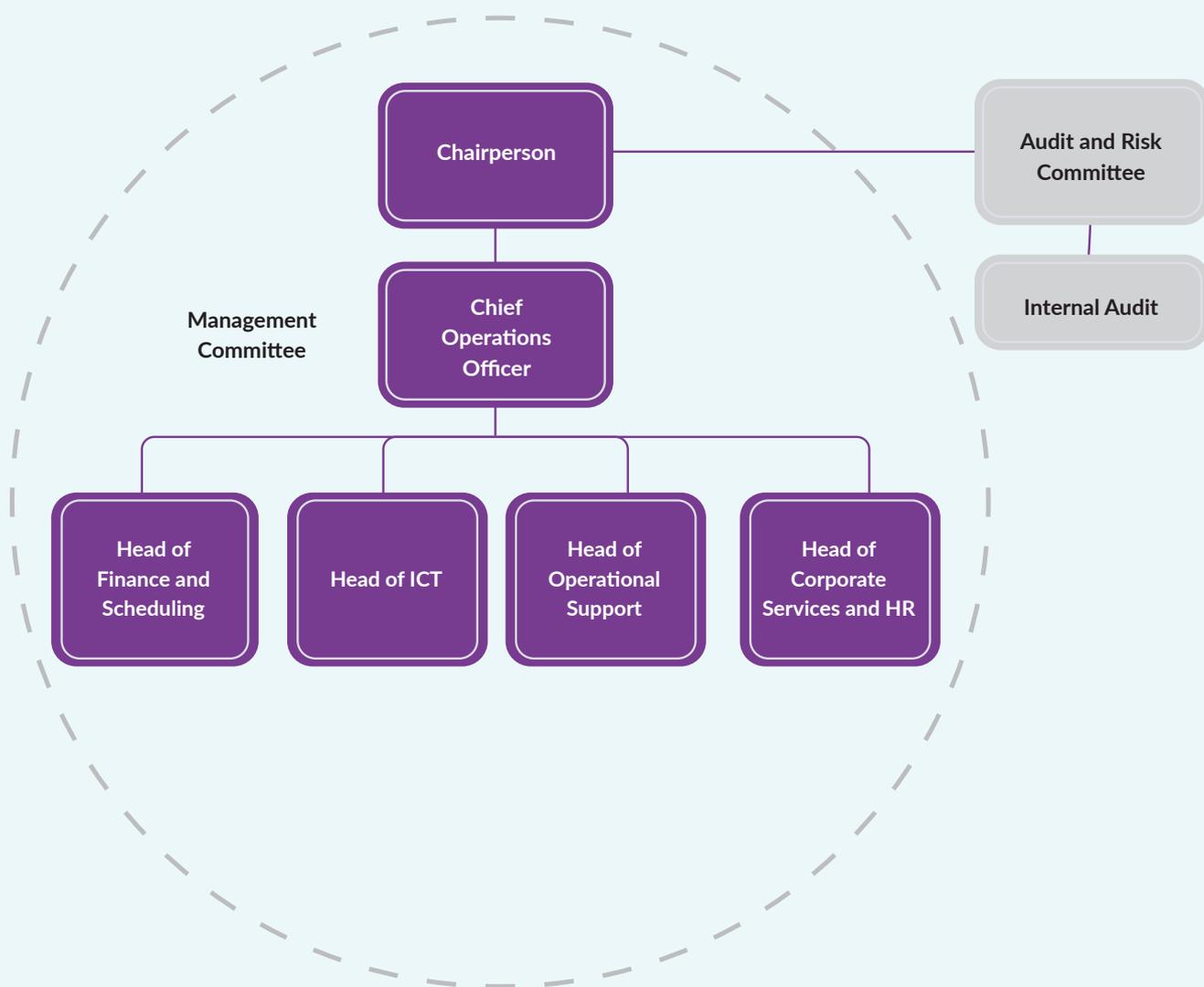
# Organisational Chart





# Appendix 2

# Management Committee and Governance











AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

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