



15TACD2024

Between:

██████████

**Appellant**

and

**THE REVENUE COMMISSIONERS**

**Respondent**

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**DETERMINATION**

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## **Introduction**

1. This matter comes before the Tax Appeal Commission (hereinafter the “Commission”) as an appeal against a decision of the Revenue Commissioners (hereinafter the “Respondent”) on 31 May 2023 to offset an overpayment of tax for the year 2021 in the amount of €2,624.75 against underpayments of income tax in the years 2019 and 2020 and against arrears of Local Property Tax (hereinafter “LPT”).
2. The oral hearing of this appeal took place on 2 November 2023.
3. The total amount of tax under appeal is €2,624.75.

## **Background**

4. ██████████ (hereinafter the “Appellant”) is a Pay As You Earn taxpayer.
5. The Appellant married her husband in 2006 and was jointly assessed to income tax with her husband from the year of marriage. In 2017 the Appellant elected for separate assessment to income tax for that tax year and in 2018 the Appellant again elected to be jointly assessed to income tax with her husband pursuant to the provisions of section 1018 of the Taxes Consolidation Act 1997 (hereinafter the “TCA1997”).
6. Prior to the Appellant’s marriage to her husband in 2006, her husband had purchased a property at ██████████ (hereinafter the “Property”) which is the family home of the Appellant and her husband. The Property is registered in the sole name of the Appellant’s husband.
7. Liabilities to LPT in relation to the tax years 2014 to 2021 had arisen in relation to the Property in circumstances where the Appellant’s husband had applied for, and been granted, a deferral of payments to liability to LPT in those years.
8. On 3 April 2023 the Respondent had issued Statements of Liability in respect of the Appellant and her husband’s tax for the years 2019 and 2020. The Statements of Liability issued by the Respondent determined that an underpayment of tax in the amount of €582.53 had arisen for the year 2019 and that an underpayment of tax in the amount of €929.31 had arisen for the year 2020. No appeals in relation to the Statements of Liability for the years 2019 and 2020 which were issued by the Respondent on 3 April 2023 were submitted to the Tax Appeals Commission.
9. The Appellant submitted a tax return to the Respondent in relation to the tax year 2021 in which claims in relation to tuition fees, dependent relative credit and health expenses were included. Following review of the claim by the Respondent, it was determined that

a total refund of €2,674.75 was due, that being broken down as being €1,365.21 in relation to the Appellant and €1,259.53 being in relation to the Appellant's spouse.

10. The Respondent offset the overpayment of tax of €2,624.75 which had arisen in relation to 2021 against the outstanding liabilities to LPT and to income tax as follows:

<b>Year</b>	<b>Tax type</b>	<b>Amount</b>
2020	Income Tax	€929.31
2019	Income Tax	€582.53
2017	LPT	€ 19.90
2016	LPT	€344.00
2015	LPT	€344.00
2014	LPT	€405.00
<b>Total</b>		<b>2,624.74</b>

11. On 31 May 2023 the Respondent issued a Statement of Liability to the Appellant for the year 2021 which reflected the overpayment amount and the offset treatment of the overpayment.

12. By way of Notice of Appeal dated 14 June 2023 the Appellant appealed the decision of the Respondent.

### **Legislation and Guidelines**

13. The legislation relevant to this appeal is as set out below.

#### Section 960H of the TCA1997 – Offset between taxes

*“(1)In this section—*

*“claim” means a claim that gives rise to either or both a repayment of tax and a payment of interest payable in respect of such a repayment and includes part of such a claim;*

*“liability” means any tax due and payable which is unpaid and includes any tax estimated to be due and payable;*

*“overpayment” means a payment or remittance (including part of such a payment or remittance) which is in excess of the amount of the liability against which it is credited.*

*(2)Where the Collector-General is satisfied that a person has not complied with the obligations imposed on the person in relation to either or both—*

*(a)the payment of tax that is due and payable, and*

*(b)the delivery of returns required to be made,*

*then the Collector-General may, in a case where a repayment is due to the person in respect of a claim or overpayment—*

*(i)where paragraph (a) applies, or where paragraphs (a) and (b) apply, instead of making the repayment, set the amount of the repayment against any liability, and*

*(ii)where paragraph (b) only applies, withhold making the repayment until such time as the returns required to be delivered have been delivered.*

*(3)(a)Where a person (referred to in this subsection as the “first-mentioned person”) has assigned, transferred or sold a right to a claim or overpayment to another person (referred to in this subsection as the “second-mentioned person”) and subsection (2)(a) applies, then the Collector-General shall, in a case where a repayment would have been due to the first-mentioned person in respect of the claim or overpayment if he or she had not assigned, transferred or sold his or her right to the claim or overpayment, instead of making the repayment to the second-mentioned person, set that claim or over-payment against tax that is due and payable by that first-mentioned person.*

*(b)Where the first-mentioned person and the second-mentioned person are connected persons within the meaning of section 10, then the balance, if any, of the repayment referred to in paragraph (a) shall be set against tax due and payable by the second-mentioned person.*

*(4)Where the Collector-General has set or withheld a repayment by virtue of subsection (2) or (3), then he or she shall give notice in writing to that effect to the person or persons concerned and, where subsection (2)(ii) applies, interest shall not*

*be payable under any provision of the Acts from the date of such notice in respect of any repayment so withheld.*

*...*

Section 1017 of the TCA1997 – Assessment of husband in respect of income of both spouses

*“(1)Where in the case of a husband and wife an election under section 1018 to be assessed to tax in accordance with this section has effect for a year of assessment—*

*(a)the husband shall be assessed and charged to income tax, not only in respect of his total income (if any) for that year, but also in respect of his wife’s total income (if any) for any part of that year of assessment during which she is living with him, and for this purpose and for the purposes of the Income Tax Acts that last-mentioned income shall be deemed to be his income,*

*(b)the question whether there is any income of the wife chargeable to tax for any year of assessment and, if so, what is to be taken to be the amount of that income for tax purposes shall not be affected by this section, and*

*(c)any tax to be assessed in respect of any income which under this section is deemed to be income of a woman’s husband shall, instead of being assessed on her, or on her trustees, guardian or committee, or on her executors or administrators, be assessable on him or, in the appropriate cases, on his executors or administrators.*

*(2)Any relief from income tax authorised by any provision of the Income Tax Acts to be granted to a husband by reference to the income or profits or gains or losses of his wife or by reference to any payment made by her shall be granted to a husband for a year of assessment only if he is assessed to tax for that year in accordance with this section.*

*(3)Subject to subsection (4), for a year of assessment prior to the current year of assessment in which this section applies as a consequence of—*

*(a)an election made (including an election deemed to have been duly made) under section 1018,*

*(b)an election made under section 1019(2)(a)(ii), or*

*(c)section 1019(4)(a),*

*a husband or a wife who is not assessed under this section may elect to be so assessed and such election shall apply in place of any earlier election or deemed election for that year of assessment.*

*(4)Subsection (3) shall not apply where the husband or the wife is a chargeable person (within the meaning of section 959A)."*

Section 1018 of the TCA1997 – election for assessment under section 1017

*"(1)A husband and his wife, where the wife is living with the husband, may at any time during a year of assessment, by notice in writing given to the inspector, jointly elect to be assessed to income tax for that year of assessment in accordance with section 1017 and, where such election is made, the income of the husband and the income of the wife shall be assessed to tax for that year in accordance with that section.*

*(2)Where an election is made under subsection (1) in respect of a year of assessment, the election shall have effect for that year and for each subsequent year of assessment.*

*(3)Notwithstanding subsections (1) and (2), either the husband or the wife may, in relation to a year of assessment, by notice in writing given to the inspector before the end of the year, withdraw the election in respect of that year and, on the giving of that notice, the election shall not have effect for that year or for any subsequent year of assessment.*

*(4) (a)A husband and his wife, where the wife is living with the husband and where an election under subsection (1) has not been made by them for a year of assessment (or for any prior year of assessment) shall be deemed to have duly elected to be assessed to tax in accordance with section 1017 for that year unless before the end of that year either of them gives notice in writing to the inspector that he or she wishes to be assessed to tax for that year as a single person in accordance with section 1016.*

*(b)Where a husband or his wife has duly given notice under paragraph (a), that paragraph shall not apply in relation to that husband and wife for the year of assessment for which the notice was given or for any subsequent year of assessment until the year of assessment in which the notice is withdrawn, by the person who gave it, by further notice in writing to the inspector.”*

Section 11 of the Finance (Local Property Tax) Act 2012 – Liable Person

*“(1)Subject to the provisions of this section, a person who holds any estate, interest or right in a relevant residential property entitling the person to—*

*(a)the immediate possession of such property for a period that may equal or exceed 20 years, or*

*(b)the receipt of rents or profits of such property for a period that may equal or exceed 20 years,*

*shall, for the purposes of this Act, be a liable person in relation to that property.*

*(1A)Where—*

*(a)a local authority or an approved housing body enters into a lease in relation to a relevant residential property, and*

*(b)the terms of the lease are such that the local authority or the approved housing body, as the case may be, would, but for this subsection, be the liable person in relation to the property,*

*the lessor shall be the liable person in relation to the property.*

*(2)If—*

*(a)2 or more persons each have an equal estate, interest or right in a relevant residential property that entitles each of them to the possession or receipt referred to in subsection (1)(a) or (b), all of those persons shall, for the purposes of this Act, be liable persons in relation to that property, or*



*(b) 2 or more persons have unequal estates, interests or rights in a relevant residential property, such or so many of those persons as have an estate, interest or right in the property that, as against the estate, interest or right of the other or others, is the minimum estate, interest or right giving rise, in the circumstances, to an entitlement to the possession or receipt referred to in subsection (1)(a) or (b) shall, for the purposes of this Act, be the liable person or persons in relation to that property.*

*(3) Without prejudice to subsections (1) and (2), the following persons shall, for the purposes of this Act, be liable persons in relation to a relevant residential property (the "property")—*

*(a) a person having an equitable or beneficial estate, interest or right in the property that entitles the person to the possession or receipt referred to in subsection (1)(a) or (b),*

*(b) a trustee that holds the property by an estate, interest or right in the property that entitles the trustee or a beneficiary to the possession or receipt referred to in subsection (1)(a) or (b),*

*(c) a trustee or other person having a power to appoint in the property, an estate, interest or right that entitles a person to the possession or receipt referred to in subsection (1)(a) or (b),*

*(d) a person having an exclusive right of residence in the property for—*

*(i) his or her life or the life or lives of one or more others, or*

*(ii) a period that may equal or exceed 20 years,*

*(e) the personal representative of the estate of a person who was a liable person by virtue of any of the preceding provisions of this section,*

*(f) a person occupying the property with a prima facie right to apply to be registered, pursuant to the Registration of Title Act 1964, in respect of any*

*estate, interest or right that would entitle the person to the possession or receipt referred to in subsection (1)(a) or (b).*

*(4) For the avoidance of doubt—*

*(a) in a case where a person is a trustee as referred to in subsection (3)(b), that person shall, for the purposes of this Act, be a liable person in relation to the relevant residential property concerned notwithstanding that the one or more beneficiaries under the trust is or are, for the purposes of this Act, also a liable person or persons in relation to that property, and*

*(b) a mortgagee not in possession of the relevant residential property concerned shall not, for the purposes of this Act, be a liable person in relation to that property.*

*(5) The circumstance of a person's holding a relevant residential property under a periodic tenancy, under a Part 4 tenancy or a further Part 4 tenancy under the Residential Tenancies Act 2004 or under any other tenancy not of a term certain, which circumstance, if it were to endure, could result in the person's being in possession of that property for 20 or more years, does not operate to render him or her a liable person, for the purposes of this Act, in relation to that property.*

*(5A) (a) Subject to paragraph (b), where—*

*(i) at any time on or after the lapse of 12 months from the death of a person (the 'deceased') a person occupies or receives the rents or profits from a relevant residential property comprised in the estate of the deceased (and whether or not such occupation or receipt by that person also occurred before that lapse), and*

*(ii) during that period of 12 months no grant of representation in respect of the deceased's estate has been made,*

*then, unless and until a grant of representation is made in respect of that estate, the person shall be deemed to be a liable person in relation to that relevant residential property for so long as such occupation or receipt by the person in relation to that property continues.*

*(b) This subsection shall not apply to a case in which the deceased died testate leaving an executor surviving him or her.*

*(6) The absence of documentary evidence, or the demonstration by or on behalf of a person (the “disputant”) of the absence of documentary evidence, of title to property shall, not of itself, preclude—*

*(a) the making of an estimate or assessment to local property tax in relation to that property or, as the case may be, the making of an estimate or assessment to such tax on the disputant in relation to that property, or*

*(b) the making of a finding that a person or, as the case may be, the disputant is, for the purposes of this Act, a liable person in relation to that property.”*

## **Submissions**

### Appellant’s Submissions

14. The Appellant submitted the following in her Notice of Appeal to the Commission:

*“I applied for a statement of liability for 2021. After the assessment, the refunds due to me was used to offset local property tax (LPT) which I am not liable for. I do not own a property and I am not a joint owner of any property. I requested for this mistake to be rectified and I was told that I am liable for LPT because I am assessed jointly. This is wrong. It’s not right for me to be paying for what I am not liable for because I am jointly assessed with someone who is liable. I did not give any consent and I am not consenting to use my tax refunds to offset any LPT someone else is liable for. I will like to have any money due to me to be refunded back to me.*

*Thank you”*

15. The Appellant submitted the following in her Statement of Case:

*“On [REDACTED], I received Statement of Liability for the year 2021 from the Revenue. I noticed that part of the overpayment from that year was used to offset Local Property Tax (LPT). No communication was made to me regarding the deductions. I understand that I am jointly assessed with my spouse but, I am not liable for any*

*property tax. I made an enquiry on 01/06/2023 regarding the offset for LPT and requested to have the statement reviewed.*

*On 10/06/2023, I received a reply from [REDACTED] who have the reason for the offset is because I am jointly assessed with the liable person.*

*On 14/06/2023, I received a message from [REDACTED] to inform that any underpayments of tax belong to both parties.*

*I am appealing this decision because I should not be made to pay for what I am not liable for because I am jointly assessed with the liable person”*

16. At the oral hearing of this appeal, the Appellant stated that she married her husband in 2006 and that her husband owned the Property prior to their marriage. The Appellant accepted that she is jointly assessed to income tax with her husband and that she has been jointly assessed to tax with her husband since 2006, save and except for the year 2017 when she elected to be separately assessed to income tax. The Appellant agreed that she had elected to be jointly assessed to income tax with her husband in 2018 and that remains the position since then.
17. The Appellant stated that she accepts that arrears of LPT in relation to the Property have arisen but she is not the liable person to LPT in relation to the Property. She stated that, in her opinion, it is not right to make her pay the LPT liabilities which her husband has allowed arise. She stated that she had no knowledge of the arrears of LPT which had arisen prior to receiving the Statement of Liability for 2021 which the Respondent issued on 31 May 2023. She stated that the Respondent had never communicated with her in relation to the arrears and that she was taken by surprise when the Respondent had offset the overpayment for 2021 against the LPT arrears.
18. She stated that, in previous years, refunds of income tax which have arisen have always been split between her and her husband and that any refund to which she was entitled was paid into her bank account and any refund to which her husband was entitled was paid into his bank account. She stated that she is of the opinion that the same system should apply to the refund due for 2021.
19. She stated that the refund to which her husband is entitled for 2021 should be used to repay the LPT arrears which have arisen.

### Respondent's Submissions

20. The Respondent submitted that the Appellant's husband is the liable person to LPT in relation to the Property pursuant to the provisions of section 11 of the Finance (Local Property Tax) Act 2012.
21. The Respondent submitted that, as the Appellant is jointly assessed to income tax with her husband, and as the Appellant's husband is the assessable person pursuant to the provisions of section 1017 of the TCA1997, it is appropriate that any underpayments of income or arrears of LPT which had arisen should be treated jointly.
22. The Respondent stated that underpayments of income tax had arisen in relation to 2019 in the amount of €582.53 and in relation to 2020 in the amount of €929.31.
23. The Respondent stated that the Appellant's husband had applied for, and been granted, a deferral of LPT in relation to the tax years 2014 to 2021. The Respondent stated that, on 12 April 2023, it had written to the Appellant's husband seeking information in relation to the ongoing deferral of LPT and sought certain documentation from the Appellant's husband within 21 days. No response was received and on 15 May 2023 the Respondent again wrote to the Appellant's husband informing him that the deferral of the arrears of LPT had been cancelled and that payment of the arrears along with late payment interest of 8% per annum had been applied to the outstanding liabilities for 2014 to 2021.
24. The Respondent submitted that it is appropriate that the liabilities in relation to the underpayment of income tax for 2019 and 2020 and the arrears of LPT which have arisen in relation to the Property be offset against the overpayment of tax which has arisen for 2021 pursuant to the provisions of section 960H of the TCA1997.

### **Material Facts**

25. The material facts of this appeal are not at issue between the Parties and the Commissioner finds the following as the material facts in this appeal:
  - i. The Appellant is a Pay As You Earn taxpayer.
  - ii. The Appellant married her husband in 2006 and was jointly assessed to income tax with her husband from the year of marriage.
  - iii. In 2017 the Appellant elected for separate assessment to income tax for that tax year and in 2018 the Appellant again elected to be jointly assessed to income tax with her husband pursuant to the provisions of section 1018 of the TCA1997.

- iv. As a result, the Appellant's husband is the assessable and chargeable person to income tax pursuant to the provisions of section 1017 of the TCA1997.
- v. Prior to the Appellant's marriage to her husband in 2006, her husband had purchased the Property which is registered in the sole name of the Appellant's husband.
- vi. Liabilities to LPT in relation to the tax years 2014 to 2021 had arisen in relation to the Property in circumstances where the Appellant's husband had applied for, and been granted, a deferral of payments to liability to LPT in those years.
- vii. On 3 April 2023 the Respondent issued Statements of Liability in respect of the Appellant and her husband's tax for the years 2019 and 2020. The Statements of Liability raised by the Respondent determined that an underpayment of tax in the amount of €582.53 had arisen for the year 2019 and that an underpayment of tax in the amount of €929.31 had arisen for the year 2020. No appeals in relation to the Statements of Liability for the years 2019 and 2020 which were issued by the Respondent on 3 April 2023 were submitted to the Tax Appeals Commission.
- viii. The Appellant submitted a tax return to the Respondent in relation to the tax year 2021 in which claims for tax credits in relation to tuition fees, dependent relative credit and health expenses were included. Following review of the claim by the Respondent, it was determined that a total refund of €2,674.75 was due, that being broken down as being €1,365.21 in relation to the Appellant and €1,259.53 being in relation to the Appellant's spouse.
- ix. The Respondent offset the overpayment of tax of €2,624.75 which had arisen in relation to 2021 against the outstanding liabilities to LPT and income tax as follows:

<b>Year</b>	<b>Tax type</b>	<b>Amount</b>
2020	Income Tax	€929.31
2019	Income Tax	€582.53
2017	LPT	€ 19.90
2016	LPT	€344.00
2015	LPT	€344.00
2014	LPT	€405.00
<b>Total</b>		<b>2,624.74</b>

- x. On 31 May 2023 the Respondent issued a Statement of Liability to the Appellant for the year 2021 which reflected the overpayment amount and the offset treatment of the overpayment.
- xi. By way of Notice of Appeal dated 14 June 2023 the Appellant appealed the decision of the Respondent.

### **Analysis**

26. The burden of proof lies with the Appellant. As confirmed in *Menolly Homes v Appeal Commissioners* [2010] IEHC 49, the burden of proof, as in all taxation appeals, is on the taxpayer. As confirmed in that case by Charleton J at paragraph 22:-

*“This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioner as to whether the taxpayer has shown that the tax is not payable.”*

27. There is no dispute between the Parties that underpayments of income tax of €582.53 for 2019 and €929.31 for 2020 had arisen. Equally, there is no dispute between the Parties that arrears of LPT in relation to the Property for the years 2014 to 2021 had arisen.

28. The issue which arises in this appeal is in relation to the offsetting of the amount of the repayment of €2,624.75 which was due to the Appellant and her husband under the joint assessment against the underpayments of income tax for 2019 and 2020 and against the arrears of LPT between 2014 and 2017 which had arisen.

29. In particular, the Appellant is of the opinion that, as she is not the liable person to LPT in relation to the Property, no offset in relation to the LPT arrears should have been made against her part of the overpayment due for 2021.

30. Section 960H(2) of the TCA1997 provides that:

*“Where the Collector-General is satisfied that a person has not complied with the obligations imposed on the person in relation to either or both—*

*(a) the payment of tax that is due and payable, and*

*...*

*then the Collector-General may, in a case where a repayment is due to the person in respect of a claim or overpayment—*

*(i) where paragraph (a) applies, ..., instead of making the repayment, set the amount of the repayment against any liability, ...”*

31. The effect of section 960H(2) of the TCA1997 is that, where a person has not made the appropriate payment of a tax which is due and payable, the Respondent may set the amount of a repayment due to a person in respect of an overpayment of tax against the tax which is due and payable.

32. Section 1017 of the TCA1997 provides that:

*“(1)Where in the case of a husband and wife an election under section 1018 to be assessed to tax in accordance with this section has effect for a year of assessment—*

*(a)the husband shall be assessed and charged to income tax, not only in respect of his total income (if any) for that year, but also in respect of his wife’s total income (if any) for any part of that year of assessment during which she is living with him, and for this purpose and for the purposes of the Income Tax Acts that last-mentioned income shall be deemed to be his income,*

*(b)the question whether there is any income of the wife chargeable to tax for any year of assessment and, if so, what is to be taken to be the amount of that income for tax purposes shall not be affected by this section, and*

*(c)any tax to be assessed in respect of any income which under this section is deemed to be income of a woman’s husband shall, instead of being assessed on her, or on her trustees, guardian or committee, or on her executors or administrators, be assessable on him or, in the appropriate cases, on his executors or administrators.”*

33. The effect of section 1017(1) of the TCA1997 is that, where a married couple have elected to be jointly assessed to income tax, the husband shall be assessed and charged to income tax in respect of both his total income and the total income of his wife and that the income of the wife shall be deemed to be the income of the husband.

34. In this appeal, the Appellant elected to be jointly assessed to income tax with her husband from 2018 pursuant to the provisions of section 1018(1) of the TCA1997. Section 1018(2) of the TCA1997 provides that where an election to be jointly assessed to income tax is made under section 1018(1) of the TCA1997 in respect of a year of assessment, the election shall have effect for that year and for each subsequent year of assessment.

35. As a result of the above, the Appellant and her husband were jointly assessed to tax in 2021 with the Appellant’s income being treated as that of her husband pursuant to the provisions of section 1017(1) of the TCA1997. The use of the word “*shall*” in section



1017(1) of the TCA1997 indicates a lack of discretion on the part of the Respondent and on the part of the Commissioner in this regard.

36. In addition, the provisions of section 960H of the TCA1997 mean that for 2021 the Respondent may set the amount of a repayment due to a person in respect of an overpayment of tax against the tax which is due and payable. Therefore the Commissioner determines that the Respondent was correct in setting the amount of the repayment of €2,624.75 which was due to the Appellant and her husband under the joint assessment against the underpayments of income tax for 2019 and 2020 and against the arrears of LPT between 2014 and 2017 which had arisen.

### **Determination**

37. Having considered the facts and circumstances of this appeal, together with the submissions from both Parties, the Commissioner determines that the Appellant has not succeeded in establishing that the Respondent was incorrect in setting the amount of the repayment of €2,624.75 which was due to the Appellant and her husband under the joint assessment against the underpayments of income tax for 2019 and 2020 and against the arrears of LPT between 2014 and 2017 which had arisen.

38. It is understandable that the Appellant will be disappointed with the outcome of her appeal. The Appellant was correct to check to see whether her legal rights were correctly applied.

39. The Commissioner appreciates and acknowledges the helpful, courteous and efficient manner in which both the Appellant and Respondent conducted this appeal.

40. This Appeal is determined in accordance with Part 40A of the TCA1997 in particular section 949AK thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA1997.

### **Notification**

41. This determination complies with the notification requirements set out in section 949AJ of the TCA1997, in particular section 949AJ(5) of the TCA1997 and section 949AJ(6) of the TCA1997. For the avoidance of doubt, the Parties are hereby notified of the determination under section 949AJ of the TCA1997 and in particular the matters as required in section 949AJ(6) of the TCA1997. This notification under section 949AJ of the TCA1997 is being sent via digital email communication **only** (unless the Appellant opted for postal communication and communicated that option to the Commission). The Parties shall not receive any other notification of this determination by any other methods of communication.

## Appeal

42. Any party dissatisfied with the determination has a right of appeal on a point or points of law only to the High Court within 42 days after the date of the notification of this determination in accordance with the provisions set out in section 949AP of the TCA1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.



Clare O'Driscoll  
Appeal Commissioner  
6 November 2023