



AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

120TACD2025

Between

[REDACTED]

Appellant

and

The Revenue Commissioners

Respondent

Determination

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Introduction

1. This is an appeal to the Tax Appeals Commission (“the Commission”) brought by [REDACTED] (“the Appellant”) under sections 865(7) and 949I of the Taxes Consolidation Act 1997 (“the TCA 1997”), against a refusal by the Revenue Commissioners (“the Respondent”) of a claim made by the Appellant for a repayment of income tax in the amount of €1,628.28 for the tax year 2019, on the ground that the Appellant’s claim for a repayment of overpaid income tax for the year 2019 was made outside the statutory timeframe.
2. On 29 January 2025, the Commission notified the Appellant and the Respondent that the Commissioner intended to adjudicate on this appeal without a hearing and informed the parties that they could request a hearing within 21 days of that notification. Neither of the parties objected or requested a hearing of the appeal. Accordingly, this appeal is adjudicated without a hearing, under section 949U of the TCA 1997.

Background

3. The Respondent submitted that on 16 October 2024, the Appellant filed an income tax return for 2019. The income tax return indicated that the Appellant had overpaid income tax in the amount of €1,628.28.
4. On 18 October 2024, the Respondent wrote to the Appellant to inform him of its decision to refuse the Appellant’s claim for a repayment of income tax for the year 2019, on the ground that the Appellant’s income tax return for 2019 was filed outside the four year time limit imposed by legislation.
5. On 31 October 2024, the Appellant submitted a Notice of Appeal to the Commission, which enclosed correspondence from the Respondent. On 6 December 2024, the Appellant submitted a Statement of Case. In neither his Notice of Appeal nor his Statement of Case did the Appellant dispute that he had filed his income tax return for 2019 in 2024.
6. On 21 January 2025, the Respondent submitted a Statement of Case. The Commissioner has considered all of the documentation submitted by the parties in this appeal.

Legislation and Guidelines

7. The legislation relevant to this appeal is as follows:
8. Section 865 of the TCA 1997 provides (among other things):

“(2) Subject to the provisions of this section, where a person has, in respect of a chargeable period, paid, whether directly or by deduction, an amount of tax which is not due from that person or which, but for an error or mistake in a return or statement made by the person for the purposes of an assessment to tax, would not have been due from the person, the person shall be entitled to repayment of the tax so paid.

...

(3) A repayment of tax shall not be due under subsection (2) unless a valid claim has been made to the Revenue Commissioners for that purpose.

...

(4) Subject to subsection (5), a claim for repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made—

(a) in the case of claims made on or before 31 December 2004, under any provision of the Acts other than subsection (2), in relation to any chargeable period ending on or before 31 December 2002, within 10 years,

(b) in the case of claims made on or after 1 January 2005 in relation to any chargeable period referred to in paragraph (a), within 4 years, and

(c) in the case of claims made—

*(i) under subsection (2) and not under any other provision of the Acts,
or*

(ii) in relation to any chargeable period beginning on or after 1 January 2003,

within 4 years,

after the end of the chargeable period to which the claim relates.”

Submissions

Appellant

9. In his Notice of Appeal and Statement of Case, the Appellant submitted:

“I was unaware of my income tax overpayments until I applied for the Help to Buy to Scheme last week. I was applying for the scheme to help with purchasing my first home. When completing the application, it stated that I didn't have a tax clearance certificate. I contacted the accountant who had not filed the nil returns for 2019. I was unaware of my overpayment and it is a substantial amount to overpay. The letter I received from Revenue states that I can appeal this decision. The notification of overpayment was only processed and notified this month, letter provided. It stated

my overpayment and said it will be dealt with as soon as possible. Can you please review my appeal and let me know if you require anything further.”

Respondent

10. In its Statement of Case, the Respondent submitted (among other things):

“The Appellant filed their 2019 Income Tax return on 16 October 2024. The return indicated that they had overpaid their tax in the amount of €1,628.28. This refund was refused by Revenue as the Income Tax return was filed outside the four-year time limit as imposed by legislation. It is this decision that the Appellant is appealing.

In his Notice of Appeal, the Appellant states that they were unaware that the return was outstanding and they only became aware of it when applying for the Help to Buy Scheme and it was then they realised that their agent that forgot to file the return.

...

For the 2019 Income Tax return to be a valid return and any overpayment be available for refund or offset, it would have to be filed within 4 years of the end of the chargeable period i.e. on or before 31 December 2023.

As the Appellant filed their 2019 Income Tax return on 16 October 2024 and as this is clearly outside of the 4-year limit imposed by Section 865 of the Acts, Revenue are precluded from allowing refund or offset of the overpaid tax in the total amount of €1,628.28.”

Material Facts

11. Having read the documentation submitted, the Commissioner makes the following findings of material fact:

- 11.1. On 16 October 2024, the Appellant filed an income tax return for the 2019 tax year.
- 11.2. The income tax return indicated that he had overpaid income tax for 2019 in the amount of €1,628.28.
- 11.3. On 18 October 2024, the Respondent refused a repayment of the overpaid income tax on the ground that the Appellant had filed his income tax return for 2019, outside the four year statutory time limit.
- 11.4. On 31 October 2024, the Appellant submitted a Notice of Appeal to the Commission.

Analysis

12. This appeal relates to the Respondent's refusal of the Appellant's claim for a repayment of overpaid income tax for the tax year 2019. In an appeal before the Commission, the burden of proof rests on the Appellant, who in this appeal must show that the Respondent was incorrect to refuse a claim for repayment of the amount of income tax overpaid by the Appellant. In the High Court case of *Menolly Homes Ltd v Appeal Commissioners and another* [2010] IEHC 49, Charleton J. stated at paragraph 22 that:

"The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioners as to whether the taxpayer has shown that the relevant tax is not payable".

Section 865 TCA 1997

13. Section 865(2) of the TCA 1997 provides that a person is entitled to a repayment of tax paid where that tax is not due from that person. However, section 865(4) of the TCA 1997 provides that *"a claim for repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made... within 4 years, after the end of the chargeable period to which the claim relates"* (emphasis added).
14. In this appeal, the relevant tax year was 2019. Therefore, the claim for a repayment of income tax must have been made on or before 31 December 2023. The Appellant has not disputed that he filed his income tax return for 2019 on 16 October 2024. It is this date that establishes a valid claim for the purposes of section 865(3) of the TCA 1997. Having regard to this date, the Commissioner is satisfied that the Appellant's claim fell outside the four year time limit prescribed in section 865(4) of the TCA 1997.
15. The Commissioner acknowledges the Appellant's submission that he was unaware of the overpayment until 2024 and that his accountant had not filed a return for 2019. However, the use of the word "shall" in section 865(4) of the TCA 1997 indicates an absence of discretion in the application of this provision. The wording of the provision does not provide for extenuating circumstances in which the four year rule might be mitigated. The legislation does not afford the Commissioner any discretion to disapply the rule.
16. Previous determinations of the Commission have addressed the matter of repayment in the context of the four year statutory limitation period. These determinations may be found on the Commission website¹.

¹ www.taxappeals.ie

17. The Commissioner appreciates that this decision will be disappointing for the Appellant. The Commissioner acknowledges the circumstances outlined on appeal. The Appellant was entitled to check whether the Respondent's refusal of his claim for a repayment of income tax was correct. However as noted above, the legislation does not afford the Commissioner any discretion on this matter.

Determination

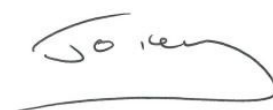
18. For the reasons set out above, the Commissioner determines that the Appellant has not succeeded in showing that the Respondent was incorrect to refuse the Appellant's claim for a repayment of income tax in the amount of €1,628.28, under section 865(4) of the TCA 1997.
19. This Appeal is determined in accordance with Part 40A of the TCA 1997 and in particular section 949U thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

Notification

20. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ(5) and section 949AJ(6) of the TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ of the TCA 1997 and in particular the matters as required in section 949AJ(6) of the TCA 1997. This notification under section 949AJ of the TCA 1997 is being sent via digital email communication **only** (unless the Appellant opted for postal communication and communicated that option to the Commission). The parties will not receive any other notification of this determination by any other methods of communication.

Appeal

Any party dissatisfied with the determination has a right of appeal on a point or points of law only within 42 days after the date of the notification of this determination in accordance with the provisions set out in section 949AP of the TCA 1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.



Jo Kenny
Appeal Commissioner
12 March 2025