



AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

168TACD2025

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") pursuant to and in accordance with the provisions of section 949I of the Taxes Consolidation Act 1997 ("the TCA 1997") brought by [REDACTED] ("the Appellant"). This appeal is against the notice of assessment for payment of Universal Social Charge ("USC") in the amount of €875.54 issued by the Revenue Commissioners ("the Respondent") arising from the PAYE/USC Statement of Liability for the tax year 2023, dated 26 August 2024.
2. In accordance with the provisions of section 949U of the TCA 1997 and by agreement with the parties, this appeal is adjudicated and determined without a hearing.

Background

3. On 26 September 2024 the Appellant submitted a Notice of Appeal to the Commission. An extract of the Appellant's Notice of Appeal is set out below:

"I will to ash [sic] for your assistance with my Tax. I noted on my tax statement when I went to do my medical returns that I underpaid tax in 2023 which was over 1000 before I submitted my medical expenses which now leaves me with an underpayment of 875.54. When I first noticed the underpayment, I contacted the PAYE section of Revenue and was informed that the underpayment was due to my earnings in 2023 going over 60000 and so I had my USCs recalculated and that's where the underpayment came from. I informed them that this arose from arrears backdated to 2022. I was told to get confirmation from [REDACTED] to confirm this, which I got. I then booked an appointment to visit the tax office on the 12th of Sept at 12.30 to show and explain my position. But the letter was not accepted and I was informed that [REDACTED] would have to amended [sic] the payroll returns for 2022/2023 to the tax office. I then made contact again with payroll [REDACTED] and told them what they had to do, the lady said she would see how she could help. I have since on two occasions contacted payroll dept [REDACTED] to see what they did to be informed on the 26th Sept that they could not do what was requested -and that the letter issued to me on the 05/09/2024 was the normal practice, and that tax accepted such letters. I have again today 26th Sept contacted the PAYE. section and the employers' section to see if I could resolve the issue – but still get the same reply. That Tax and USCs is paid on returned income for the year of tax for PAYE. My interpretation is, that due to the fact that the arrears were due from Feb 2022 and only paid on the 16/06/2023 which is outside of my control my tax calculation should reflect this. If this was the case, I would not be liable for the

underpayment. I am retired and in my [REDACTED] and this process is not helping my health condition, I hope you can get this issue resolved."

Legislation and Guidelines

4. The relevant legislation and guidelines are:

Section 112 of the TCA 1997: Basis of assessment, persons chargeable and extent of charge; see Appendix I.

Section 531AN of the TCA 1997: *Rate of Charge*; see Appendix II.

Sections 985 and 986 of the TCA 1997; see Appendix III

The Respondent's Tax & Duty Manual 18D-00-01.

Submissions

The Appellant's Submissions

5. An extract of the Appellant's Statement of Case is set out below:

"The arrears were due to Department of Health Circular 8/2022 Application of 1st February 2022 pay adjustments for specified grades and FEMPI restoration from July 1st 2022 and 1% Building Momentum increase due from 1st October NOT paid til March 2023.

My interpretation is, that due to the fact that the arrears were due from Feb 2022 and only paid on the 16/06/2023 which is outside of my control and is due to the Department of [REDACTED] only sanctioning the payment via the National Director Human Resources in Oct 2022 which the pay role in [REDACTED] did not pay til 2023. my tax calculation should reflect this for 2022/2023. If this was the case, I would not be liable for the underpayment."

The Respondent's Submissions

6. An extract of the Respondent's Statement of Case is set out below:

"1. Statutory provisions and other materials being relied on

1.1 Section 112(1) of the Taxes Consolidation Act (TCA) 1997

1.2 Section 531AN of the TCA 1997

1.3 Part 18D-00-01 Tax & Duty Manual

1.4 114 TACD 2022

1.5 131 TACD 2022

2. Outline of relevant facts

The Appellant is currently an employee of [REDACTED]. A Tax Credit Certificate for 2023 issued to the Appellant on 9 December 2022 in advance of 2023 tax period. The certificate confirmed the reduced rates of Universal Social Charge (USC) were applicable to the Appellant as they were aged 70 or older. When issuing the Tax Credit Certificate, the income of the Appellant chargeable to USC was not expected to exceed €60,000.00 for that year. In 2023, the Appellant received payroll arrears payments through payroll that were due to them from 1 February 2022 onwards. The payroll arrears were correctly processed by [REDACTED] through the Appellants payroll in 2023. As a result, the gross income of the Appellant for 2023 exceeded the €60,000 threshold for the reduced 2% rate of USC, as the income chargeable to USC was €61,304.99. The Appellant submitted a 2023 Income Tax Return on 26 August 2024 and a Statement of Liability dated 26 August 2024 issued to confirm an underpayment in the amount of €875.54. The Appellant submitted an amended 2023 Income Tax Return on 30 September 2024 to claim tax relief on Health Expenses incurred in of €2,425.00. An amended Statement of Liability dated 30 September 2024 was issued to confirm the revised underpayment amount of €554.74. The underpayment will be collected by the Respondent through a reduction of the Appellant's tax credits from 2025-2028:

- 2025 - €138.68
- 2026 - €138.68
- 2027 - €138.69
- 2028 - €138.69

The Appellant corresponded with the Respondent to query the Statement of Liability issued for this period, during which time the Appellant was advised their income is taxable on the receipts basis and as such the arrears that were received in 2023 were correctly taxable in 2023 despite some of the income being proper to 2022. The Respondent confirmed to the Appellant as their income for 2023 exceeded €60,000, the reduced rates of USC were not applicable.

Calculation of the Appellants USC liability in 2023:

Gross income liable to USC €61,304.99

USC due @ 0.5% €60.06

USC due @ 2% €218.16

USC due @ 4.5% €1,727.32

USC Due €2,005.54

Less USC Paid €1,045.91

Underpayment €959.63

3. Relevant case law

Section 531AN of the TCA 1997 (as enacted in 2016): Notes the following:

“(1) For each tax year an individual shall be charged to universal social charge on his or her aggregate income for the tax year — (a) at the rate specified in column (2) of Part 1 of the Table to this section corresponding to the part of aggregate income specified in column (1) of Part 1 of that Table where the individual is— (i) aged under 70 years, or

(ii) aged 70 years or over at any time during the tax year and has aggregate income that exceeds €60,000”.

or

(b) at the rate specified in column (2) of Part 2 of the Table to this section corresponding to the part of aggregate income specified in column (1) of Part 2 of that Table where the individual is aged 70 years or over at any time during the tax year and has aggregate income that does not exceed €60,000”.

Menolly Homes Ltd v Appeal Commissioners and Revenue Commissioners: [2010] ITR 75 states that ‘The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer’ (para. 22). The onus, therefore, is on the Appellant to show that the Respondent has misapplied the legislation with regard to the taxation of his USC income for 2023. Section 112 of the TCA 1997, as amended by the Finance Act 2017, is clear in its meaning. Subsection (3) therein provides that income tax to be charged under Schedule E for the year “of assessment 2018 and subsequent years of assessment in respect of emoluments to which Chapter 4 of Part 42 applies or is applied shall be computed on the amount of the emoluments paid to the person in the year of assessment”. Therefore, it is clear that the income payable to the Appellant in 2023 was correctly chargeable to income tax and USC deductions for that tax period.

The judgement of the court in Bolands Limited v Revenue Commissioners 1 ITR 34 states that the burden of proof falls on “he who asserts”, i.e., the Appellant. Furthermore, in the case of MacEachern v Carr [1996] STC 282, it was observed that one of the reasons the onus is justified is because it is only the taxpayer who has access to the full facts relating to their personal situation. In this case, the Respondent can find no evidence to amend the Statement of Liability issued for the 2023 period.

4. Conclusion

The facts of the case clearly establish that the Appellant received income via their payroll in 2023 some of which related to 2022. The facts are also beyond doubt that as a result of this, the income of the Appellant in 2023 exceeded €60,000.

The Respondent does sympathise with the Appellant’s position but would emphasise the meaning of the legislation within the TCA 1997 following its amendment by Section 77 of the Finance Act 2017 is clear. Where arrears are received, the arrears are to be charged for the year of receipt, and not for the year in which they were earned. In this case it is clear some of the payments received by the Appellant in 2023 related to 2022, however in accordance with the legislation this income was correctly chargeable to 2023.”

Material Facts

7. Having considered and assessed all the documentation submitted and the submissions made by the parties in this appeal, the Appeal Commissioner (“the Commissioner”) makes the following findings of material fact:
 - 7.1. the Appellant received payments of salary arrears on 16 June 2023, which were due to him from February 2022;
 - 7.2. the Appellant’s income chargeable to USC for 2023 was €61,304.00 and thus, exceeded the €60,000 threshold for the reduced rate of USC at 2%;
 - 7.3. the Statement of Liability dated 26 August 2024 stated the amount of €875.54 was due in respect of USC.

Analysis

8. All material submitted to the Commission has been considered and assessed by the Commissioner before making this determination.
9. The Commissioner is bound by the prevailing legislation and guiding case law from the Superior Courts which has found that in any appeal before the Commission the burden

of proof rests on the Appellant and that it is the Appellant who must satisfy the Commission at the threshold of the balance of probabilities, that an assessment to tax made against them is incorrect. This binding legal principle was stated in the High Court case of *Menolly Homes Ltd v Appeal Commissioners and Anor.* [2010] ITR 75, wherein at paragraph 22, Charleton, J. stated:

“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”.

10. The Commissioner also refers to paragraph 12 of the High Court case of *Menolly Homes*, wherein Charleton, J. stated:

“Revenue law has no equity. Taxation does not arise by virtue of civic responsibility but through legislation. Tax is not payable unless the circumstances of liability are defined, and the rate measured, by statute...”

11. The Commissioner in consideration and in assessment of the submissions made by the Appellant refers to the Court of Appeal judgement in *Lee v The Revenue Commissioners* [2021] IECA 18, wherein Murray, J. stated at paragraph 20:

“The issue is, first and foremost, one of statutory construction. The Appeal Commissioners are a creature of statute, their functions are limited to those conferred by the TCA, and they enjoy neither an inherent power of any kind, nor a general jurisdiction to enquire into the legal validity of any particular assessment. Insofar as they are said to enjoy any identified function, it must be either rooted in the express language of the TCA or must arise by necessary implication from the terms of that legislation.”

12. It is noted that prior to the commencement of the Finance Act, 2017, income tax was computed on the amount of income “for the year of assessment” it was attributable to. This had been the legal position for many years and was examined in *Bedford v BH*, [1968] IR 320, when Kenny, J. held in the context of an arrears payment made to a company director that tax deducted under the PAYE system was assessable in the “year of assessment” to which it was attributable. This was so even if the payment was received in a subsequent year. This meant that arrears payments were assessed for the year they were earned, not the year received. This was how tax matters were assessed until the coming into force of the Finance Act 2017.

13. It is noted that Schedule E is the heading under which employment income is charged pursuant to section 112 of the TCA 1997. It is further noted that further to the provisions of sections 985 and 986 of the TCA 1997 that the pay as you earn ("PAYE") system obliges an employer to deduct tax from employee payments.
14. It is noted that from the commencement of the Finance Act 2017, and therefore with effect from 2018 onwards, the computation of income tax under the PAYE system would be based on the date of receipt of income. The Commissioner in consideration and in assessment of section 112 of the TCA 1997 notes that at subsection (3) of the section, it provides that income tax which is to be charged under Schedule E for the year 2018 and thereafter must be computed on the basis of the amount of income received by a taxpayer in that year regardless of the year the payment was earned in/attribution to.
15. The Commissioner refers to the provisions of section 112 (3) of the TCA 1997 and finds that the legislation mandates that all of the Appellant's Schedule E income received by him in 2023 shall be assessed as being part of the Appellant's charge to income tax for the year 2023. The Commissioner finds that notwithstanding that some of the payments made to the Appellant in 2023 were attributable to his entitlement to payment for the year 2022, that all the payments made to the Appellant in 2023 must be assessed as being part of the Appellant's charge to income tax for the year 2023.

Determination

16. The Commissioner finds that because of the provisions of section 112 of the TCA 1997 with effect from 2018, the Appellant's Schedule E income was assessed by the Respondent on the basis of when the payment was received and not the period it was attributable to. The Commissioner finds that the Respondent did therefore act in accordance with the prevailing legislation.
17. Having considered and assessed all the material before the Commission and the provisions of section 112 of the TCA 1997 the Commissioner finds that the Appellant has not established on the balance of probabilities that the Respondent was not entitled to issue the demand for payment of an underpayment of USC in the amount of €875.54.
18. The Commissioner determines that further to the provisions of section 949AL (1)(b) of the TCA 1997 that the amount demanded by the Respondent for payment shall stand.
19. The Commissioner acknowledges that the Appellant was within ■■■ rights to seek an appeal of the Respondent's determination in the Statement of Liability for Income Tax for the 2023 tax year and the demand for payment on an underpayment of USC in the

amount of €875.54. The Commissioner understands the Appellant will be disappointed with this determination.

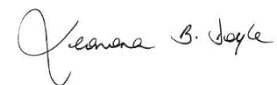
20. This Appeal is determined in accordance with Part 40A of the TCA 1997 and in particular sections 949AL(1) and 949U thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997. This determination by the Commissioner of the Appellant's appeal is final and conclusive further to the provisions of section 949AP of the TCA 1997.

Notification

21. 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.
22. 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

23. 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.



LEONORA B. DOYLE
Appeal Commissioner
17 April 2025

APPENDIX I

Section 112 of the TCA 1997: Basis of assessment, persons chargeable and extent of charge inter alia provides:

(1) *Income tax under Schedule E shall be charged for each year of assessment on every person having or exercising an office or employment of profit mentioned in that Schedule, or to whom any annuity, pension or stipend chargeable under that Schedule is payable, in respect of all salaries, fees, wages, perquisites or profits whatever therefrom, and shall be computed on the amount of all such salaries, fees, wages, perquisites or profits whatever therefrom for the year of assessment.*

(2) (a) *In this section, “emoluments” means anything assessable to income tax under Schedule E.*

(b) *Where apart from this subsection emoluments from an office or employment would be for a year of assessment in which a person does not hold the office or employment, the following provisions shall apply for the purposes of subsection (1):*

(i) *if in the year concerned the office or employment has never been held, the emoluments shall be treated as emoluments for the first year of assessment in which the office or employment is held, and*

(ii) *if in the year concerned the office or employment is no longer held, the emoluments shall be treated as emoluments for the last year of assessment in which the office or employment was held.*

(3) *Notwithstanding subsection (1) and subject to subsections (4) and (6), the income tax under Schedule E to be charged for the year of assessment 2018 and subsequent years of assessment in respect of emoluments to which Chapter 4 of Part 42 applies or is applied shall be computed on the amount of the emoluments paid to the person in the year of assessment.*

(4) *Where emoluments chargeable under Schedule E arise in the year of assessment 2017, and those emoluments are also chargeable to income tax in accordance with subsection (3) for the year of assessment 2018 or a subsequent year of assessment, the amount of the emoluments chargeable to income tax for the year of assessment 2017 shall, on a claim being made by the person so chargeable, be reduced to the amount of emoluments that would have been charged to income tax had subsection (3) applied for that year of assessment.*

(5)Where a person dies and emoluments are due to be paid to that deceased person, the payment of such emoluments shall be deemed to have been made to the deceased person immediately prior to death.

(6)(a)In this subsection, “proprietary director” has the same meaning as it has in section 472.

(b)Subsection (3) shall not apply to—

(i)emoluments paid directly or indirectly by a body corporate (or by any person who is connected (within the meaning of section 10) with the body corporate) to a proprietary director of the body corporate, or

(ii)emoluments in respect of which a notification has issued under section 984(1).

APPENDIX II

Section 531AN of the TCA 1997: Rate of charge

(1) For each tax year an individual shall be charged to universal social charge on his or her aggregate income for the tax year—

(a) at the rate specified in column (2) of Part 1 of the Table to this section corresponding to the part of aggregate income specified in column (1) of Part 1 of that Table where the individual is—

(i) aged under 70 years, or

(ii) aged 70 years or over at any time during the tax year and has aggregate income that exceeds €60,000,

or

(b) at the rate specified in column (2) of Part 2 of the Table to this section corresponding to the part of aggregate income specified in column (1) of Part 2 of that Table where the individual is aged 70 years or over at any time during the tax year and has aggregate income that does not exceed €60,000.

(2) Notwithstanding subsection (1) and the Table to this section, where an individual has relevant income that exceeds €100,000, the individual shall, instead of being charged to universal social charge on the amount of the excess at the rate provided for in column (2) of Part 1 of that Table, be charged on the amount of that excess at the rate of 11 per cent.

(2A) For the purposes of subsection (2), relevant income shall not include any amount in respect of which an individual is chargeable to tax under Schedule E in accordance with section 128(2).

(3) Notwithstanding subsection (1) and the Table to this section, where an individual is in receipt of aggregate income which does not exceed €60,000, is aged under 70 years and has full eligibility for services under Part IV of the Health Act 1970, by virtue of sections 45 and 45A of that Act or Council Regulation (EC) No. 883/2004 of 29 April 2004 the individual shall, instead of being charged to universal social charge on the part of aggregate income for the tax year concerned that exceeds €25,760 at the rate provided for in column (2) of Part 1 of that Table, be charged on the amount of the excess at the rate of 2 per cent..

(3A) Where an individual is chargeable to income tax under Case IV of Schedule D in respect of an encashment amount, or a deemed encashment amount, as the case may be, under section 787TA, then—

(a) notwithstanding subsection (1) and the Table to this section, the individual shall be charged to universal social charge for the tax year in which the income tax is charged on the full amount so charged to income tax at the rate of 2 per cent, and

(b) the amount so chargeable to income tax shall not be regarded as relevant income for the purposes of subsection (2).

(4) Subsection (3) shall cease to have effect for the tax year 2026 and subsequent tax years.

(5) Subject to subsection (7), where relevant emoluments are paid on 31 December in a tax year or, if that year is a leap year, on 30 or 31 December in that year (referred to in this section as the “relevant date”) to an individual who is paid weekly or fortnightly, the part of aggregate income specified in column (1) of Part 1 or column (1) of Part 2, as appropriate, of the Table to this section shall be increased by greater of—

(a) where the individual is paid weekly, one-fifty second of the amounts referred to in the appropriate column, and

(b) where the individual is paid fortnightly, one-twenty sixth of the amounts referred to in the appropriate column,

but where the relevant emoluments paid on the relevant date is less than the increase provided in paragraph (a) or (b), as appropriate, the increase in the part of the aggregate income shall be limited to the amount of the relevant emoluments.

(6) Where subsection (5) applies in respect of an individual, each amount of aggregate income referred to in subsections (1) and (3) and section 531AM(2) shall be increased by greater of —

(a) where the individual is paid weekly, one-fifty second of the amount, and

(b) where the individual is paid fortnightly, one-twenty sixth of the amount,

but where the amount of the relevant emoluments paid on the relevant date is less than the increase provided in paragraph (a) or (b), as appropriate, the increase shall be limited to the amount of the relevant emoluments.

(7) Subsection (5) shall not apply where—

(a) the normal day on which relevant emoluments are paid to an individual during a tax year changes either during that year or the preceding year, or

(b) a payment of relevant emoluments occurs on a relevant date and that date is not the normal day on which relevant emoluments are paid to an individual.

(8) A reference in subsection (7) to the normal day is a reference to the day during the weekly or fortnightly cycle, as the case may be, on which relevant emoluments are paid to the individual concerned.

TABLE

PART 1

Part of aggregate income (1) Rate of universal social charge (2)

The first €12,012 0.5 per cent

The next €13,748 2 per cent

The next €44,284 4 per cent

The remainder 8 per cent

PART 2

Part of aggregate income (1) Rate of universal social charge (2)

The first €12,012 0.5 per cent

The remainder 2 per cent

APPENDIX III

Section 985 of the TCA 1997: Method of collection

On the making of any payment of any emoluments to which this Chapter applies, income tax shall, subject to this Chapter and in accordance with regulations under this Chapter, be deducted or repaid by the person making the payment notwithstanding that –

(a) when the payment is made no assessment has been made in respect of the emoluments, or

(b) the emoluments are in whole or in part emoluments for some year of assessment other than that during which the payment is made.

Section 986 of the TCA 1997: Regulations

(1) The Revenue Commissioners shall make regulations with respect to the assessment, charge, collection and recovery of income tax in respect of emoluments to which this Chapter applies or of income tax for any previous year of assessment remaining unpaid, and those regulations may, in particular and without prejudice to the generality of the foregoing, include provision –

(a) for requiring any employer making any payment of emoluments to which this Chapter applies, when that employer makes the payment, to make a deduction or repayment of tax calculated by reference to such rate or rates of tax for the year as may be specified and any reliefs from income tax appropriate in the case of the employee as indicated by the particulars on the revenue payroll notification supplied in respect of the employee by the Revenue Commissioners;

...

(c) for the production to and inspection by persons authorised by the Revenue Commissioners of wages sheets and other documents and records for the purpose of satisfying themselves that tax in respect of emoluments to which this Chapter applies has been and is being duly deducted, repaid and accounted for;

(d) for the collection and recovery, whether by deduction from emoluments paid in any year or otherwise, of tax in respect of emoluments to which this Chapter applies which has not been deducted or otherwise recovered during the year;

(e) for appeals with respect to matters arising under the regulations which would not otherwise be the subject of an appeal;

(f)for the deduction of tax at the standard rate and at the higher rate in such cases or classes of cases as may be provided for by the regulations;

(g)for requiring any employer making any payment of emoluments to which this Chapter applies, when making a deduction or repayment of tax in accordance with this Chapter and regulations under this Chapter, to make such deduction or repayment as would require to be made if the amount of emoluments were the emoluments reduced by the amount of any contributions payable by the employee and deductible by the employer from the emoluments being paid and which—

(i)by virtue of section 471 are allowed as a deduction in ascertaining the amount of income on which the employee is to be charged to income tax, or

(ii)by virtue of Chapter 1, Chapter 2, Chapter 2A or Chapter 2D of Part 30 are for the purposes of assessment under Schedule E allowed as a deduction from the emoluments;

...

...

(j)for treating persons who are not employers as employers in such cases or classes of cases as may be provided for by the regulations;

(k)for the collection and recovery, to the extent that the Revenue Commissioners deem appropriate and the employee does not object, of tax in respect of income other than emoluments to which this Chapter applies, which has not otherwise been recovered during the year;

(l)for the collection and recovery, from the employee rather than from the employer of any amount of tax that the Revenue Commissioners consider should have been deducted by the employer from the emoluments of the employee;

(m)for requiring any employer making any payment of emoluments to which this Chapter applies to provide, within a prescribed time, and on such form as the Revenue Commissioners may approve or prescribe, information in relation to payments of emoluments (including emoluments in the form of notional payments) and tax deducted from such emoluments, and such other information or documents as the Revenue Commissioners deem appropriate,

...

(o)for requiring every employer who makes a payment to which this Chapter applies to an employee to notify the Revenue Commissioners within the period specified in the regulations of the employee [particulars specified in the regulations.

...

(1A)Regulations under this section may also contain such incidental, supplemental or consequential provisions as appear to the Revenue Commissioners to be necessary or expedient—

(a)to enable persons to fulfil their obligations under this Chapter or under regulations made under this section, or

(b)to give effect to the proper implementation and efficient operation of the provisions of this Chapter or regulations made under this section.

(1B)The Revenue Commissioners shall make regulations in respect of reportable benefits to which this Chapter and section 897C apply requiring any employer who provides a reportable benefit to an employee to provide, within a prescribed period, and on such form as the Revenue Commissioners may approve or prescribe, the particulars of such reportable benefit and such other documents, specified in the regulations, as the Revenue Commissioners deem appropriate.

(2)Regulations under this section shall apply notwithstanding anything in the Income Tax Acts, but shall not affect any right of appeal which a person would have apart from the regulations.

(3)(a) Revenue payroll notifications shall be prepared by the Revenue Commissioners with a view to securing that in so far as may be practicable the total tax payable for the year of assessment in respect of any emoluments is deducted from the emoluments paid during that year.

(b)In paragraph (a), any reference to the total tax payable for a year shall be construed as a reference to the total tax estimated to be payable for the year in respect of the emoluments, subject to provisional reliefs from income tax and subject also, if necessary, to making an addition to that estimated amount (including a nil amount) for amounts remaining unpaid on account of income tax for any previous year of assessment and to making a deduction from that estimated amount for amounts overpaid on account of any such income tax.

(4)Notwithstanding any other provision of this section, when stating on a revenue payroll notification an amount in respect of [reliefs from income tax the amount may be

rounded up to a convenient greater amount and stated accordingly, and, as respects the amount of tax which is not deducted in the year of assessment as a result of such statement, the adjustment appropriate for its recovery shall be made in a subsequent year of assessment.

...

(6)(a) In this subsection –

“domestic employee” means an employee who is employed solely on domestic duties (including the minding of children) in the employer’s private dwelling house;

“domestic employment” means employment by reference to which an employee is a domestic employee.

(b) This Chapter 21 shall not apply to an employer (being an individual) who pays emoluments to an employee engaged by that employer in a domestic employment where –

(i) the emoluments from that employment are less than €40 per week, and

(ii) the employer has only one such employee.

(6A) Notwithstanding any other provision of this section, where the Revenue Commissioners are satisfied that it is unnecessary or is not appropriate for an employer to comply with any of the regulations made under subsection (1) they may notify the employer accordingly.

(7) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.