AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

171TACD2025

Between

[redacted]

Appellant

and

The Revenue Commissioners

Respondent

Determination

Contents

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 on behalf of [redacted] ("the Appellant") against a decision of the Revenue Commissioners ("the Respondent") dated 6 August 2024, in relation to a Notification of Customs Debt, in the amount of €10,628, inclusive of interest.

2. The Notification of Customs Debt arises consequent to the Respondent opening a Post Clearance Intervention ("PCI"), in relation to the importation of goods by the Appellant which were the subject of a claim under Great Britain ("GB") Preferential Origin ("PO") ("GBPO"). The customs duties related to the importation of certain goods and materials during the period 2021 to 2024 ("the relevant period").

3. On 2 July 2024, the Appellant made a first stage appeal to the Designated Authorised Officer ("DAO") of the Respondent and on 2 August 2024, the DAO issued a decision to the Appellant refusing the first stage appeal.

4. On 6 August 2024, the Appellant duly appealed the decision of the DAO to the Commission by submitting a Notice of Appeal. On 11 September 2024, in accordance with section 949Q TCA 1997, the Appellant submitted a Statement of Case and on 3 October 2024, the Respondent submitted its Statement of Case. Furthermore, on 29 November 2024, in accordance with section 949S TCA 1997, the Respondent submitted its Outline of Arguments. The Appellant did not submit an Outline of Arguments but rather, relied on its Notice of Appeal, Statement of Case and accompanying documentation. In determining this appeal, the Commissioner has considered all of the documentation submitted by both parties to the appeal.

5. The appeal proceeded by way of a remote hearing that took place on 3 March 2025. The Appellant was represented by [redacted], the Financial Controller of the Appellant, ("the Appellant's FC") and the Respondent was represented by three case officers.

Background

6. The Appellant is a [redacted] company, which was incorporated in 2001. The Appellant employs approximately 500 employees in the UK and Ireland and its business is [redacted].

7. Part of its business involves importing goods and materials from suppliers in GB, which requires the lodging of customs declarations to the Respondent's Automated Import System ("AIS").

8. The AIS is the Respondent's national electronic import system. The AIS handles the validation, processing, duty accounting and clearance of customs declarations. When submitting a customs declaration into the AIS, certain mandatory information must be completed in order for the goods to receive an import routing, to correctly calculate and account for any duty at import and for the goods to be cleared for import into the State.

9. Subsequent to the lodging of customs declarations to the AIS, the Respondent opened a Post Clearance Intervention ("PCI") in relation to the importation of the goods and materials. On 21 May 2024, the Respondent wrote to the Appellant to inform it that a customs audit was being initiated and it requested certain supporting documentation, including documentation to establish the Appellant's claim to an entitlement to GBPO. The audit covered the period July 2021 to June 2024.

10. Various customs agents had lodged customs declarations to the AIS on behalf of the Appellant claiming GBPO on twelve of the fifteen declarations chosen for audit. The customs declarations were in relation to goods imported between the periods 2021 to 2024. The Commissioner has had the benefit of a list of the imports, which was helpfully provided in the bundles of documentation submitted by the parties to this appeal. By claiming GBPO, the customs duty rate on the importation of the goods and materials was reduced to 0%.

11. On 5 June 2024, the Respondent received supporting documentation from the Appellant. On 11 June 2024, a desk audit was commenced by the Respondent. The Respondent submitted that it established a customs debt in the amount of €10,628, inclusive of interest, following the PCI audit, wherein the Respondent refused the Appellant's claim for GBPO in relation to seven customs declarations (4 customs declarations identified in relation to the initial audit and three customs declarations identified as part of an extended audit).

12. Consequently, on 21 June 2024, the Respondent issued to the Appellant a Customs Debt Notification pursuant to Article 104 of the Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and the Council of 9 October 2013 laying down the Union Customs Code) ("the UCC Regulation").

13. On 24 June 2024, the Appellant paid to the Respondent the said customs debt in the amount of €10,628.36, inclusive of interest.

14. Consequent to that payment, on 2 July 2024, the Appellant made a first stage appeal to the DAO of the Respondent.

15. On 2 August 2024, the DAO determined that he was satisfied with the decision made by the case officer and the Appellant's appeal was not upheld. Thereafter, the Appellant appealed to the Commission.

16. Following engagement between the Appellant and the Respondent prior to the appeal hearing and as a result of supporting documentation being submitted by the Appellant, the Respondent allowed a claim of Returned Goods Relief ("RGR") in respect of one customs declaration, which reduced the number of customs declarations at issue from seven to six. This in turn reduced the customs debt due by the Appellant to the amount of €8,961, inclusive of interest and a refund issued to the Appellant in the amount of €1,666.81, inclusive of interest.

17. As a consequence, the Appellant's appeal proceeded on the basis of six customs declarations only and a customs debt in the amount of €8,961, inclusive of interest. The six customs declarations, the subject matter of this appeal, are as follows:

    - [redacted] x 1 customs declaration; ("the first declaration")
    - [redacted] – x 3 customs declarations; ("the second declarations")
    - [redacted] – x 2 customs declarations. ("the third declarations")

18. The Respondent submitted that it has engaged with the Appellant in terms of the customs declarations and the Appellant was given every opportunity to submit supporting documentation in relation to its claim for GBPO. However, the Respondent was not satisfied that the documentation submitted was documentation that could be considered statement on origin documentation or to support a claim based on importer's knowledge.

19. The Appellant submitted in its Notice of Appeal *inter alia* that:

    "We feel that neither the original Customs Officer….nor the Designated Appeals Officer…assessed us on non compliance with very minor Customs procedures (statement of origins) rather than on the actual substance of each matter (invoices clearly stating the origins of the goods) which goes against the spirit of fairness of liability.

    ……..

Basically we feel a liability has been created by using a series of technical jargon and quoting Articles that nobody really understands while the reality is the goods are all of UK origin".

Legislation and Guidelines

20. The legislation relevant to this appeal is as follows:

21. Article 5 of the UCC Regulation provides:-

Definitions

"customs formalities" means all the operations which must be carried out by a person and by the customs authorities in order to comply with the customs legislation;

"customs declaration" means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied;

"declarant" means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re export declaration or a re-export notification in his or her own name or the person in whose name such a declaration or notification is lodged;

"customs debt" means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force;

22. Article 15 of the UCC Regulation provides:-

Provision of information to the customs authorities

1. Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of the customs authorities and within any time-limit specified, provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls.

2. The lodging of a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification by a person to the customs authorities, or the submission of an application for an authorisation or any other decision, shall render the person concerned responsible for all of the following:

(a) *the accuracy and completeness of the information given in the declaration, notification or application*

(b) *the authenticity, accuracy and validity of any document supporting the declaration, notification or application*

(c) *where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorised operations*

The first subparagraph shall also apply to the provision of any information in any other form required by, or given to, the customs authorities.

Where the declaration or notification is lodged, the application is submitted, or information is provided, by a customs representative of the person concerned, as referred to in Article 18, that customs representative shall also be bound by the obligations set out in the first subparagraph of this paragraph.

23. Article 18 of the UCC Regulation *inter alia* provides:-

Customs representative

1. Any person may appoint a customs representative. Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person.

2. A customs representative shall be established within the customs territory of the Union. Except where otherwise provided, that requirement shall be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union.

24. Article 19 of the UCC Regulation provides:-

Empowerment

1. When dealing with the customs authorities, a customs representative shall state that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect.

2. Persons who fail to state that they are acting as a customs representative or who state that they are acting as a customs representative without being

empowered to do so shall be deemed to be acting in their own name and on their own behalf.

3. *The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented. In specific cases, the customs authorities shall not require such evidence to be provided*.

4. *The customs authorities shall not require a person acting as a customs representative, carrying out acts and formalities on a regular basis, to produce on every occasion evidence of empowerment, provided that such person is in a position to produce such evidence on request by the customs authorities*.

25. Article 46 of the UCC Regulation provides:

Risk management and customs controls

1. *The customs authorities may carry out any customs controls they deem necessary. Customs controls may in particular consist of examining goods, taking samples, verifying the accuracy and completeness of the information given in a declaration or notification and the existence, authenticity, accuracy and validity of documents, examining the accounts of economic operators and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts*.

26. Article 48 of the UCC Regulation provides:

Post-release control

For the purpose of customs controls, the customs authorities may verify the accuracy and completeness of the information given in a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification, and the existence, authenticity, accuracy and validity of any supporting document and may examine the accounts of the declarant and other records relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods after having released them. Those authorities may also examine such goods and/or take samples where it is still possible for them to do so.

Such controls may be carried out at the premises of the holder of the goods or of the holder's representative, of any other person directly or indirectly involved in those

operations in a business capacity or of any other person in possession of those documents and data for business purposes.

27. Article 51 of the UCC Regulation provides:

Keeping of documents and other information

1. The person concerned shall, for the purposes of customs controls, keep the documents and information referred to in Article 15(1) for at least three years, by any means accessible by and acceptable to the customs authorities.

In the case of goods released for free circulation in circumstances other than those referred to in the third subparagraph, or goods declared for export, that period shall run from the end of the year in which the customs declarations for release for free circulation or export are accepted.

In the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, that period shall run from the end of the year in which they cease to be subject to customs supervision.

28. Article 61 of the UCC Regulation provides:

Proof of origin

1. Where an origin has been indicated in the customs declaration pursuant to the customs legislation, the customs authorities may require the declarant to prove the origin of the goods.

2. Where proof of origin of goods is provided pursuant to the customs legislation or other Union legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin complies with the rules laid down by the relevant Union legislation.

3. Where the exigencies of trade so require, a document proving origin may be issued in the Union in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.

29. Article 64 of the UCC Regulation provides:-

Preferential origin of goods

1. *In order to benefit from the measures referred to in points (d) or (e) of Article 56(2) or from non-tariff preferential measures, goods shall comply with the rules on preferential origin referred to in paragraphs 2 to 5 of this Article. Page 503 Page 8 of 26 2. In the case of goods benefiting from preferential measures contained in agreements which the Union has concluded with certain countries or territories outside the customs territory of the Union or with groups of such countries or territories, the rules on preferential origin shall be laid down in those agreements.*

…….

30. Article 77 of the UCC Regulation provides:-

Release for free circulation and temporary admission

1. *A customs debt on import shall be incurred through the placing of non-Union goods liable to import duty under either of the following customs procedures: (a) release for free circulation, including under the end-use provisions; (b) temporary admission with partial relief from import duty.*

2. *A customs debt shall be incurred at the time of acceptance of the customs declaration.*

3. *The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor. Where a customs declaration in respect of one of the procedures referred to in paragraph 1 is drawn up on the basis of information which leads to all or part of the import duty not being collected, the person who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor*.

31. Article 79 of the UCC Regulation provides:-

Customs debt incurred through non-compliance

1. *For goods liable to import duty, a customs debt on import shall be incurred through non-compliance with any of the following:*

   (a) *one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union, their removal from customs supervision, or the movement,*

processing, storage, temporary storage, temporary admission or disposal of such goods within that territory;

(b) one of the obligations laid down in the customs legislation concerning the end use of goods within the customs territory of the Union;

(c) a condition governing the placing of non-Union goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.

2. The time at which the customs debt is incurred shall be either of the following:

(a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;

(b) the moment when a customs declaration is accepted for the placing of goods under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.

3. In cases referred to under points (a) and (b) of paragraph 1, the debtor shall be any of the following:

(a) any person who was required to fulfil the obligations concerned;

(b) any person who was aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation;

(c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled.

4. In cases referred to under point (c) of paragraph 1, the debtor shall be the person who is required to comply with the conditions governing the placing of the goods under a customs procedure or the customs declaration of the goods placed under that customs procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods.

Where a customs declaration in respect of one of the customs procedures referred to in point (c) of paragraph 1 is drawn up, and any information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is given to the customs authorities, which leads to all or part of the import duty not being collected, the person who provided the information required to draw up the customs declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

32. Article 104 of the UCC Regulation provides:-

Entry in the accounts

1. The customs authorities referred to in Article 101 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as determined in accordance with that Article. The first subparagraph shall not apply in cases referred to in the second subparagraph of Article 102(1).

2. The customs authorities need not enter in the accounts amounts of import or export duty which, pursuant to Article 103, correspond to a customs debt which could no longer be notified to the debtor.

3. Member States shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid.

33. Article 105 of the UCC Regulation *inter alia* provides:-

Time of entry in the accounts

1. Where a customs debt is incurred as a result of the acceptance of the customs declaration of goods for a customs procedure, other than temporary admission with partial relief from import duty, or of any other act having the same legal effect as such acceptance, the customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods. However, provided that payment has been guaranteed, the total amount of import or export duty relating to all the goods released to one and the same person during a period fixed by the customs authorities, which may

not exceed 31 days, may be covered by a single entry in the accounts at the end of that period. Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.

2. *Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, entry in the accounts shall take place within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed. However, where the customs debt relates to a provisional commercial policy measure taking the form of a duty, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the Official Journal of the European Union of the Regulation establishing the definitive commercial policy measure.*

3. *Where a customs debt is incurred in circumstances not covered by paragraph 1, the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.*

4. *Paragraph 3 shall apply with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with paragraphs 1, 2 and 3, or has been determined and entered in the accounts at a level lower than the amount payable.*

5. *The time-limits for entry in the accounts laid down in paragraphs 1, 2 and 3 shall not apply in unforeseeable circumstances or in cases of force majeure*.

34. Article 150 of the UCC Regulation provides:-

Choice of a customs procedure

Except where otherwise provided, the declarant shall be free to choose the customs procedure under which to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

35. Article 154 of the UCC Regulation provides:-

Loss of customs status of Union goods

Union goods shall become non-Union goods in the following cases:

(a) *where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;*

(b) *where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;*

(c) *where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;*

(d) *where the declaration for release for free circulation is invalidated after release of the goods*.

36. Article 163 of the UCC Regulation provides:-

Supporting documents

1. The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged.

2. Supporting documents shall be provided to the customs authorities where Union legislation so requires or where necessary for customs controls.

3. In specific cases, economic operators may draw up the supporting documents provided they are authorised to do so by the customs authorities.

37. Article 173 of the UCC Regulation provides:-

Amendment of a customs declaration

1. The declarant shall, upon application, be permitted to amend one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.

2. No such amendment shall be permitted where it is applied for after any of the following events:

(a) the customs authorities have informed the declarant that they intend to examine the goods;

(b) the customs authorities have established that the particulars of the customs declaration are incorrect;

(c) the customs authorities have released the goods.

3. Upon application by the declarant, within three years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.

38. Article 203 of the UCC Regulation *inter alia* provides:-

Scope and effect

1. Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of three years and declared for release for free circulation shall, upon application by the person concerned, be granted relief from import duty. The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.

2. The three-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.

3. Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use. Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

4. Where Union goods have lost their customs status as Union goods pursuant to Article 154 and are subsequently released for free circulation, paragraphs 1, 2 and 3 shall apply.

39. Article 208 of Commission Regulation (EU) 2015/2447 (Union Customs Code Implementing Regulation)("the UCC Implementing Regulation") provides:-

Proof of the customs status of Union goods for motorised road vehicles

(Article 153(2) of the Code)

1. In the case of motorised road vehicles registered in a Member State which have temporarily left and re-entered the customs territory of the Union the customs status of Union goods shall be considered proven where they are accompanied by their registration plates and registration documents and the registration particulars shown on those plates and documents unambiguously indicate that registration.

2. Where the customs status of Union goods cannot be considered proven in accordance with paragraph 1, the proof of the customs status of Union goods shall be provided by one of the other means listed in Article 199 of this Regulation.

40. Article 253 of the UCC Implementing Regulation, Commission Regulation 2015/2447, provides:-

Information required

(Article 203(6) of the Code)

1. The declarant shall make the information establishing that the conditions for relief from import duty have been fulfilled available to the customs office where the customs declaration for release for free circulation is lodged.

2. The information referred to in paragraph 1 may be provided by any of the following means:

(a) access to the relevant particulars of the customs or re-export declaration on the basis of which the returned goods were originally exported or re-exported from the customs territory of the Union;

(b) a print out, authenticated by the competent customs office, of the customs or re-export declaration on the basis of which the returned goods were originally exported or re-exported from the customs territory of the Union;

(c) a document issued by the competent customs office, with the relevant particulars of that customs declaration or re-export declaration;

(d) *a document issued by the customs authorities certifying that the conditions for the relief from import duty have been fulfilled (information sheet INF3).*

3. *Where information available to the competent customs authorities establishes that the goods declared for release for free circulation were originally exported from the customs territory of the Union and at that time fulfilled the conditions for being granted relief from import duty as returned goods, the information referred to in paragraph 2 shall not be required.*

4. *Paragraph 2 shall not apply where goods may be declared for release for free circulation orally or by any other act. Nor shall it apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements unless where provided otherwise*.

41. Article 38 of the Trade and Cooperation Agreement between the European Union (EU) and the United Kingdom (UK) of Great Britain (GB) and Northern Ireland (NI) ("the Agreement"), provides:-

Definitions

(d) *"importer" means a person who imports the originating product and claims preferential tariff treatment for it*

……

(f) *"non-originating material" means a material which does not qualify as originating under this Chapter, including a material whose originating status cannot be determined*;

42. Article 54 of the Agreement provides:-

Claim for preferential tariff treatment

1. *The importing Party, on importation, shall grant preferential tariff treatment to a product originating in the other Party within the meaning of this Chapter on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and for compliance with the requirements provided for in this Chapter*.

2. *A claim for preferential tariff treatment shall be based on:*

(a) *a statement on origin that the product is originating made out by the exporter; or*

(b) *the importer's knowledge that the product is originating.*

3. *The importer making the claim for preferential tariff treatment based on a statement on origin as referred to in point (a) of paragraph 2 shall keep the statement on origin and, when required by the customs authority of the importing Party, shall provide a copy thereof to that customs authority.*

43. Article 55 of the Agreement provides:

Time of the claim for preferential tariff treatment

1. *A claim for preferential tariff treatment and the basis for that claim as referred to in Article 54(2) shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party.*

2. *By way of derogation from paragraph 1 of this Article, if the importer did not make a claim for preferential tariff treatment at the time of importation, the importing Party shall grant preferential tariff treatment and repay or remit any excess customs duty paid provided that:*

(a) *the claim for preferential tariff treatment is made no later than three years after the date of importation, or such longer time period as specified in the laws and regulations of the importing Party;*

(b) *the importer provides the basis for the claim as referred to in Article 54(2); and*

(c) *the product would have been considered originating and would have satisfied all other applicable requirements within the meaning of Section 1 of this Chapter if it had been claimed by the importer at the time of importation. The other obligations applicable to the importer under Article 54 remain unchanged*.

44. Article 56 of the Agreement provides inter alia that:-

Statement of Origin

1. *A statement on origin shall be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including, information on the originating status of materials used in the production of the*

product. The exporter shall be responsible for the correctness of the statement on origin and the information provided.

2. *A statement on origin shall be made out using one of the language versions set out in Annex 7 in an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product. The exporter shall be responsible for providing sufficient detail to allow the identification of the originating product. The importing Party shall not require the importer to submit a translation of the statement on origin.*

3. *A statement on origin shall be valid for 12 months from the date it was made out or for such longer period as provided by the Party of import up to a maximum of 24 months*.

45. Article 58 of the Agreement provides:-

Importers Knowledge

1. *For the purposes of a claim for preferential tariff treatment that is made under point (b) of Article 54(2), the importer's knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Chapter.*

2. *Before claiming the preferential treatment, in the event that an importer is unable to obtain the information referred to in paragraph 1 of this Article as a result of the exporter deeming that information to be confidential information or for any other reason, the exporter may provide a statement on origin so that the importer may claim the preferential tariff treatment on the basis of point (a) of Article 54(2).*

46. Article 59 of the Agreement *inter alia* provides:-

Record-keeping requirements

1. *For a minimum of three years after the date of importation of the product, an importer making a claim for preferential tariff treatment for a product imported into the importing Party shall keep:*

   (a) *If the claim was based on a statement on origin, the statement on origin made out by the exporter; or*

(b) *If the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements for obtaining originating status.*

2. *An exporter who has made out a statement on origin shall, for a minimum of four years after that statement on origin was made out, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status*.

47. Article 61 of the Agreement *inter alia* provides:-

Verification

1. *The customs authority of the importing Party may conduct a verification as to whether a product is originating or whether the other requirements of this Chapter are satisfied, on the basis of risk assessment methods, which may include random selection. Such verifications may be conducted by means of a request for information from the importer who made the claim referred to in Article 54, at the time the import declaration is submitted, before the release of the products, or after the release of the products*

2. *The information requested pursuant to paragraph 1 shall cover no more than the following elements*

(a) *if the claim was based on a statement on origin, that statement on origin; and*

(b) *information* pertaining to the fulfilment of origin criteria, which is….

…….

48. Article 63 of the Agreement provides:

Denial of preferential tariff treatment

1. *Without prejudice to paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment, if:*

(a) *within three months after the date of a request for information pursuant to Article 61(1):*

(i) *no reply has been provided by the importer;*

(ii) where the claim for preferential tariff treatment was based on a statement on origin, no statement on origin has been provided; or

(iii) where the claim for preferential tariff treatment was based on the importer's knowledge, the information provided by the importer is inadequate to confirm that the product is originating;

(b) within three months after the date of a request for additional information pursuant to Article 61(5):

(i) no reply has been provided by the importer; or

(ii) the information provided by the importer is inadequate to confirm that the product is originating;

……..

49. Guidance Note – Withdrawal of the United Kingdom and EU Rules in the Field of Customs (23 December 2020) ("the Commission Guidance Note").

Submissions

Appellant's evidence and submissions

50. The Commissioner sets out hereunder a summary of the evidence and submissions made by the Appellant both at the hearing of the appeal and in the documentation submitted:-

50.1. The Appellant's FD gave evidence that he has been engaging with the Respondent on behalf of the Appellant, in respect of the customs debt. He submitted that in relation to the first declaration, the invoice stated that the country of origin was the UK and in relation to the third declarations he submitted that it was a similar position, that the invoices furnished to the Respondent stated that the country of origin was the UK.

50.2. The Appellant's FD stated that the Respondent was not applying the text of the directive and reference was made to the Respondent's Customer Service Charter, wherein, it was submitted, it stated that the Respondent will "*seek to collect no more than the correct amount of tax on duty*". The Appellant's FD stated that it was clear that no customs duties were due on the imported goods, but for a small technicality and that the Respondent had imposed customs duties incorrectly. He submitted that the invoices clearly stated GB on the face of them thus, the Respondent should accept the invoices as being so.

50.3. In its Notice of Appeal, the Appellant submitted that:

> *"In the case of the [third declarations] invoice the invoice clearly states "Country of Origin – UK.*
>
> *In the case of [the second declarations] the invoices clearly state "Country of origin – United Kingdom".*
>
> *In the case of the [first declaration], the truck was manufactured in Holland (EU) and moved to the UK at that time and subsequently sold on to Ireland. Inter EU transaction.*
>
> ……
>
> *Basically we feel a liability has been created by using a series of technical jargon and quoting Articles that nobody really understands while the reality is the goods are all of UK origin*."

50.4. In its Statement of Case, the Appellant submitted that:

> "*In determining our 'liability' [the Respondent] has relyed solely on Council Codes and Regulations etc without looking at the substance of the transactions.*
>
> *Substance over-rides form. It is abundantly clear that in three of the four cases referred that the origin of the goods was the United Kingdom.*
>
> *……" (sic)*

Respondent's evidence and submissions

51. The Commissioner sets out hereunder a summary of the evidence and submissions made by the Respondent both at the hearing of the appeal and in the documentation submitted:-

51.1. To aid efficient processing and to ensure that commercial trade is not unduly delayed, the Respondent does not always request supporting documents at the point of entry, but it is entitled to subject any import to an audit or documentary check within three years.

51.2. Following a PCI and an audit that took place in May/June 2024, the Respondent established that there was not sufficient documentation available to support a claim of GBPO in relation seven customs declarations. Consequently, the Respondent issued a Notification of Customs Debt to the Appellant, in the sum of €10,628, inclusive of interest.

51.3. Thereafter, the Respondent engaged with the Appellant in relation to RGR being claimed in relation to one of the seven declarations. Consequent to the Appellant submitting further documentation, RGR was allowed in relation to the said declaration, which resulted in a refund in the amount of €1,666.81, inclusive of interest, being issued to the Appellant.

51.4. In relation to the six declarations at issue in this appeal, reference was made to the UCC Regulation and to the Agreement. Certain proofs are required to qualify for a claim of GBPO. An importer must have a statement on origin or importer's knowledge and a claim for PO is made when the import declaration is entered into the AIS. Therefore, the importer must be in possession of the documentation at the time of making the claim. If the claim is made on the basis of importer's knowledge (U117) then the declarant must have the supporting documentation required for that claim at the time of making the claim and must be able to submit it to the customs authorities, if requested to do so.

51.5. In this appeal the first declaration and second declarations claimed GBPO under U117 importer's knowledge (Article 58(1) of the Agreement) and the third declarations claimed GBPO on the basis of U116 statement on origin (Article 58(2) of the Agreement). The Respondent submitted that the Appellant has produced no evidence of importer's knowledge in relation to the first and second declarations. The Respondent does not accept that the words used on the respective invoices "Country of Origin: United Kingdom" and "originated in the UK" was acceptable as importer's knowledge (U117). In relation to evidence to support a claim on the basis of county of origin (U116), the invoice does not use the prescribed wording in Annex 7 of the Agreement and no information is provided in relation to the origin of the materials used in the production of the imports. The phrase "Country of Origin: UK" was not acceptable to support a claim for GBPO under U116, statement on origin.

51.6. On 12 June 2024, the Appellant's FC confirmed that there was no further commercial invoices or documentation available in relation to the declarations. Moreover, the Respondent submitted that the goods, being a truck, the subject matter of the first declaration moved from the EU to the UK in 2012, so the truck was not of GB origin.

51.7. The Respondent submitted that the place of manufacture was not a deciding factor in determining entitlement to preferential origin. The rules of origin are a determining factor, and these rules are exact. For example, the rules on origin in

relation to a shunter being imported by the appellant is a value rule. This rule is explicit and provides that the value of non originating material used in the production of the shunter (tariff chapter 8709) must not exceed 50 percent of the ex-works price of the finished product, in order for the shunter to qualify as originating in the United Kingdom, and to qualify for a zero-tariff rate on imports into the EU.

51.8. Reference was made to a previous decision of the Commission in *19TACD2023* wherein the finding was that the debt had been legally established. The Appellant is the accountable party, it bears the burden of proof in this appeal, and it has not discharged same.

51.9. The Appellant does not have the information that was required to support the declarations that were made, and it was on that basis that the PCI was valid and merited, as it found that the claim for GBPO was not valid in relation to the six declarations at issue herein.

Material Facts

52. Having read the documentation submitted by the parties in this appeal, the Commissioner makes the following findings of material fact:

52.1. The Appellant is a [redacted] company, which was incorporated in 2001;

52.2. The Appellant employs approximately 500 employees in the UK and Ireland;

52.3. The Appellant's business is the [redacted];

52.4. Part of the Appellant's business involves importing goods and materials from suppliers in GB, which requires the lodging of customs declarations to the Respondent's AIS;

52.5. The Respondent does not always request supporting documents at the point of entry, but within three years of importation the Respondent is entitled to subject any import to an audit or documentary check;

52.6. Subsequent to the lodging of customs declarations to the AIS, the Respondent opened a PCI in relation to the importation of the goods and materials by the Appellant;

52.7. On 21 May 2024, the Respondent wrote to the Appellant to inform it that a customs audit was being initiated and it requested certain supporting

documentation, including documentation to establish the Appellant's claim to an entitlement to GBPO;

52.8. The audit covered the period July 2021 to June 2024;

52.9. Various customs agents had lodged customs declarations to the AIS on behalf of the Appellant claiming GBPO on twelve of the fifteen declarations chosen for audit. The customs declarations were in relation to goods imported between the period 2021 to 2024;

52.10. By claiming GBPO, the customs duty rate on the importation of the goods and materials was reduced to zero per cent;

52.11. On 5 June 2024, the Respondent received supporting documentation from the Appellant;

52.12. On 11 June 2024, a desk audit was commenced by the Respondent;

52.13. The Respondent stated that it established a customs debt of €10,628 inclusive of interest following the PCI audit, wherein the Respondent refused the Appellant's claim for GBPO in relation to seven customs declarations (4 customs declarations identified in relation to the initial audit and three customs declarations identified as part of an extended audit);

52.14. On 21 June 2024, the Respondent issued to the Appellant a Customs Debt Notification pursuant to Article 104 of the UCC Regulation, in the amount of €10,628.36, inclusive of interest;

52.15. On 24 June 2024, the Appellant paid to the Respondent the said customs debt in the amount of €10,628.36, inclusive of interest;

52.16. On 2 July 2024, the Appellant made a first stage appeal to the DAO of the Respondent;

52.17. On 2 August 2024, the DAO determined that he was satisfied with the decision made by the case officer of the Respondent and the Appellant's appeal was not upheld;

52.18. On 6 August 2024, the Appellant duly appealed the decision of the DAO to the Commission, by submitting a Notice of Appeal;

52.19. As a result of supporting documentation being submitted by the Appellant, the Respondent permitted a claim of RGR in respect of one customs declaration,

which reduced the number of customs declarations at issue from seven to six declarations;

52.20. This in turn reduced the customs debt due by the Appellant to the amount of €8,961, inclusive of interest and a refund issued to the Appellant in the amount of €1,666.81, inclusive of interest;

52.21. As a consequence, the Appellant's appeal proceeded on the basis of six customs declarations only and a customs debt in the amount of €8,961, inclusive of interest;

52.22. On 12 June 2024, the Appellant's FC confirmed to the Respondent that there are no further commercial invoices in relation to the six declarations;

52.23. The Appellant claimed GBPO on the basis of importer's knowledge (U117) in relation to the first declaration and the second declarations;

52.24. The Appellant claimed GBPO on the basis of a statement on origin (U116) in relation to the third declarations.

Analysis

Burden of proof

53. The appropriate starting point for the analysis of the issues is to confirm that in an appeal before the Commission, the burden of proof rests on the Appellant, who must prove on the balance of probabilities that an assessment to tax is incorrect. This proposition is now well established by case law, for example in the High Court case of *Menolly Homes Ltd v Appeal Commissioners and another* [2010] IEHC 49 at paragraph 22, Charleton J. stated 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*".

54. The Commissioner also considers it useful herein to set out paragraph 12 of the judgment of Charleton J. in *Menolly Homes,* wherein he states that:

> "*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…"*

55. The law regarding the burden of proof and the reasons for it has been reaffirmed in recent subsequent judgments, such as *McNamara v Revenue Commissioners* [2023] IEHC 15 and *Quigley v Revenue Commissioners* [2023] IEHC 244.

56. However, it is important to state that when an appeal relates to the interpretation of the law only, Donnelly J. and Butler J. clarified the approach to the burden of proof, in their joint judgment for the Court of Appeal in *Hanrahan v The Revenue Commissioners* [2024] IECA 113 ("*Hanrahan*"). At paragraphs 97-98, the Court of Appeal held that:

> "*97. Where the onus of proof lies can be highly relevant in those cases in which evidential matters are at stake……..*
>
> *98. In the present case however, the issue is not one of ascertaining the facts; the facts themselves are as found in the case stated. The issue here is one of law;....Ultimately when an Appeal Commissioner is asked to apply the law to the agreed facts, the Appeal Commissioner's correct application of the law requires an objective assessment of what the law is and cannot be swayed by a consideration of who bears the burden. If the interpretation of the law is at issue, the Appeal Commissioner must apply any judicial precedent interpreting that provision and in the absence of precedent, apply the appropriate canons of construction, when seeking to achieve the correct interpretation……."*

Jurisdiction of the Commissioner

57. The Commissioner notes the references made by the Appellant's FC to the Respondent's Customer Charter. However, the Commissioner has no supervisory jurisdiction over the Respondent and does not have any jurisdiction in Irish law to consider allegations of unfairness or errors in procedure on the part of the Respondent.

58. The Commissioner's jurisdiction was set out clearly in the decision of *Lee v The Revenue Commissioners* [2021] IECA 18, where in the Court of Appeal, Mr Justice Murray J stated that:

> "*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… That means that the Commissioners are restricted to inquiring into, and making findings as to, those issues of fact and law that are relevant to the statutory charge to tax. Their essential function is to look at the facts and statutes and see if the assessment has been properly prepared in accordance with those statutes. They may make findings of fact and law that are incidental to that inquiry*.

……."

59. Thus, the Commissioner is satisfied that her considerations in this appeal are "*..limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions…..*", as per *Lee v The Revenue Commissioners.*

Substantive issue – The claim to GBPO

60. The issue in this appeal is the Appellant's compliance with origin procedures as set out in section 2 of the Agreement. The Agreement provides for zero tariffs and zero quotas on all UK origin goods traded between GB and the EU. The zero tariff and zero quota provisions apply to all goods that comply with the appropriate rules of origin. For imports to benefit from a zero per cent rate, the importer must be able to prove the origin and make a claim on the customs declaration for preferential treatment.

61. Under the Agreement, an EU importer can only claim GBPO where it is in possession of either a statement on origin or importer's knowledge. This is in accordance with the provisions of article 54 of the Agreement. Moreover, article 54(1) of the Agreement provides that it is the importer who shall be responsible for the correctness of the statement on origin and the information provided. The Commissioner notes that a claim for GBPO based on either the statement on origin or importer's knowledge is declared on the AIS and customs declaration by using a "tick box" entitled U116 (Statement on Origin) or U117 (Importer's Knowledge).

62. As stated, in accordance with article 54 of the Agreement, a claim for preferential tariff treatment by the importer shall be based on: (a) a statement on origin that the product is originating made out by the exporter; or (b) the importer's knowledge that the product is originating. It is a requirement of article 54(3) of the Agreement that the importer making the claim for preferential tariff treatment, based on a statement on origin, shall keep the statement on origin and when required by the customs authority of the importing party, shall provide a copy thereof to that customs authority. Moreover, it is the importer that is responsible for the correctness of the claim for preferential tariff treatment and for compliance with the requirements provided for in section 2 of the Agreement.

63. Article 56 provides for a claim for preferential tariff treatment on the basis of a statement on origin and provides *inter alia* that a statement on origin shall be made out by the exporter of a product, on the basis of information demonstrating that the product is originating, including, information on the originating status of the materials used in the production of the product. It is the exporter that shall be responsible for the correctness of the statement on origin and the information provided. The Commissioner notes that the

requirement is not only that the information demonstrates that the product is originating, but also that there is information on the originating status of the materials used in the production of the product.

64. Of note is article 56(2) of the Agreement, wherein it states that a statement on origin shall be made out using one of the language versions set out in Annex 7 in an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product and that it is the exporter that is responsible for providing sufficient details to allow the identification of the originating product. The Commissioner has considered the text on the statement on origin provided for in Annex 7 of the Agreement which states that:

> "*The statement on origin referred to in Article 56 of this Agreement shall be made out using the text set out below in one of the following language versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be made out in accordance with the respective footnotes. The footnotes do not have to be reproduced.*
>
> *…….*
>
> *(Period: from … to … [(1)])*
>
> *The exporter of the products covered by this document (Exporter Reference No ...[(2)]) declares that, except where otherwise clearly indicated, these products are of ...[(3)] preferential origin*
>
> *…[(4)]*
>
> *(Place and date)*
>
> *(Name of the exporter)*
>
> *(1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article 56(4) of this Agreement, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.*
>
> *(2) Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number*

assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, this field may be left blank.

(3) Indicate the origin of the product: the United Kingdom or the Union.

(4) Place and date may be omitted if the information is contained on the document itself."

65. The Commissioner notes that article 56(1) of the Agreement is specific in its terms in relation to the information that should be provided, such that the requirement is that it is made out "*on the basis of information demonstrating that the product is originating, including, information on the originating status of the materials used in the production of the product*." [Emphasis added]

66. Turning to importer's knowledge, article 58(1) of the Agreement provides that for the purposes of a claim for preferential tariff treatment, the importer's knowledge that a product is originating in the exporting party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Chapter. The Commissioner notes that paragraph (2) provides that before claiming the preferential treatment, in the event that an importer is unable to obtain the information referred to in paragraph 1 of article 58, as a result of the exporter deeming that information to be confidential information or for any other reason, the exporter may provide a statement on origin, so that the importer may claim the preferential tariff treatment on the basis of a statement on origin.

67. Furthermore, article 57 of the Agreement is entitled "discrepancies" and states that *"[t]he customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin, or for the sole reason that an invoice was issued in a third country."*

68. In addition, article 58 of the Agreement provides for record keeping and the Commissioner notes the following in relation to records created for the purposes of this chapter:

"(1) For a minimum of three years after the date of importation of the product, an importer making a claim for preferential tariff treatment for a product imported into the importing Party shall keep (a) if the claim was based on a statement on origin, the statement on origin made out by the exporter; or (b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements for obtaining originating status.

(2) An exporter who has made out a statement on origin shall, for a minimum of four years after that statement on origin was made out, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status.

……"

69. The Commissioner has considered in detail the evidence and documentation in relation to the Appellant's claim of GBPO. It is clear to the Commissioner that the Appellant made a claim for GBPO on the basis of both U116, namely a statement on origin and U117 importer's knowledge. The Commissioner notes that the Appellant submitted that the invoices received from the exporters are supportive of its claim for GBPO. However, the Respondent was not satisfied that the information contained on the invoices met the requirements of the Agreement and in particular, the wording in Annex 7 therein. The Appellant posited that the Respondent was creating a liability *"by using a series of technical jargon and quoting Articles that nobody really understands while the reality is the goods are all of UK origin".*

70. The Commissioner notes that the truck the subject matter of the first declaration originated in Holland and that the Respondent submitted that it therefore could not benefit from a claim of GBPO. The Commissioner is satisfied having regard to the provisions of the Agreement that the claim, in respect of the first customs declaration for GBPO is not supported. Moreover, the first declaration and second declarations claimed GBPO on the basis of importer's knowledge. However, the Commissioner is satisfied that the Appellant has not submitted any additional documentation to support a claim for GBPO on the basis of importer's knowledge. Therefore, the Commissioner is satisfied that the Respondent was correct to raise the customs debt in relation to these imports.

71. In relation to the third declaration, under which a claim of GBPO was made on the basis of statement on origin, the Commissioner is satisfied that the Appellant has not discharged the burden of proof in this appeal to show that the Respondent was incorrect to raise the customs debt. The Commissioner is satisfied that the words on the invoice do not conform to the requirements of article 56(1) of the Agreement, which as stated, is specific in its terms, such that the requirement is that it is made out "*on the basis of information demonstrating that the product is originating, including, information on the originating status of the materials used in the production of the product*." No such information in relation to the originating status of the materials used in the production of the product are available herein.

72. Moreover, whilst article 57 of the Agreement provides for "discrepancies" and states that *"[t]he customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin…",* the Commissioner is satisfied that the deficits herein are not minor errors or discrepancies. The information required to be provided in the statement on origin, in accordance with article 56 of the Agreement, was not available.

73. Accordingly, having regard to article 54 of the Agreement, the Commissioner is satisfied that the Appellant should have been in a position to produce the requisite documentation to the Respondent, on request, in order to establish its claim for GBPO. However, the relevant proofs have not been provided to the Respondent. In the absence of the provision of such documentation to the Respondent to support the Appellant's claim for GBPO, the Commissioner is satisfied that the Respondent was correct to impose the customs duties in respect of the imports. By simply placing the words on an invoice that the goods are of UK origin does not meet the requirements of the Agreement. The Commissioner does not accept the Appellant's argument that the Agreement is "*a series of technical jargon",* but rather the Commissioner confirms that it is the basis upon which *inter alia* goods are traded between the EU and the UK.

Conclusion

74. Accordingly, in conclusion and having considered all of the documentation and submissions in this appeal, the Commissioner finds that the Appellant has not discharged the burden of proof and has not shown that the Respondent was incorrect in its decision to impose a customs debt. In the absence of documentation to support the Appellant's claim for GBPO, the Commissioner is satisfied that the Respondent was correct to impose the customs duties in respect of the imports. Hence, the Appellant's appeal fails.

Determination

75. As such and for the reasons set out above, the Commissioner determines that the Appellant has failed in its appeal and has not succeeded in showing that the customs duties are not payable. Therefore, the Notification of Customs Debt in the reduced and amended sum of €8,961, inclusive of interest, shall stand.

76. The Commissioner appreciates this decision will be disappointing for the Appellant. However, the Commissioner is charged with ensuring that the Appellant pays the correct tax and duties.

77. This Appeal is determined in accordance with Part 40A 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) TCA 1997.

Notification

78. This determination complies with the notification requirements set out in section 949AJ TCA 1997, in particular section 949AJ(5) and section 949AJ(6) TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ TCA 1997 and in particular the matters as required in section 949AJ(6) TCA 1997. This notification under section 949AJ 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

79. 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 TCA 1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.

Claire Millrine
Appeal Commissioner
17 April 2025