



**AN COIMISIÚN UM ACHOMHAIRC CHÁNACH**  
**TAX APPEALS COMMISSION**

Between

173TACD2025

[REDACTED]

**Appellant**

and

**THE REVENUE COMMISSIONERS**

**Respondent**

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**Determination**

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## Introduction

1. This matter comes before the Tax Appeal Commission (hereinafter the “Commission”) as an appeal against a Statement of Liability for the year 2024 issued by the Revenue Commissioners (hereinafter the “Respondent”) on 3 January 2025 which showed an overpayment of tax for 2024 of €347.37.

## Background

2. [REDACTED] (hereinafter the “Appellant”) is a Pay as You Earn (hereinafter “PAYE”) worker.
3. In 2024, the Appellant held two separate employments as follows:
  - 3.1 From 1 January 2024 to 8 February 2024 where they were in receipt of a total salary of €2,275.64; and
  - 3.2 From 4 April 2024 to 20 September 2024 where they were in receipt of a total salary of €26,848.47.
4. On 20 October 2024, the Appellant submitted an unemployment repayment claim to the Respondent confirming they were leaving Ireland permanently. The Respondent processed the claim and a refund of €347.10 issued to the Appellant’s nominated bank account on record for the Appellant on 29 October 2024.
5. On 23 November 2024, the Appellant submitted a further claim to the Respondent in which they again confirmed they were leaving Ireland permanently. The Respondent processed the Appellants claim and a refund of €434.25 issued to the Appellant’s nominated bank account on record on 29 November 2024.
6. On 3 January 2025, the Appellant submitted an income tax return for tax year 2024. The Respondent issued a 2024 Statement of Liability to the Appellant dated 3 January 2025. The Statement of Liability confirmed a further refund due to the Appellant of €347.37 which issued to the Appellant’s nominated bank account on record on 8 January 2025.
7. In total, the Appellant received refunds of tax for 2024 in the amount of €1,128.72.
8. The Appellant, not being satisfied with the level of refunds made to them for the year 2024, submitted a Notice of Appeal to the Commission on 6 January 2025.
9. On 24 February 2025, the Commission wrote to the parties in this appeal informing them that the Commissioner intended to determine this appeal without an oral hearing pursuant to the provisions of section 949U of the Taxes Consolidation Act 1997 (hereinafter the

“TCA 1997”). On 25 February 2025, the Appellant indicated their consent to this course of action. No objection was received from the Respondent. This appeal has therefore been determined without an oral hearing pursuant to the provisions of section 949U of the TCA 1997.

## **Legislation and Guidelines**

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

### Section 112(1) of the TCA 1997:

*“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.”*

## **Submissions**

### *Appellant’s Submissions*

11. The Appellant submitted the following ground of appeal in their Notice of Appeal:

*“I do not agree with the final amount indicated regarding the payment I am entitled to receive. Based on my earnings in 2023, I expect to receive around 2,000 euros or more in tax this year.*

*I want to mention that I claimed unemployment benefits for October and November 2024 (781), but I am unsure if these amounts were deducted from my weekly payments. I would appreciate it if you could follow up with the finance department regarding how my final payment aligns with what is indicated in the Statement of Liability. I believe this is the same Revenue system that processed my payments in 2023.”*

12. The Appellant submitted the following in their Statement of Case:

*“My tax return for 2024 is not my expectation. In 2023, I requested for my tax return through a phone call to Revenue and I was able to receive €2,000 + Euros.*

*However, my tax return for 2024 according to Revenue is 347 Euros only. Though I received 781 Euros as unemployment pay, it’s not clear to me if the unemployment claim is directly deducted from my PRSI or no. This prompted me to seek for*

*intervention from the Tax Appeal Commission since it's the body responsible to verify such claims. Given the option that I have the right to not agree with the SOL sent to me."*

#### **Respondent's Submissions**

13. The Respondent submitted the following in its Statement of Case:

*"The facts of the case are clear and confirm the Appellant received all refunds due to them for tax year 2024.*

*The Appellant has not provided any legislative basis as to why they are due a further refund for tax year 2024 instead the Appellant in their appeal submission has simply stated "I do not agree with the final amount indicated regarding the payment I am entitled to receive. Based on my earnings in 2023, I expect to receive around 2,000 euros or more in tax this year".*

*In this case there appears to be an expectation from the Appellant that they are due further refunds of income tax/USC from the Respondent for 2024.*

*The Respondent has acted at all times in accordance with the prescribed legislation in this case and is satisfied that the final taxation position for the Appellant in 2024 is correct.*

*The Respondent respectfully submits that this appeal must fail as the Appellant has not offered a valid legislative argument as to why they are due a further refund for tax year 2024."*

#### **Documentation Submitted**

14. The Appellant submitted a document entitled "*Gross to Nett Historical by Employee with Avg Weekly*" which contained the details of the Appellant's weekly pay from his employment from 4 April 2024 to 20 September 2024.

#### **Material Facts**

15. The material facts are not in dispute in this appeal and the Commissioner accepts same as material facts:

15.1 The Appellant is a PAYE worker.

15.2 In 2024, the Appellant held two separate employments as follows:

- 15.2.1 From 1 January 2024 to 8 February 2024 where they were in receipt of a total salary of €2,275.64; and
- 15.2.2 From 4 April 2024 to 20 September 2024 where they were in receipt of a total salary of €26,848.47.
- 15.3 On 20 October 2024, the Appellant submitted an unemployment repayment claim to the Respondent confirming they were leaving Ireland permanently. The Respondent processed the claim and a refund of €347.10 issued to the Appellant's nominated bank account on record for the Appellant on 29 October 2024.
- 15.4 On 23 November 2024, the Appellant submitted a further claim to the Respondent in which they again confirmed they were leaving Ireland permanently. The Respondent processed the Appellants claim and a refund of €434.25 issued to the Appellant's nominated bank account on record on 29 November 2024.
- 15.5 On 3 January 2025, the Appellant submitted an income tax return for tax year 2024. The Respondent issued a 2024 Statement of Liability to the Appellant dated 3 January 2025. The Statement of Liability confirmed a further refund due to the Appellant of €347.37 which issued to the Appellant's nominated bank account on record on 8 January 2025.
- 15.6 In total, the Appellant received refunds of tax for 2024 in the amount of €1,128.72.

## Analysis

16. In the High Court case of *Menolly Homes Ltd v. Appeal Commissioners* [2010] IEHC 49 (hereinafter "*Menolly*"), Charleton J. stated at para. 22:

*"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."*

17. Therefore, the burden of proof rests on the Appellant to show that the calculation of tax contained in the statement of Liability issued by the Respondent on 3 January 2025 was incorrect. The standard of proof is the balance of probabilities.
18. Section 112 of the TCA 1997 is the basis for the charge to income tax for employees under what is known as "*Schedule E*" and is entitled "*Basis of assessment, persons chargeable and extent of charge*". Section 112(1) of the TCA 1997 provides that:

*“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.”*

19. The following is the calculation for 2024 contained in the Statement of Liability issued by the Respondent on 3 January 2025:

PAYE Calculation		
Income		29,123.91
Less: Deductions		353.00
Taxable Income		28,770.91
Charged as follows:	28,770.91 @ 20% =	5,754.18
Tax Due:		5,754.18
Plus	Tax Retained by you:	0.00
	Adjustments:	781.35
Gross Tax Payable		6,535.53
Less:	Tax Credits	3,750.00
	Taxes Deducted:	2,959.06
	Reliefs:	0.00
	Adjustments:	0.00
		6,709.06
PAYE Result:	Overpayment	173.53
	Income Chargeable to USC	

SELF:	12,012.00 @ 0.5% =	60.06
	13,748.00 @ 2% =	274.96
	3,363.91 @ 4% =	134.56
	Less: USC Deducted	643.42
USC Result:	Overpayment	173.84
Final Result:	Overpayment	347.37
Treatment of Result:	A payment of €347.37 will be made to your bank a/c.	

20. The Statement of Liability for 2024 issued by the Respondent on 3 January 2024 sets out that, in 2024, the Appellant received income from employments, pensions and other sources totalling €29,123.91 which came from two employments as follows:

20.1 Employment 1: From 1 January 2024 to 8 February 2024 where they were in receipt of a total salary of €2,275.64; and

20.2 Employment 2: From 4 April 2024 to 20 September 2024 where they were in receipt of a total salary of €26,848.47.

21. The Appellant has not disputed the figures in relation to the income contained in the Statement of Liability and the Commissioner notes that the document submitted by the Appellant reflects the total salary received by the Appellant of €26,848.47 from Employment 2.

22. The Statement of Liability also sets out that the Appellant received tax credits in 2024 as follows:

22.1 Flat rate expenses tax credit of €335.00;

22.2 Personal Tax Credit of €1,875.00; and

22.3 Employee Tax Credit of €1,875.00.

23. The Appellant has not disputed the figures in relation to tax credits for 2024 contained in the Statement of Liability.

24. In addition, the Statement of Liability sets out that, in 2024, the Appellant received refunds of tax paid of €781.35. The Appellant has not disputed this.



25. The basis of the Appellant's appeal is that, based on their earnings in 2023, they expected to receive a refund of around €2,000 or more for 2024. The Appellant has not pointed to any error in calculation on the part of the Respondent or to any misapplication of the law.
26. Based on the above, the Commissioner must find that the Appellant has not discharged the burden of proof and has not succeeded in establishing that the Statement of Liability for 2024 issued by the Respondent on 3 January 2025 was incorrect.
27. As a result, the Commissioner finds that the Respondent was correct in issuing the Statement of Liability for 2024 on 3 January 2025 and that the amount of overpaid tax of €347.37 contained in the Statement of Liability was also correct.

### **Determination**

28. Having considered the facts and circumstances of this appeal, together with the submissions from both parties, the Commissioner determines that the Appellant has not succeeded in establishing that the Statement of Liability for 2024 issued by the Respondent on 3 January 2025 was incorrect.
29. The Statement of Liability for 2024 issued to the Appellant on 3 January 2025 shall stand.
30. This Appeal is determined in accordance with Part 40A of the TCA 1997 in particular section 949AK thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

### **Notification**

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

### **Appeal**

32. 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.

A handwritten signature in black ink, appearing to read 'Clare O'Driscoll', with a stylized, cursive script.

Clare O'Driscoll  
Appeal Commissioner  
24 April 2025