AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

192TACD2025

Between

[redacted]

Appellant

and

The Revenue Commissioners

Respondent

Determination

Contents

Introduction

1. This is an appeal to the Tax Appeals Commission ("the Commission") brought by [redacted] ("the Appellant") under section 949I of the Taxes Consolidation Act 1997 ("the TCA 1997"), against Amended Statements of Liability issued to the Appellant by the Revenue Commissioners ("the Respondent") for the years 2021 and 2022 ("the Relevant Years").

2. The appeal proceeded by way of a remote hearing on 10 January 2025. The Appellant was represented by her solicitor and the Respondent was represented by two of its officers.

Background

3. In 2016, the Appellant and the Appellant's spouse jointly elected to be jointly assessed to income tax.

4. On 3 October 2023, the Respondent issued an Amended Statement of Liability for the tax year 2022, which showed an underpayment of €4,170.70. On 3 April 2024, the Respondent issued Amended Statements of Liability to the Appellant for the tax years 2020 and 2021, which showed underpayments of €353.84 and €1,171.23 respectively.

5. In its appeal submissions, the Respondent stated that it issued Amended Statements of Liability on foot of information received from the Appellant and the Appellant's spouse and that the underpayments arose because of the removal of certain tax credits.

6. On 7 May 2024, the Appellant submitted a Notice of Appeal to the Commission, which enclosed supporting documentation. On 15 July 2024, the Appellant submitted a Statement of Case and on 23 July 2024, the Respondent submitted a Statement of Case. On 17 September 2024, the Respondent submitted pre-hearing documentation and on 7 January 2025, the Appellant submitted pre-hearing documentation. The Respondent submitted books of documents and authorities in January 2025.

7. On 30 December 2024, the Respondent issued an Amended Statement of Liability for the tax year 2020, which showed a liability of zero. On 30 December 2024 and 2 January 2025, the Respondent issued Amended Statements of Liability for the tax years 2021 and 2022, which showed underpayments of €2,235.60 and €3,569.40 respectively.

8. The Commissioner has considered all of the documentation submitted by the parties in this appeal.

9. On the day of the hearing, the Appellant's representative submitted that the Respondent's argument had "*pivoted onto a second argument that has been introduced at the hearing stage, I say, around non-residence*". The Commissioner should note that the Respondent's pre-hearing documentation referred to the tax residence of the Appellant's spouse. Nonetheless, the Commissioner invited the parties to adjourn and the hearing resumed later that day. The Commissioner did so to ensure that the Appellant's representative was satisfied that he had the opportunity to make the representations he wished to make.

Legislation and Guidelines

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

11. Section 461 of the TCA 1997 provides:

> "*In relation to any year of assessment, an individual shall be entitled to a tax credit (to be known as the 'basic personal tax credit') of -*
>
> *(a) €4,000, in a case in which the claimant is a married person or a civil partner who -*
>
> *(i) is assessed to tax for the year of assessment in accordance with section 1017 or 1031C, as the case may be, or*
>
> *(ii) proves that his or her spouse or civil partner is not living with him or her but is wholly or mainly maintained by him or her for the year of assessment and that the claimant is not entitled, in computing his or her income for tax purposes for that year, to make any deduction in respect of the sums paid by him or her for the maintenance of his or her spouse or civil partner,*
>
> *(b) €4,000, in a case in which the claimant in the year of assessment is a widowed person or surviving civil partner, other than a person to whom paragraph (a) applies, whose spouse or civil partner has died in the year of assessment, and*
>
> *(c) €2,000, in the case of any other claimant*."

12. Section 819(1) of the TCA 1997 provides:

> *"(1) For the purposes of the Acts, an individual shall be resident in the State for a year of assessment if the individual is present in the State -*
>
> *(a) at any one time or several times in the year of assessment for a period in the whole amounting to 183 days or more, or*

(b) at any one time or several times -

(i) in the year of assessment, and

(ii) in the preceding year of assessment,

for a period (being a period comprising in the aggregate the number of days on which the individual is present in the State in the year of assessment and the number of days on which the individual was present in the State in the preceding year of assessment) in the aggregate amounting to 280 days or more."

13. Section 1015(2) of the TCA 1997 provides:

"(2) A wife shall be treated for income tax purposes as living with her husband unless either -

(a) they are separated under an order of a court of competent jurisdiction or by deed of separation, or

(b) they are in fact separated in such circumstances that the separation is likely to be permanent."

14. Section 1017 of the TCA 1997 provides:

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

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

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

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

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

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

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

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

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

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

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

15. Section 1032 of the TCA 1997 provides:

"(1) Except where otherwise provided by this section, an individual not resident in the State shall not be entitled to any of the allowances, deductions, reliefs or reductions under the provisions specified in the Table to section 458.

(2) Where an individual not resident in the State proves to the satisfaction of the Revenue Commissioners that he or she -

(a) is a citizen of Ireland,

(b) is resident outside the State for the sake or on account of his or her health or the health of a member of his or her family resident with him or her or because of some physical infirmity or disease in himself or herself or any such member of his or her family, and that previous to such residence outside the State he or she was resident in the State,

(c) is a citizen, subject or national of another Member State of the European Communities, or of the United Kingdom, or of a country of which the citizens, subjects or nationals are for the time being exempted by an order under section

10 of the Aliens Act, 1935, from any provision of, or of an aliens order under, that Act, or

(d) is a person to whom one of the paragraphs (a) to (e) of the proviso to section 24 of the Finance Act, 1920, applied in respect of the year ending on the 5th day of April, 1935, or any previous year of assessment,

then, subsection (1) shall not apply to that individual, but the amount of any allowance, deduction or other benefit mentioned in that subsection shall, in the case of that individual, be reduced to an amount which bears the same proportion to the total amount of that allowance, deduction or other benefit as the portion of his or her income subject to Irish income tax bears to his or her total income from all sources (including income not subject to Irish income tax).

(3) Notwithstanding subsection (2), where an individual not resident in the State proves to the satisfaction of the Revenue Commissioners that the individual is a resident of another Member State of the European Communities or of the United Kingdom and that the proportion which the portion of the individual's income subject to Irish income tax bears to the individual's total income from all sources (including income not subject to Irish income tax) is 75 per cent or greater, subsection (1) or, as the case may be, subsection (2) shall not apply to that individual and he or she shall be entitled to the allowance, deduction or other benefit mentioned in subsection (1)."

Evidence

Appellant's Evidence

16. The Appellant stated that she and her spouse married in [redacted] 2016. She stated that her spouse worked in Dublin before he started work in [redacted] in [redacted] 2017, the year in which the Appellant came to Dublin. Initially her spouse came back fortnightly and when he got his own rented house there, he started coming back weekly. The Appellant stated that her spouse worked from Dublin during the Covid-19 pandemic, in March, April and May 2020. She stated that they had some "incidents" and in May 2021 her spouse did not come home. The Appellant stated that she and her spouse reconciled at the end of June or the first week of July and he went back to returning to Dublin every two weeks. The Appellant stated that things became "messy" in January 2023 and in August 2023, the Appellant said that the best thing was to go their separate ways.

Submissions

Appellant

17. The Commissioner sets out below a summary of the submissions made by the Appellant, in the documentation submitted in support of this appeal and at the hearing:

    17.1. The Appellant was married and living as a couple for the years 2021 and 2022 and unless there was another meaning of "married", she did not understand why she was taxed as separated for those years. Although the Appellant and her spouse initially separated in May 2021, they reconciled in July 2021.

    17.2. The Appellant's representative was conscious that the burden of proof was on the Appellant. However, the Appellant could not make factual submissions on the tax residence of the Appellant's spouse. He appears to have been in the jurisdiction for considerable periods of time. The balance of probabilities would show that he would have been tax resident if he was returning on a weekly or fortnightly basis.

    17.3. The High Court judgment of *Fennessy (Inspector of Taxes) v John McConnellogue* [1995] 1 IR 500 was distinguishable as both parties lived outside the jurisdiction, which was the reverse of this case, and it predated the TCA 1997.

    17.4. Section 1017 of the TCA 1997 provides that it does not matter whether there is any income of the spouse chargeable to tax for any year of assessment, which would include a non-resident spouse. The residence or non-residence of the spouse does not disentitle the benefit of a married credit. The Respondent's guidance documents allow aggregate relief where one spouse is non-resident and the other spouse is resident. However, that is not what section 1017 of the TCA 1997 requires. It requires that they live together with a degree of permanence, which is met here.

Respondent

18. The Commissioner sets out below a summary of the submissions made by the Respondent, in the documentation and at the hearing:

    18.1. As the Appellant and the Appellant's spouse were married but living apart for the period 2020 – 2022, joint assessment could not apply.

    18.2. As the Appellant's spouse was not resident in Ireland for the period 2020 - 2022, there was no entitlement to joint assessment for those years. The Appellant's

spouse confirmed his tax residence in [redacted] for both those periods. The Appellant's spouse had no taxable income in Ireland in that period. His income was taxed in full in [redacted].

18.3. Joint assessment could not apply because the Appellant's spouse was not entitled to tax credits and rate bands in his own right for those periods. A claim for additional married credits and rate bands could be made at year end by submitting a claim for non-resident aggregation relief.

18.4. In the case of a married couple where one spouse is non-resident and only one spouse has income in the jurisdiction, in Ireland that spouse will always be treated for tax purposes under the basis of separate treatment and granted single person's tax credit during the years of assessment.

18.5. The High Court judgment of *Fennessy (Inspector of Taxes) v John McConnellogue* [1995] 1 IR 500 outlines separate treatment regarding residency.

Material Facts

19. At the hearing, the Appellant and the Respondent agreed the following facts, which the Commissioner has found to be material facts:

19.1. In 2016, the Appellant and the Appellant's spouse jointly elected to be jointly assessed to income tax.

19.2. During the Relevant Years, the Appellant and the Appellant's spouse were not separated such that it was likely to be permanent.

19.3. During the Relevant Years, the Appellant's spouse was employed in [redacted].

20. Having read the documentation submitted and having listened to the parties at the hearing, the Commissioner also makes the following findings of material fact:

20.1. During the Relevant Years, the Appellant's spouse returned weekly or fortnightly to the State.

20.2. The Appellant did not specify the length of time for which her spouse returned or the number of days on which her spouse was present in the State during the Relevant Years. The Appellant adduced no evidence in this regard.

20.3. On 4 April 2023, the Appellant's spouse informed the Respondent that: "*I confirm I am currently tax resident in* [redacted]*. For the years you have mentioned in scope, 2019 to present I also confirm working for* [redacted]

[redacted]*on a full time basis, for those years to present. I return to the State weekly, fortnightly or as possible*".

20.4. The Appellant's spouse was not assessable to income tax in the State for the Relevant Years.

20.5. The Appellant did not demonstrate that the Appellant's spouse was resident in the State for the Relevant Years for the purposes of the TCA 1997.

Analysis

21. At the outset, the Commissioner wishes to clarify the scope of this appeal. At the hearing, the Respondent informed the Commission that Amended Statements of Liability had been issued on 30 December 2024 and 2 January 2025 and that the amount of income tax assessed in the Amended Statement of Liability for 2020 issued on 30 December 2024 had been reduced to zero. The Appellant's representative subsequently agreed that the tax years under appeal were 2021 and 2022. The Commissioner is therefore proceeding on the basis that this appeal relates to the tax years 2021 and 2022. The Commissioner notes that the Amended Statement of Liability for 2021 which issued on 30 December 2024 showed an underpayment of €2,235.60 and the Amended Statement of Liability for 2022 which issued on 2 January 2025 showed an underpayment of €3,569.40.

22. In an appeal before the Commission, the burden of proof rests on the Appellant, who in this appeal must prove that the Respondent's assessments to income tax in the Statements of Liability were wrong and the tax assessed is not payable. In the High Court case of *Menolly Homes Ltd v Appeal Commissioners and another* [2010] IEHC 49, Charleton J. stated at paragraph 22 that:

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

23. This position has been confirmed by the Court of Appeal in *JSS, JSJ, TS, DS and PS v A Tax Appeal Commissioner* [2025] IECA 96, in which McDonald J. stated at paragraph 34 that:

> "*both s.949AK(1) and s.50(6) the 1960 Act proceed on the basis that the assessment will stand unless it is established that the assessment is wrong…the taxpayer bears the burden of demonstrating that a tax assessment is wrong.*"

Joint Assessment

24. In this appeal, the Appellant contended that the Statements of Liability for the Relevant Years should have jointly assessed the Appellant and the Appellant's spouse to tax.

25. Section 1016 of the TCA 1997 provides that the default position regarding taxation of married couples is that they are assessed separately. This is subject to section 1018 of the TCA 1997, which allows for a married couple to jointly elect to be jointly assessed to income tax where the married couple is living together.

26. Section 1017 of the TCA 1997 provides for the joint assessment of a husband with his spouse and section 1019 of the TCA 1997 provides for the situation where the wife is the assessable spouse.

Living Together

27. Section 1015(2)(b) of the TCA 1997 provides that a wife shall be treated as living with her husband "*unless…they are in fact separated in such circumstances that the separation is likely to be permanent*". In this appeal, the Respondent's Statement of Case stated: "*As the Appellant and the Appellant's spouse were married but living apart for the period 2020 – 2022, joint assessment cannot apply*". However, at the hearing, the Appellant and the Respondent agreed that in the period 2021 to 2022, the Appellant and the Appellant's spouse were not separated such that it was likely to be permanent. The Commissioner has found this agreed fact to be a material fact. It therefore follows that in this case, section 1015(2)(b) of the TCA 1997 did not operate to disapply the Appellant from being treated as living with her spouse in the Relevant Years.

Tax Residence

28. The Respondent submitted that as the Appellant's spouse was not resident in the State for the Relevant Years, "*joint assessment could not apply because the Appellant's spouse was not entitled to tax credits and rate bands in his own right".* The Respondent stated that non-resident aggregation relief could be claimed.

29. It is therefore necessary for the Commissioner to outline the following provisions of the TCA 1997. Section 819(1) of the TCA 1997 provides (in summary) that an individual is resident in the State for a tax year if the individual is present in the State for 183 days or more in that year or for 280 days or more in aggregate in that year and the preceding year. Section 1032 of the TCA 1997 provides (in summary) that individuals who are not resident in the State are not entitled to allowances, reliefs and credits, subject to certain exceptions. Section 1032 sets out the circumstances in which a portion of such reliefs and credits may be available to an individual who is not resident in the State. Section 461

of the TCA 1997 provides (in summary) for the entitlement to personal tax credits, including personal credits due to a married person assessed in accordance with section 1017 of the TCA 1997.

30. Furthermore, the Commissioner notes that Part 44-01-01 of the Respondent's Tax and Duty Manual states that:

> "*5.1 Tax treatment where only one spouse or civil partner is resident in the State and has income chargeable to tax in the State.*
>
> *Where only one spouse or civil partner is resident in the State and in receipt of income chargeable to tax in the State, she or he-*
>
> • *is chargeable on that income on the basis of separate treatment as a single person; and*
>
> • *may be granted single person's basic tax credits and reliefs, subject to the practice outlined hereunder.*
>
> *In cases where only one spouse or civil partner is resident in the State and has income chargeable to tax in the State, where Revenue is satisfied that the other spouse or civil partner has no income and the earnings of the person working in the State are the only source of income of the couple, aggregation basis may be applied (that is, the joint tax credit and the increased rate band may be given).*
>
> *Aggregation may only be applied after the end of the tax year. The resident spouse or civil partner will need to complete a return of income, including a declaration of her or his spouse's or civil partner's income to receive the joint tax credit and the increased rate band.*
>
> *If the non-resident spouse or civil partner has income, a measure of relief may be due where the Irish tax payable under separate treatment in respect of the income chargeable to Irish tax exceeds the tax that would have been payable in respect of that income, if the total income of the couple had been chargeable to tax on the basis of aggregation. The amount of relief due will depend on the amount of income of the non-resident spouse or civil partner*."

31. In this case, the Appellant and the Respondent agreed that the Appellant's spouse was employed in [redacted] during the Relevant Years. The Commissioner has found this to be a material fact. In addition, the Commissioner was presented with a communication from the Appellant's spouse to the Respondent dated 3 April 2023, in which the Appellant's spouse stated: "*I confirm I am currently tax resident in* [redacted]*. For the*

years you have mentioned in scope, 2019 to present I also confirm working for [redacted] *on a full time basis, for those years to present. I return to the State weekly, fortnightly or as possible*". The Commissioner has found the fact of this communication to be a material fact.

32. At the hearing, the Appellant stated in oral evidence that her spouse returned to the State fortnightly or weekly, which the Commissioner notes to be consistent with the communication from the Appellant's spouse dated 3 April 2023. However, the Appellant did not specify the length of time for which her spouse returned, or the number of days on which her spouse was present in the State during the Relevant Years, and adduced no evidence in this regard. The Commissioner has found this to be a material fact.

33. In fact, the Appellant's representative stated: "*I can't determine whether he's resident or non-resident and the burden of proof is on me and I am conscious of that*". Although the Appellant's representative submitted that *"the balance of probabilities would show or favour that he would have been tax resident if he was returning, as Revenue has outlined in the communications that they have exhibited, on a weekly basis or a biweekly basis*", he acknowledged that the Appellant could not "*get the days, or a number, or a count of days that he was in the jurisdiction in 2021, 2022 and 2023*".

34. Consequently, the Commissioner is satisfied that the Appellant, with the burden of proof on her, did not demonstrate that her spouse was resident in the State for the Relevant Years for the purposes of the TCA 1997. The Commissioner has found this to be a material fact.

35. Additionally, at the hearing, the Respondent stated to the Commission that the Appellant's spouse was not assessable to income tax in the State for the Relevant Years and the Appellant did not dispute this fact, which the Commissioner has also found to be a material fact.

36. The Appellant's representative submitted that section 1017 of the TCA 1997 does not distinguish between resident and non-resident spouses. At the hearing, he stated that he was making a "*novel interpretation for the Commission that will go against the Revenue interpretation of this section…if the spouse is resident, has no income, the relief is available. If the spouse is non-resident and has income or no income chargeable to tax, I say, similarly, the section, as is clearly laid out, does not draw that distinction*". The Appellant's representative submitted that: "*the residence or non-residence of the spouse does not affect or disentitle the benefit of the married credit, I say, in accordance with section 1017*". He submitted that section 1017 of the TCA 1997 requires that the couple are living together with a degree of permanence, which was met in this case.

37. The Commissioner notes that section 1017 of the TCA 1997 does not refer to the residence of a spouse. However, the Commissioner does not consider it appropriate to view section 1017 of the TCA 1997 in isolation. The Commissioner recalls the Supreme Court cases *Bookfinders Ltd v. The Revenue Commissioner* [2020] IESC 60 and *Heather Hill Management Company CLG v An Bord Pleanala* [2022] IESC 43, which make clear that a statute must be viewed as a whole. The Commissioner observes that section 1032(1) of the TCA 1997 provides that an individual who is not resident in the State is not entitled to allowances, deductions and reliefs set out in the provisions specified in the Table to section 458, except where otherwise provided in section 1032. Sections 1032(2) and (3) set out the circumstances in which a portion of the reliefs may be available. The Table to section 458 of the TCA 1997 lists several provisions. These include section 461 of the TCA 1997, which provides for entitlement to personal tax credits, including personal credits due to a married person assessed in accordance with section 1017 of the TCA 1997 (section 461(a)(i)).

38. It is clear to the Commissioner from the above that the entitlement of a non-resident individual to tax reliefs and credits is governed by and subject to section 1032 of the TCA 1997. Given this, the Commissioner concludes that the residence or non-residence of an individual does have a bearing on an individual's entitlement to tax credits and reliefs, including the personal tax credits due to a married person assessed in accordance with section 1017 of the TCA 1997. Consequently, the Commissioner cannot accept the Appellant's submission that the residence or non-residence of the spouse does not affect entitlement to married tax credits and that therefore the Appellant should have been jointly assessed to tax with her spouse.

39. In addition, it was undisputed that the Appellant's spouse was not assessable to income tax in the State for the Relevant Years. In *Fennessy (Inspector of Taxes) v John McConnellogue* [1995] 1 IR 500, the High Court held that joint assessment did not apply to a case in which a non-resident spouse had no income assessable in the State. The Commissioner notes the Appellant's submission that this judgment predated the TCA 1997 and both spouses in the case resided outside the State. However, the Commissioner observes that the judgment concerned the predecessor provision to section 1017 of the TCA 1997 and moreover considers that the material issue in that case was that a non-resident spouse had no income assessable in the State.

40. Accordingly, having considered the submissions and evidence in this appeal, the Commissioner is not satisfied that the Appellant has discharged the burden of demonstrating that the Statements of Liability for the Relevant Years were wrong. The

Commissioner considers that the Respondent was entitled to assess the Appellant and the Appellant's spouse separately in circumstances where the Appellant's spouse was not shown to be tax resident in the State, and was not assessable to income tax in the State, for the relevant years. The Commissioner further notes that in such circumstances, non-resident aggregation relief may be available.

41. The Commissioner appreciates that this decision will be disappointing for the Appellant and acknowledges the circumstances set out on appeal. The Appellant was entitled to check whether her legal rights were correctly applied.

Conclusion

42. In conclusion, the Commissioner has found that:

    42.1. Section 1015(2)(b) of the TCA 1997 did not operate to disapply the Appellant from being treated as living with her spouse in the Relevant Years.

    42.2. The Appellant, with the burden of proof on her, did not demonstrate that her spouse was resident in the State for the Relevant Years under the TCA 1997.

    42.3. Having regard to the provisions of the TCA 1997, the residence or non-residence of an individual has a bearing on entitlement to tax credits and reliefs.

    42.4. The Respondent was entitled to assess the Appellant and the Appellant's spouse separately where the Appellant's spouse was not shown to be tax resident in the State, and was not assessable to income tax in the State, for the relevant years. In such circumstances, non-resident aggregation relief may be available.

Determination

43. For the reasons set out above, the Commissioner determines that the Appellant has not succeeded in showing that the Amended Statements of Liability for the Relevant Years were wrong and that the tax assessed was not payable. The Amended Statements of Liability for the Relevant Years therefore stand.

44. This Appeal is determined in accordance with Part 40A of the TCA 1997 and 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.

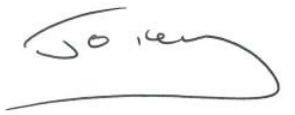
Notification

45. 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

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



Jo Kenny
Appeal Commissioner
3 June 2025