



AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Between

219TACD2025

██████████

Appellant

and

REVENUE COMMISSIONERS

Respondent

Determination

Introduction

1. This is an appeal to the Tax Appeals Commission ("the Commission") brought by ██████████ ("the Appellant") pursuant to section 119(1)(h) of the Value-Added Tax Consolidation Act 2010 as amended ("VATCA 2010") against refusals by the Revenue Commissioners ("the Respondent") to refund alleged overpayments of value-added tax ("VAT") in the total amount of €7,500 for various chargeable periods between January 2010 and December 2012, on the ground that the repayments were sought outside the statutory timeframe.
2. In accordance with the provisions of section 949U of the Taxes Consolidation Act 1997 as amended ("TCA 1997") and by agreement with the parties, this appeal is determined without a hearing.

Background

3. On 12 February 2025, the Respondent issued estimates to VAT against the Appellant for sixteen VAT periods between January 2010 and April 2014, on the basis that the Appellant had not submitted VAT returns for the periods in question. The total estimate was stated to be €40,000, and as the Appellant had previously paid the amount of €500

for each of the periods in question, the total balance due was stated to be €32,000. On 18 March 2025, the Respondent issued a Final Demand letter to the Appellant in the amount of €32,000.

4. On 29 April 2025, the Appellant submitted VAT3 returns for fifteen VAT periods from January 2010 to December 2012 to the Respondent. The returns showed that he had a nil liability to VAT for each of the VAT periods. The Appellant sought a refund of the VAT previously paid by him in respect of those chargeable periods; i.e. $€500 \times 15 = €7,500$.
5. On 7 May 2025, the Respondent notified the Appellant that his refund applications were refused, as they had not been made within four years from the end of the respective chargeable periods.
6. On 28 May 2025, the Appellant appealed against the Respondent's refusal to the Commission. On 7 July 2025, the Commission notified the parties that the Commissioner considered the appeal suitable for determination without an oral hearing, pursuant to section 949U of the TCA 1997. They were informed that they could object to the Commissioner proceeding without an oral hearing within 21 days of the notice, and that they could also submit any additional documentation that they wished the Commissioner to consider within 21 days. Neither party objected to the appeal being determined without an oral hearing. The Commissioner is satisfied that it is appropriate to determine this appeal without an oral hearing.

Legislation

7. Section 99(4) of the VATCA 2010 states that:

"A claim for a refund under this Act may be made only within 4 years after the end of the taxable period to which it relates."

Submissions

Appellant

8. In his Notice of Appeal, the Appellant stated that:

"All of my income during these periods came from [REDACTED] for a [REDACTED] company. I never sold any goods. Therefore, no VAT was charged and did not have to be paid to the tax office. Nevertheless, based on a tax assessment, the tax office invoiced me €500 for each of the periods listed below, which was paid, for a total of €7,500."

Unfortunately, I can no longer determine when the due VAT return was paid to the tax office. With another tax assessment dated February 12, 2025, the case was reopened, and as a result, I resubmitted all requested VAT returns and related documents. All of them show that no VAT was/is owed.

This month, I received a letter from the tax office informing me that my claim for a refund of the overpaid tax cannot be asserted because the refund application was not submitted within the relevant four-year period (Section 99(4) of the VAT Consolidation Act 2010)."

9. In his Statement of Case, the Appellant stated *inter alia* that:

"The estimates of the above-mentioned VAT assessment were unfounded, as I had only provided services ([REDACTED]) for a VAT-registered company [REDACTED] during the all the periods mentioned.

According to EU Directive 2008/8/EC and the Value-Added Tax Consolidation Act 2010, such services are exempt from VAT in such a case. Therefore, I have never charged and received any VAT payments.

[...]

On May 7, 2025, I received fifteen notices by mail stating that the amounts already paid as part of the VAT assessment as above has resulted in an overpayment of tax.

Furthermore, I got informed, that Section 99 (4) of the VAT Consolidation Act 2010 provides that a claim for repayment of tax for a chargeable period shall not be allowed unless it is made within 4 years after the end of that chargeable period.

As my claim for repayment of the overpayment of tax below was not made within the relevant 4-year period, I am precluded from repaying that tax...

Since it is therefore practically no longer possible for me to reclaim the overpaid VAT within the mentioned deadline, I have lodged an objection against these notices with the Tax Appeals Commission (TAC) pursuant to Section 119 (1) (h) of the VAT Consolidation Act 2010 and hereby request approval for the refund of the overpaid VAT in the amount of €8,000.00 [sic]."

10. In a further submission to the Commission, the Appellant stated that:

"I would like to point out again that the notices submitted to me in 2018 refer to estimates for various periods between 2010 and 2012, well over four years after the expiration of the objection period. Therefore, I had no opportunity to file an objection

within the statutory four-year period. I ask you to take this into account when deciding on this case.”

Respondent

11. In its Statement of Case, the Respondent stated that:

“The due date of the VAT 3 returns in question, 15 in total, are as follows:

Jan/Feb 2010 – 19th Mar 2010 Mar/Apr 2010 – 19th May 2010

May/Jun 2010 – 19th Jul 2010

Jan/Feb 2011 – 19th Mar 2011 Mar/Apr 2011 – 19th May 2011

May/Jun 2011 – 19th Jul 2011

Jul/Aug 2011 – 19th Sep 2011 Sep/Oct 2011 – 19th Nov 2011

Nov/Dec 2011 – 19th Jan 2012

Jan/Feb 2012 – 19th Mar 2012 Mar/Apr 2012 – 19th May 2012

May/Jun 2012 – 19th Jul 2012

Jul-Aug 2012 – 19th Sep 2012 Sep/Oct 2012 – 19th Nov 2012

Nov/Dec 2012 – 19th Jan 2023 [sic]

All the above VAT 3 returns were submitted to Revenue via our Integrated Correspondence on the 29th April 2025 and subsequently uploaded to ITP on the 1st May 2025.

The refunds/repayments that generated on foot of the filing of these returns were disallowed on the 2nd May 2025, notification issued to the customer on 7th May 2025.”

Material Facts

12. Having read the documentation submitted by the parties, the Commissioner makes the following findings of material fact:

12.1. On 12 February 2025, the Respondent issued estimates to VAT against the Appellant for sixteen VAT periods between January 2010 and April 2014, on the basis that the Appellant had not submitted VAT returns for the periods in question. The total estimate was stated to be €40,000, and as the Appellant had previously paid the amount of €500 for each of the periods in question, the total balance due

was stated to be €32,000. On 18 March 2025, the Respondent issued a Final Demand letter to the Appellant in the amount of €32,000.

12.2. On 29 April 2025, the Appellant submitted VAT3 returns for fifteen VAT periods from January 2010 to December 2012 to the Respondent. The returns showed that he had a nil liability to VAT for each of the chargeable periods. The Appellant sought a refund of the VAT previously paid by him in respect of those chargeable periods; i.e. $€500 \times 15 = €7,500$.

12.3. On 7 May 2025, the Respondent notified the Appellant that his refund applications were refused, as they had not been made within four years from the end of the respective chargeable periods.

Analysis

13. The burden of proof in this appeal rests on the Appellant, who must show that the Respondent was incorrect to refuse his claims for refunds of VAT. In the High Court case of *Menolly Homes Ltd v. Appeal Commissioners* [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.*”
14. Section 99 of the VATCA 2010 provides for the refunding of overpaid VAT. However, section 99(4) states that a refund claim “*may be made only within 4 years after the end of the taxable period to which it relates.*” Furthermore, section 99(6) states that “*The Revenue Commissioners shall not refund any amount of tax except as provided for in this Act or any order or regulations made under this Act.*”
15. Therefore, the Commissioner is satisfied that the requirement, that any claim for a refund of VAT be made within 4 years after the end of the relevant chargeable period, is mandatory, and no discretion is allowed to the Respondent, or to the Commission on appeal, to disapply it.
16. As set out in the Respondent’s submissions above, there are a number of chargeable periods under consideration in this appeal. For the purposes of this determination, it is sufficient to note that the final chargeable period was November/December 2012. Therefore, the latest date for a refund claim to be made was 31 December 2016. However, the evidence before the Commissioner is that the Appellant’s claims were made long after this deadline. The Appellant submitted his VAT 3 returns for the chargeable periods in April 2025, and the claims for refunds were made on foot of those returns.

17. Consequently, the Commissioner is satisfied that the Respondent was correct to refuse the Appellant's claims for refunds of VAT. There are some remaining matters that the Commissioner will briefly address. The Appellant stated that no VAT was charged or received by him for the services during the chargeable periods. However, he did not explain why he had previously paid VAT of €500 per month for each of the periods in question, and furthermore stated that he did not know when he had paid these amounts. The Respondent did not state when the amounts were paid. Therefore, the Commissioner cannot ascertain when, and why, the Appellant paid VAT to the Respondent. However, the Commissioner is satisfied that this is ultimately not relevant to the determination, which is concerned with the refund requests made by the Appellant in 2025.
18. Additionally, the Appellant seems somewhat unclear as to the chargeable periods for which he is seeking a refund. In particular, in his Statement of Case, he stated that the total amount under appeal was €8,000 and the appeal concerned periods between 2010 and 2014. However, his Notice of Appeal stated that the amount under appeal was €7,500, and the refusal letters against which he appealed concerned fifteen periods between 2010 and 2012. Furthermore, the Respondent provided screenshots of the VAT returns submitted by the Appellant, which concerned the fifteen periods between 2010 and 2012.
19. Therefore, as a matter of fact, the Commissioner finds that the appeal concerns fifteen chargeable periods between 2010 and 2012, for a total amount of tax of €7,500. However, in any event, even if the 2014 period(s) were taken into account, the application for a refund would still be out of time, and therefore the Commissioner is satisfied that nothing of substance turns on this matter.
20. The Commissioner appreciates that this determination will be disappointing for the Appellant. However, in conclusion, and for the reasons set out herein, the Commissioner determines that the Respondent correctly refused the Appellant's claims for refunds of VAT in respect of fifteen chargeable periods between 2010 and 2012, and the appeal is unsuccessful.

Determination

21. In the circumstances, and based on a review of the facts and a consideration of the submissions, material and evidence provided by both parties, the Commissioner is satisfied that the Respondent was correct in refusing the Appellant's claims for refunds of VAT in respect of fifteen chargeable periods between 2010 and 2012.

22. This Appeal is determined in accordance with Part 40A of the TCA 1997 and in particular sections 949AL and 949U thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

Notification

23. 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

24. 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.



Simon Noone
Appeal Commissioner
1 August 2025