AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

236TACD2025

Between

[redacted]

Appellant

and

The Revenue Commissioners

Respondent

Determination

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Introduction

1. This is an appeal to the Tax Appeals Commission ("the Commission") pursuant to and in accordance with the provisions of section 949I of the Taxes Consolidation Act 1997 ("the TCA 1997") brought on behalf of [redacted] ("the Appellant") against a refusal by the Revenue Commissioners ("the Respondent") of a claim by the Appellant to a Research and Development ("R&D") credit pursuant to section 766C TCA 1997. The Appellant's claim related to the tax year 2022 ("the relevant period") and was in the amount of €41,675. The claim was refused by the Respondent on the ground that it was made out of time.

2. On 29 November 2024, the Appellant duly appealed to the Commission by submitting a Notice of Appeal and accompanying documentation. On 25 March 2025, in accordance with section 949Q TCA 1997, the Appellant submitted a Statement of Case which built on the Appellant's Notice of Appeal and on 26 March 2025, the Respondent submitted its Statement of Case. In accordance with section 949S TCA 1997, on 5 August 2025 the Respondent submitted its Outline of Arguments. The Commissioner has considered all of the documentation submitted by the parties in this appeal.

3. On 18 August 2025, a hearing took place in respect of the appeal. The Appellant was represented by [redacted] ("the Appellant's accountant") and [redacted] Director of the Appellant ("the Appellant's director"). The Respondent was represented by a case officer of the Respondent.

Background

4. The Appellant is a [redacted]

5. On 27 December 2023, on behalf of the Appellant, the Appellant's accountant submitted an amended CT1 form for the relevant period using the Revenue Online System ("ROS"). The amended CT1 form indicated that the Appellant was making a claim for a R&D credit, in accordance with section 766C TCA 1997.

6. It was submitted by the Appellant's accountant that on 28 December 2023, on behalf of the Appellant, he filed the specified return form for the R&D claim, via the Respondent's MyEnquiries platform, whilst he was on holiday with poor internet coverage. Hence, he was unaware that the attachment to the correspondence dated 28 December 2023, entitled "Specified Return for R&D Tax Credit Claim 2023", that issued to the Respondent, had not been sent as an attachment to the correspondence, via the MyEnquiries online platform.

7. The Respondent submitted that on 19 September 2023, the Appellant initially filed its CT1 form for the relevant period and thereafter, on 27 December 2023, it filed an amended return, which was submitted by the Appellant's accountant. The Respondent detailed that the amended CT1 return stated that the reason for the amendment to the return by the Appellant, was to claim a R&D credit for the relevant period.

8. Nevertheless, the Respondent submitted that the claim for a R&D credit was not made by the Appellant in its return for the relevant period. The Respondent submitted this was because, despite the Appellant having ticked the boxes in the R&D credit panels on the CT1 form, the R&D specified return form which was required to be submitted in addition to the CT1 form, pursuant to section 766C TCA 1997, was not filed by the Appellant within the requisite time limit.

9. The Respondent contended that for R&D claims made in respect of qualifying expenditure incurred in 2022 only, the Appellant was required to provide certain information on the Form CT1 2022 and the R&D specified return form 2022.

10. On 17 January 2024, the Respondent corresponded with the Appellant via MyEnquiries, to inform it that there was no attachment to its correspondence, dated 28 December 2023.

11. On 23 March 2024, the Respondent again corresponded with the Appellant via MyEnquiries, referring the Appellant to its previous correspondence dated 17 January 2024.

12. The Appellant submitted that an incorrect email address was used by the Respondent when corresponding with the Appellant via MyEnquiries and it was not until the Appellant's correspondence dated 8 March 2024, when it corresponded with the Respondent again via the MyEnquiries platform, that the Appellant became aware that an incorrect email address had been input by the Appellant into the MyEnquiries platform.

13. On 5 November 2024, the Respondent issued correspondence to the Appellant to inform the Appellant that having reviewed the Appellant's application, the case law and the legislation, the Respondent was "*precluded from allowing a claim for the R&D credit, under Section 766C, in respect of R&D expenditure incurred during the accounting period 1 January to 31 December 2022 outside of the 12 month deadline*".

14. On 21 January 2025, the Appellant duly appealed to the Commission, the decision of the Respondent to refuse its claim for a R&D credit for the relevant period.

Legislation and Guidelines

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

16. Section 766 TCA 1997, Tax credit for research and development expenditure, provides *inter alia* that:

……

(2) Subject to subsection (2A) where for any accounting period a company makes a claim in that behalf, the corporation tax of the company for that accounting period shall be reduced by an amount equal to 25 per cent of qualifying expenditure attributable to the company as is referable to the accounting period.

……..

(5) Any claim under this section shall be made within 12 months from the end of the accounting period in which the expenditure on research and development, giving rise to the claim, is incurred.

17. Section 766C TCA 1997, Research and development corporation tax credit, provides *inter alia* that:

(1) Subject to subsection (2), where in respect of any accounting period a company makes a claim in that behalf, it shall be entitled to an amount (in this section referred to as 'the credit') equal to 25 per cent of the qualifying expenditure attributable to the company as is referable to the accounting period.

……

(9) (a) Any claim under this section shall be made within 12 months from the end of the accounting period in which the expenditure, giving rise to the claim, is incurred and shall be made in the return that the company is required to file, under Part 41A, in respect of that accounting period.

(b) The company shall, when making a claim in accordance with paragraph (a), provide details of –

(i) the amount of the expenditure attributable to research and development activities incurred by the company during the accounting period concerned in respect of –

(I) machinery or plant as referred to in section 766(1A)(a),

(II) emoluments of the employees carrying on qualifying research and development activities,

(ii) the sum of the remaining qualifying expenditure incurred by the company during the accounting period concerned.

Evidence and Submissions

Appellant's evidence and submissions

18. The Commissioner sets out hereunder a summary of the evidence and submissions made by the Appellant, at the hearing of the appeal and as set out in its Notice of Appeal and Statement of Case:-

    18.1. The Appellant's accountant submitted that in advance of the deadline on 31 December 2023, all of the administration to make the R&D claim was completed and that it was a proper project that the Appellant had undertaken. He gave evidence that it was whilst on holiday that he uploaded the Appellant's CT1 form to the ROS and then the R&D specified return form to MyEnquiries. He said that he had submitted a number of returns on behalf of his other clients, all of which had uploaded, and that the Appellant's return was the only file that had failed to upload with the correspondence to MyEnquiries.

    18.2. The Appellant's accountant testified that he followed up with the Respondent some months later seeking the payment of the R&D credit, but he was told that the claim had not been properly made. He gave evidence that he was unaware that the Respondent had been corresponding with the Appellant via MyEnquiries, as the incorrect email address had been entered into the system.

    18.3. The Appellant's accountant submitted that it was a genuine error that the specified return form had not been uploaded to MyEnquiries with his correspondence. He referred to the Respondent's correspondence in January 2024, notifying the Appellant that there was no attachment to the correspondence dated 28 December 2023, which was not received by the Appellant's director, and queried why if submission of the specified return form was permitted in January 2024, then why would the submission of the specified return form for the relevant period, by the Appellant, not be permitted at a later date in March/April 2024. He stated that the claim was a significant amount of money for the Appellant [redacted].

Respondent's submissions

19. The Commissioner sets out hereunder a summary of the submissions made by the Respondent at the hearing of the appeal and as set out in its Statement of Case and Outline of Arguments:-

    19.1. The Respondent submitted that its decision letter dated 5 November 2024, provided the Appellant with a detailed response to its R&D claim and set out the reasons why the Respondent was precluded from allowing the R&D claim for the relevant period.

    19.2. The Respondent submitted that the R&D specified return form was the prescribed form for making a claim pursuant to section 766C TCA 1997 for the relevant period and the Appellant failed to submit the form within the requisite period, namely on or before 31 December 2023.

    19.3. The specified return form was an additional submission required for the period 2022, when making a R&D claim pursuant to section 766C TCA 1997 and for the years thereafter, the CT1 form was amended and had the ability to capture the information required which was required to be included on the specified return form for the year 2022.

    19.4. Therefore, for the year 2022, in order to make a valid claim for a R&D credit both the CT1 form and the specified return form must have been submitted to the Respondent within the prescribed period.

    19.5. The use of the word "shall" in sections 766 and 766C TCA 1997 precluded the Respondent from permitting a claim that was made outside of the twelve-month time limit.

Material Facts

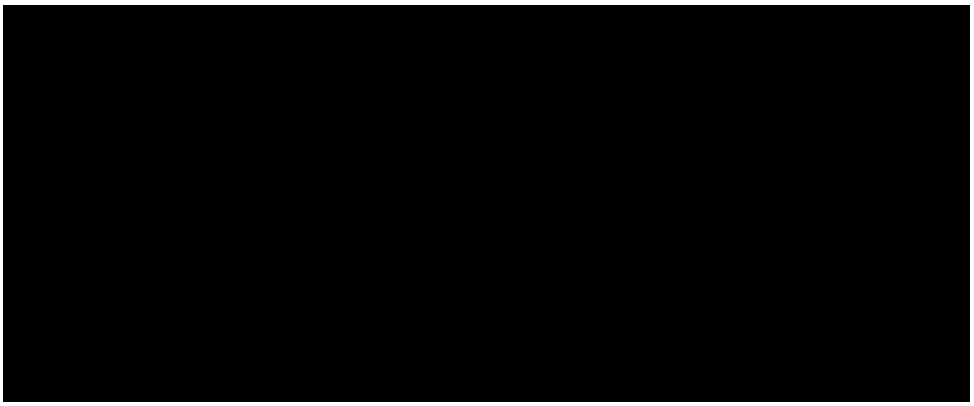
20. Having read the documentation submitted, the Commissioner makes the following findings of material fact:

    20.1. The Appellant is a [redacted]

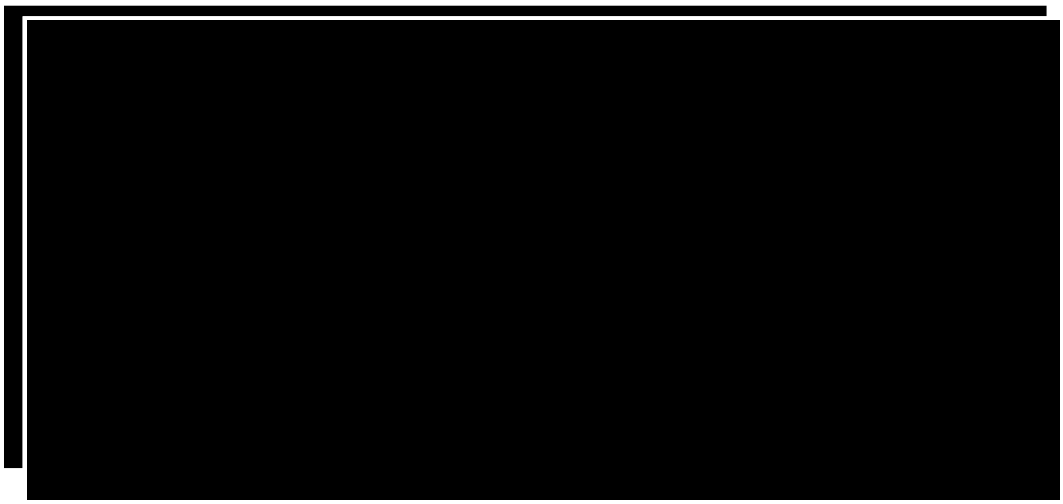
    20.2. The Appellant was incorporated in [redacted]

    20.3. On 27 December 2023, on behalf of the Appellant, the Appellant's accountant submitted a CT1 form for the relevant period, via the ROS.

20.4. The CT1 form indicated that the Appellant was making a claim for a R&D credit and the relevant boxes were ticked on the CT1 form. The Appellant's amended CT1 form for the relevant period confirmed that it was making a claim for R&D credits as follows:



20.5. On 28 December 2023, on behalf of the Appellant, the Appellant's accountant submitted correspondence via MyEnquiries, referencing a specified return form for the relevant period.



20.6. Whilst the correspondence that issued from the Appellant's accountant, on 28 December 2023, stated "Specified Return for R&D Tax Credit Claim 2022" and was marked completed, the attachment to the correspondence, being the specified return form, did not issue with the correspondence to the Respondent, due to poor connectivity on part of the Appellant's accountant.

20.7. On 27 and 28 December 2023, the Appellant submitted correspondence to the Respondent which it understood to be a valid claim for a R&D credit, having completed the CT1 form on the ROS by ticking the R&D credit boxes and by

submitting correspondence via MyEnquiries entitled “Specified Return for R&D Tax Credit Claim 2022”.

20.8. The Appellant engaged an independent company to produce a report to assist it with its R&D claim, which included a detailed technical report covering the project(s). The Appellant received the report by email on 22 December 2023.

20.9. The Appellant has submitted the completed specified return form for its claim to a R&D credit in support of its appeal.

20.10. On 17 January 2024, the Respondent corresponded via MyEnquiries with the Appellant to inform it that there was no specified return attached to its correspondence dated 28 December 2024.

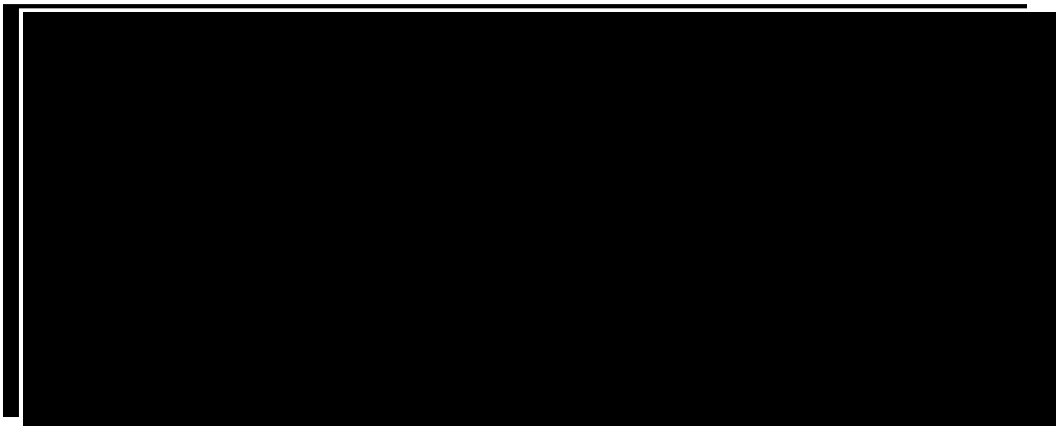
[redacted]

20.11. On 8 March 2024, the Appellant corresponded with the Respondent via MyEnquiries, seeking to ascertain when it would receive its payment for the R&D credit.

[redacted]

20.12. On 23 March 2024, the Respondent corresponded with the Appellant, via MyEnquiries, to state that in circumstances where the correspondence dated 28 December 2023 did not contain a specified return form, the Appellant's claim for a R&D credit was not made within the time limit prescribed by statute, being 31 December 2023.

20.13. On 16 May 2024, the Appellant corresponded again with the Respondent via MyEnquiries, enclosing an attachment namely the completed specified return form. The correspondence stated that it was an oversight, that it had not been attached previously.



20.14. On 5 November 2024, the Respondent wrote to the Appellant to inform it that it was precluded from allowing a claim for the R&D credit, under section 766C TCA 1997, in respect of R&D expenditure incurred for the relevant period, as the claim was made outside of the 12-month time limit.

20.15. In 2024, the email address that the Respondent issued correspondence to the Appellant via MyEnquiries was an incorrect email address and hence, the Appellant was not aware that the specified return form had not attached to its correspondence making the claim for a R&D credit, until nearly mid-2024.

20.16. The Appellant had in error provided the incorrect email address on the MyEnquiries platform. The correct email address for corresponding with the Appellant was [redacted] However, the email address [redacted] was provided in error.

Analysis

The burden of proof

21. 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:

> *"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".*

22. 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…"*

23. However, 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 Revenue Commissioner* [2024] IECA 113. 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……."

24. The Appellant's appeal relates to a refusal by the Respondent to allow the Appellant's claim for a R&D credit made pursuant to section 766 TCA 1997, in the amount of €41,675 for the relevant period. The Appellant did not dispute that the specified return form was not attached to the correspondence dated 28 December 2023, that was issued on behalf of the Appellant by the Appellant's accountant, to the Respondent via MyEnquiries to make its claim for a R&D credit for the relevant period.

25. The issue arose, the Appellant's accountant argued, due to connectivity issues with the internet. He said that it would be unfair not to permit the Appellant's claim for a R&D credit in light of the fact that the Appellant made considerable efforts to engage an independent company to provide costings to support the R&D claim, to amend the CT1 form on 27 December 2023 and to correspond with the Respondent to submit the specified return form on 28 December 2023, which was within the time limit permitted by section 766C TCA 1997. The Commissioner has considered the evidence adduced, the submissions made, and documentation submitted on behalf of both parties in this appeal.

Section 766C TCA 1997

26. The Appellant has been denied its claim for a R&D credit by the Respondent on the grounds that it did not submit a valid claim within the requisite time limit provided for in section 766(5) TCA 1997, being 12 months from the end of the accounting period in which the expenditure on research and development giving rise to the claim, was incurred. In addition, the claim was made in accordance with section 766C TCA 1997 which also provides that a claim must be made within 12 months from the end of the accounting period in which the expenditure on research and development, giving rise to the claim, was incurred and that the company making the claim shall provide certain details (subsection (9)).

27. Section 766 TCA 1997 makes provision for tax credits to companies that have incurred expenditure on R&D. Subsection (5) provides that an application for any such tax credit "*shall be made within 12 months from the end of the accounting period in which the expenditure on research and development, giving rise to the claim, is incurred*."

[Emphasis added] The twelve-month time limit in section 766(5) TCA 1997 is mandatory and does not allow for any exceptions. The Commissioner is satisfied that the use of the word "shall" indicates an absence of discretion in the application of this provision.

28. The CT1 form is the prescribed form for the making of corporation tax returns. Section 959I TCA 1997 obliges a taxpayer to make a return using the prescribed form, and section 959K requires a taxpayer completing a corporation tax return to provide the information required by the CT1 form.

29. The Commissioner notes that in this appeal the Appellant ticked the requisite boxes, in its amended CT1 form for the relevant period, under the heading "Research and Development Credit and Allowances" to indicate that it was making a claim for R&D credits pursuant to section 766C or 766D TCA 1997. It was the case that the Appellant was claiming a R&D credit pursuant to section 766C TCA 1997, as was documented in the specified return form, within the documentation submitted in this appeal. Thus, the Commissioner is satisfied that the Appellant's amended CT1 form was correctly completed in terms of its claim for a R&D credit as the boxes were ticked. The issue arises with the submission of the specified return form.

30. The Appellant made its claim for a R&D credit pursuant to section 766C TCA 1997 which provides *inter alia* that *"(a) any claim under this section shall be made within 12 months from the end of the accounting period in which the expenditure, giving rise to the claim, is incurred and shall be made in the return that the company is required to file, under Part 41A, in respect of that accounting period. (b)The company shall, when making a claim in accordance with paragraph (a), provide details of -…*" [Emphasis added] Again, the use of the word "shall" indicates an absence of discretion in the application of this provision, such that it is mandatory that certain information be provided when making a claim pursuant to section 766C TCA 1997.

31. The Commissioner notes that for the year 2022, a company making a claim for a R&D credit was required to complete an additional form to accompany the CT1 form, namely the specified return form, which was required to be filed via the MyEnquiries platform, as opposed to the CT1 form which is filed on the ROS. The Commissioner notes that the Respondent submitted that the form entitled "Form CT1: Corporation Tax return for the year 2022 - R&D Specified Return" was available on the ROS at the time the Appellant's accountant submitted the Appellant's R&D claim. The Respondent submitted that the R&D specified return form was a prescribed form that was supplementary to the Form CT1 2022. The Commissioner notes the completed R&D specified return form submitted in this appeal and that the R&D specified return is an excel spreadsheet with 4 sheets,

which appears to the Commissioner to accord with the information that is required pursuant to section 766C(9) TCA 1997.

32. At this remove, the Commissioner considers it is salutary to recall the principles governing the interpretation of legislation. The proper approach to statutory interpretation has recently been restated by the Supreme Court in *Heather Hill Management Company v An Bord Pleanála* [2022] IESC 43 ("Heather Hill"). Murray J., writing for the Supreme Court, highlighted that the literal and purposive approaches to statutory interpretation are not hermetically sealed. The words of the section are the first port of call in its interpretation. Also of particular assistance is the judgment of Mr. Justice McDonald in the High Court in *Perrigo Pharma International Designated Activity Company v McNamara, the Revenue Commissioners, the Minister for Finance, Ireland and the Attorney General* [2020] IEHC 552 ("*Perrigo*") wherein at paragraph 74 of the judgment, McDonald J. summarised the relevant principles from the judgment of McKechnie J. in the Supreme Court in *Dunnes Stores v The Revenue Commissioners* [2019] IESC 50 and the judgment of O'Donnell J. in the Supreme Court in *Bookfinders Ltd. v The Revenue Commissioners* [2020] IESC 60 as follows:

> "*The principles to be applied in interpreting any statutory provision are well settled. They were described in some detail by McKechnie J. in the Supreme Court in Dunnes Stores v. The Revenue Commissioners [2019] IESC 50 at paras. 63 to 72 and were reaffirmed recently in Bookfinders Ltd. v The Revenue Commissioner [2020] IESC 60. Based on the judgment of McKechnie J., the relevant principles can be summarised as follows:*
>
> *(a) If the words of the statutory provision are plain and their meaning is self-evident, then, save for compelling reasons to be found within the Act as a whole, the ordinary, basic and natural meaning of the words should prevail*….."

33. The Commissioner is satisfied that the meaning of sections 766(5) and 766C(9) TCA 1997 are plain and self-evident, such that a claim for a R&D credit must be made within twelve months from the end of the accounting period in which the R&D expenditure is incurred and certain information must be provided when making that claim (section 766C(9)(b)). The Commissioner does not consider this requirement to be ambiguous or unclear nor does the context of the requirement within the rest of section 766C TCA 1997, or within the TCA 1997 generally, suggest any other interpretation. Moreover, it cannot be said that this literal interpretation gives rise to an absurdity.

34. Additionally, this is an appeal whereby the Appellant seeks an exemption from taxation. Therefore, the principle set out in *Revenue Commissioners v Doorley* [1933] IR 750, that

all such exemptions must be interpreted strictly, applies. In his decision, Kennedy C.J., at page 766, stated the following in relation to the interpretation of taxation statutes where they relate to exemptions from tax:

> "*Now the exemption from tax, with which we are immediately concerned, is governed by the same considerations. If it is clear that a tax is imposed by the Act under consideration, then exemption from that tax must be given expressly and in clear and unambiguous terms, within the letter of the statute as interpreted with the assistance of the ordinary canons for the interpretation of statutes. This arises from the nature of the subject-matter under consideration and is complementary to what I have already said in its regard. The Court is not, by greater indulgence in delimiting the area of exemptions, to enlarge their operation beyond what the statute, clearly and without doubt and in express terms, except for some good reason from the burden of a tax thereby imposed generally on that description of subject-matter. As the imposition of, so the exemption from, the tax must be brought within the letter of the taxing Act as interpreted by the established canons of construction so far as possible*".

35. The starting point for the exercise of statutory interpretation must be the language of the Act itself. The gravamen of the Appellant's appeal is that due to connectivity issues, the specified return form for the relevant year was not issued to the Respondent via MyEnquiries, with the Appellant's correspondence dated 28 December 2023. This, the Appellant's accountant submitted, was due to poor internet connectivity. Were it simply that the requirement in section 766C TCA 1997, was to file only the CT1 form, which the Appellant did on 27 December 2023, the Appellant would have likely been successful in this appeal. However, for the year 2022, the Appellant, in order to make a successful claim for a R&D credit pursuant to section 766C TCA 1997, must also have submitted the requisite information required in accordance with section 766C(9)(b) TCA 1997 via the specified return form.

36. The Commissioner notes the testimony of the Appellant's accountant that on 28 December 2023, he corresponded with the Respondent via MyEnquiries to submit the specified return form. However, due to poor connectivity he was unaware that the attachment to the correspondence, namely the specified return form, did not issue to the Respondent. Furthermore, the Appellant was not aware of the error until a date after 31 December 2023, when time limit had expired for making a claim for the relevant period. The Commissioner is satisfied that it was necessary for the Appellant to make its claim for a R&D credit, for the relevant period, by submitting both the CT1 form and the specified return form, within twelve months of the end of that accounting period, namely by 31

December 2023 and that certain information must have been provided in the R&D specified return form. However, the evidence shows that the Appellant did not do so, as the relevant information on the specified return form, was not submitted prior to the statutory deadline, being 31 December 2023.

Conclusion

37. 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, or a decision of the Respondent is incorrect. In addition, in relation to statutory interpretation, the starting point must be the language of the Act itself. The Commissioner is satisfied that the meaning of sections 766(5) and 766C(9) TCA 1997 are plain and self-evident, such that a claim for R&D must be made within twelve months from the end of the accounting period in which the R&D expenditure is incurred and certain information must be provided when making that claim (section 766C(9)(b)). The Commissioner is satisfied that the Appellant has not shown that the decision of the Respondent to refuse the Appellant's R&D claim for the relevant period was incorrect, having regard to the twelve-month statutory time limit. There is nothing ambiguous about the requirement in the statute.

38. As stated above, the twelve-month time limit is mandatory and does not allow for any exceptions. The Commissioner has sympathy for the position the Appellant finds itself in and understands that the Respondent's refusal to allow the application for the R&D credit is of consequence financially for the Appellant. Moreover, it is clear to the Commissioner that the Appellant took seriously its claim for R&D expenses, procuring an independent report to prepare a costing schedule for the relevant period, and that any amount of credit goes a long way in [redacted], such as the Appellant. In addition, the Commissioner is mindful that the Appellant completed correctly the CT1 form and submitted same on 27 December 2023. Additionally, the Appellant's accountant corresponded with the Respondent on 28 December 2023, to submit the specified return form via MyEnquiries. Both correspondence with the Respondent were issued within the time prescribed by statute for making a claim for a R&D credit. Nevertheless, the Commissioner is satisfied that the correspondence dated 28 December 2023, did not contain the information required in accordance with section 766C(9) TCA 1997, in order to make a valid claim for a R&D credit for the relevant period.

39. Furthermore, it is the case that the Commissioner is confined to considering whether the Respondent's refusal of the Appellant's claim was correct in law, and the Commissioner has no equitable jurisdiction or broader power to consider the wider circumstances surrounding the failure to submit the claim within the prescribed time limit. Moreover, 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 (See *Lee v the Revenue Commissioners* [2021] IECA 18). As stated, the wording of section 766C TCA 1997 does not provide for extenuating circumstances in which the twelve-month time limit may be mitigated. The Commissioner has no discretion in terms of the legislative provisions and must apply the law as it stands. Hence the Appellant's appeal fails.

Determination

40. 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 Respondent was incorrect in its decision to disallow the Appellant's claim for a R&D credit for the relevant year.

41. 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. The Appellant was correct to appeal to have clarity on the position.

42. This appeal is determined in accordance with Part 40A TCA 1997. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) TCA 1997.

Notification

43. 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

44. 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
12 September 2025