



AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

241TACD2025

Between



Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

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Introduction

1. This matter comes before the Tax Appeal Commission (from here on referred to as the “Commission”) as an appeal against a Notice of Amended Assessment to income tax issued by the Revenue Commissioners (from here on referred to as the “Respondent”) on 16 November 2024 for the tax year 2020.
2. The amount of tax at issue is €10,600.78.

Background

3. [REDACTED] (from here on referred to as the “Appellant”) is a farmer who, in 2020, was jointly assessed to tax with his wife.
4. In 2020, the Appellant had self-assessed income from his farming activities along with income from a Pay As You Earn employment (from here on referred to as “PAYE employment”) in addition to income from a non-PAYE employment. His wife had income in 2020 from a PAYE employment.
5. On 18 November 2024, the Appellant submitted his Form 11 self-assessed income tax return for 2020 to the Respondent. No changes or amendments to the “*Column A Revenue Calculation*” were made by the Appellant in his return for 2020 in the “*Column B Self-Assessment*” figures contained in the return.
6. On 18 November 2024, the Respondent issued a Notice of Amended Assessment to income tax for 2020 showing an amount payable of €10,600.78 which was comprised of an underpayment of income tax in the amount of €9,637.08 and a surcharge of €963.70 for filing of a late return pursuant to the provisions of section 1084 of the Taxes Consolidation Act 1997 (from here on referred to as the “TCA 1997”).
7. The Commissioner wrote to the parties informing them that she intended to determine this appeal without an oral hearing pursuant to the provisions of section 949U of the TCA 1997. No objection to this course of action has been received from either party.

Legislation and Guidelines

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

Section 18 of the TCA 1997 – “Schedule D”

“(1) *The Schedule referred to as Schedule D is as follows:*

SCHEDULE D

1. *Tax under this Schedule shall be charged in respect of—*

(a) the annual profits or gains arising or accruing to—

(i) any person residing in the State from any kind of property whatever, whether situate in the State or elsewhere,

(ii) any person residing in the State from any trade, profession, or employment, whether carried on in the State or elsewhere,

(iii) any person, whether a citizen of Ireland or not, although not resident in the State, from any property whatever in the State, or from any trade, profession or employment exercised in the State, and

(iv) any person, whether a citizen of Ireland or not, although not resident in the State, from the sale of any goods, wares or merchandise manufactured or partly manufactured by such person in the State,

and

(b) all interest of money, annuities and other annual profits or gains not charged under Schedule C or Schedule E, and not specially exempted from tax,

in each case for every one euro of the annual amount of the profits or gains.

2. Profits or gains arising or accruing to any person from an office, employment or pension shall not by virtue of paragraph 1 be chargeable to tax under this Schedule unless they are chargeable to tax under Case III of this Schedule.

(2) Tax under Schedule D shall be charged under the following Cases:

Case I — Tax in respect of—

(a) any trade;

(b) profits or gains arising out of lands, tenements and hereditaments in the case of any of the following concerns—

(i) quarries of stone, slate, limestone or chalk, or quarries or pits of sand, gravel or clay,

(ii) mines of coal, tin, lead, copper, pyrites, iron and other mines, and

(iii) ironworks, gasworks, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains or levels, fishings, rights of markets

and fairs, tolls, railways and other ways, bridges, ferries and other concerns of the like nature having profits from or arising out of any lands, tenements or hereditaments;

Case II — Tax in respect of any profession not contained in any other Schedule;

Case III — Tax in respect of—

(a) any interest of money, whether yearly or otherwise, or any annuity, or other annual payment, whether such payment is payable in or outside the State, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation out of it, or as a personal debt or obligation by virtue of any contract, or whether the same is received and payable half-yearly or at any shorter or more distant periods, but not including any payment chargeable under Case V of Schedule D;

(b) all discounts;

(c) profits on securities bearing interest payable out of the public revenue other than those charged under Schedule C;

(d) interest on any securities issued, or deemed within the meaning of section 36 to be issued, under the authority of the Minister for Finance, in cases where such interest is paid without deduction of tax;

(e) income arising from securities outside the State except such income as is charged under Schedule C;

(f) income arising from possessions outside the State except, in the case of income from an office or employment (including any amount which would be chargeable to tax in respect of any sum received or benefit derived from the office or employment if the profits or gains from the office or employment were chargeable to tax under Schedule E), so much of that income as is attributable to the performance in the State of the duties of that office or employment;

Case IV — Tax in respect of any annual profits or gains not within any other Case of Schedule D and not charged by virtue of any other Schedule;

Case V — Tax in respect of any rent in respect of any premises or any receipts in respect of any easement;

and subject to and in accordance with the provisions of the Income Tax Acts applicable to those Cases respectively.

(3) This section is without prejudice to any other provision of the Income Tax Acts directing tax to be charged under Schedule D or under one or other of the Cases mentioned in subsection (2), and tax so directed to be charged shall be charged accordingly."

Section 19 of the TCA 1997 – "Schedule E"

"(1) The Schedule referred to as Schedule E is as follows:

Schedule E

1. In this Schedule, "annuity" and "pension" include respectively an annuity which is paid voluntarily or is capable of being discontinued and a pension which is so paid or is so capable.

2. Tax under this Schedule shall be charged in respect of every public office or employment of profit, and in respect of every annuity, pension or stipend payable out of the public revenue of the State, other than annuities charged under Schedule C, for every one euro of the annual amount thereof.

3. Tax under this Schedule shall also be charged in respect of any office, employment or pension the profits or gains arising or accruing from which would be chargeable to tax under Schedule D but for paragraph 2 of that Schedule.

4. Paragraphs 1 to 3 are without prejudice to any other provision of the Income Tax Acts directing tax to be charged under this Schedule, and tax so directed to be charged shall be charged accordingly.

5. Subsection (2) and sections 114, 115 and 925 shall apply in relation to the tax to be charged under this Schedule.

(2) Tax under Schedule E shall be paid in respect of all public offices and employments of profit in the State or by the officers respectively described below -

(a) offices belonging to either House of the Oireachtas;

(b) offices belonging to any court in the State;

(c) public offices under the State;

(d) officers of the Defence Forces;

- (e) offices or employments of profit under any ecclesiastical body;*
- (f) offices or employments of profit under any company or society, whether corporate or not corporate;*
- (g) offices or employments of profit under any public institution, or on any public foundation of whatever nature, or for whatever purpose established;*
- (h) offices or employments of profit under any public corporation or local authority, or under any trustees or guardians of any public funds, tolls or duties;*
- (i) all other public offices or employments of profit of a public nature.”*

Section 52 of the TCA 1997 – “Persons chargeable”

“Income tax under Schedule D shall be charged on and paid by the persons or bodies of persons receiving or entitled to the income in respect of which tax under that Schedule is directed in the Income Tax Acts to be charged.”

Section 112 of the TCA 1997 – “Basis of assessment, persons chargeable and extent of charge”

“(1) 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.

(2) (a) In this section, “emoluments” means anything assessable to income tax under Schedule E.

(b) Where apart from this subsection emoluments from an office or employment would be for a year of assessment in which a person does not hold the office or employment, the following provisions shall apply for the purposes of subsection (1):

(i) if in the year concerned the office or employment has never been held, the emoluments shall be treated as emoluments for the first year of assessment in which the office or employment is held, and

(ii) if in the year concerned the office or employment is no longer held, the emoluments shall be treated as emoluments for the last year of assessment in which the office or employment was held.

(3) Notwithstanding subsection (1) and subject to subsections (4) and (6), the income tax under Schedule E to be charged for the year of assessment 2018 and subsequent years of assessment in respect of emoluments to which Chapter 4 of Part 42 applies or is applied shall be computed on the amount of the emoluments paid to the person in the year of assessment.

(4) Where emoluments chargeable under Schedule E arise in the year of assessment 2017, and those emoluments are also chargeable to income tax in accordance with subsection (3) for the year of assessment 2018 or a subsequent year of assessment, the amount of the emoluments chargeable to income tax for the year of assessment 2017 shall, on a claim being made by the person so chargeable, be reduced to the amount of emoluments that would have been charged to income tax had subsection (3) applied for that year of assessment.

(5) Where a person dies and emoluments are due to be paid to that deceased person, the payment of such emoluments shall be deemed to have been made to the deceased person immediately prior to death.

(6) (a) In this subsection, “proprietary director” has the same meaning as it has in section 472.

(b) Subsection (3) shall not apply to—

(i) emoluments paid directly or indirectly by a body corporate (or by any person who is connected (within the meaning of section 10) with the body corporate) to a proprietary director of the body corporate, or

(ii) emoluments in respect of which a notification has issued under section 984(1).”

Section 959I of the TCA 1997 – “Obligation to make a return”

“(1) Every chargeable person shall as respects a chargeable period prepare and deliver to the Collector-General on or before the specified return date for the chargeable period a return in the prescribed form.

(2) The prescribed form referred to in subsection (1) may include such matters in relation to gift tax and inheritance tax as may be required by that form.

(3) Where under this Chapter a person delivers a return to the Collector-General, the person shall be deemed to have been required by a notice under section 877 to deliver a statement containing the matters and particulars contained in the return or to have

been required by a notice under section 879, 880 or 884 to deliver the return, as the case may be.

(4) A chargeable person shall prepare and deliver to the Collector-General, a return for a chargeable period as required by this Chapter notwithstanding that the chargeable person has not received a notice to prepare and deliver a statement or return for that period under section 877, 879, 880 or 884, as the case may be.

(5) Nothing in the specified provisions or in a notice given under any of those provisions shall operate so as to require a chargeable person to deliver a return for a chargeable period on a date earlier than the specified return date for the chargeable period.”

Section 959P of the TCA 1997 – “Expression of doubt”

“(1) In this section—

“law” means one or more provisions of the Acts;

“letter of expression of doubt”, in relation to a matter, means a communication by written or electronic means, as appropriate, which—

(a) sets out full details of the facts and circumstances of the matter,

(b) specifies the doubt, the basis for the doubt and the law giving rise to the doubt,

(c) identifies the amount of tax in doubt in respect of the chargeable period to which the expression of doubt relates,

(d) lists or identifies the supporting documentation that is being submitted to the appropriate inspector in relation to the matter, and

(e) is clearly identified as a letter of expression of doubt for the purposes of this section,

and reference to “an expression of doubt” shall be construed accordingly.

(2) Where a chargeable person is in doubt as to the correct application of the law to any matter to be contained in a return required for a chargeable period by this Chapter, which could—

(a) give rise to a liability to tax by that person, or

(b) affect that person’s liability to tax or entitlement to an allowance, deduction, relief or tax credit,

then, the chargeable person may—

(i) prepare the return for the chargeable period to the best of that person's belief as to the correct application of the law to the matter, and deliver the return to the Collector-General,

(ii) include a letter of expression of doubt with the return, and

(iii) submit supporting documentation to the appropriate inspector in relation to the matter.

(3) This section applies only if—

(a) the return referred to in subsection (2) is delivered to the Collector-General, and

(b) the documentation referred to in paragraph (iii) of that subsection is delivered to the appropriate inspector,

on or before the specified return date for the chargeable period involved.

(3A) (a) The documentation referred to in subsection (3)(b) shall be delivered by electronic means where the return referred to in subsection (2) is delivered by electronic means.

(b) The electronic means by which the documentation referred to in subsection (3)(b) shall be delivered shall be such electronic means as may be specified by the Revenue Commissioners for that purpose.

(4) Where a return is delivered in accordance with subsection (2), a self assessment shall, where required under section 959R, be included in the return by reference to the particulars included in the return.

(5) Subject to subsection (6), where a letter of expression of doubt is included with a return delivered by a chargeable person to the Collector-General for a chargeable period—

(a) that person shall be treated as making a full and true disclosure with regard to the matter involved, and

(b) any additional tax arising from the amendment of an assessment for the chargeable period by a Revenue officer to give effect to the correct application of the law to that matter shall be due and payable in accordance with section 959AU(2).

(6) Subsection (5) does not apply where a Revenue officer does not accept as genuine an expression of doubt in respect of the application of the law to a matter, and an expression of doubt shall not be accepted as genuine in particular where—

(b) the officer is of the opinion, having regard to any guidelines published by the Revenue Commissioners on the application of the law in similar circumstances and to any relevant supporting documentation delivered to the appropriate inspector in relation to the matter in accordance with subsections (2) and (3), that the matter is sufficiently free from doubt as not to warrant an expression of doubt, or

(c) the officer is of the opinion that the chargeable person was acting with a view to the evasion or avoidance of tax.

(7) Where a Revenue officer does not accept an expression of doubt as genuine, he or she shall notify the chargeable person accordingly and any additional tax arising from the amendment of an assessment for the chargeable period by a Revenue officer to give effect to the correct application of the law to the matter involved shall be due and payable in accordance with section 959AU(1).

(8) A person aggrieved by a Revenue officer's decision that the person's expression of doubt is not genuine may appeal the decision to the Appeal Commissioners, in accordance with section 949I, within the period of 30 days after the date of the notice of that decision."

Section 959R of the TCA 1997 – "Inclusion of self assessment in return"

"(1) Subject to sections 959S and 959T, every return prepared and delivered under Chapter 3 in respect of a chargeable period shall include a self assessment by the chargeable person to whom the return relates.

(2) A self assessment shall be made in, and as part of, the return and shall include such details as the Revenue Commissioners may require.

(3) The details referred to in subsection (2) shall include an assessment by the chargeable person, in accordance with the Acts, for the chargeable period involved of

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(a) the amount of the income, profits or gains or, as the case may be, chargeable gains arising to the person for the period,

(b) the amount of tax chargeable on the person for the period,

(c) the amount of tax payable by the person for the period, and

(d) the balance of tax, taking account of any amount of tax paid directly by the person to the Collector-General for the period, which under the Acts -

(i) is due and payable by the person to the Revenue Commissioners for the period, or

(ii) is overpaid by the person for the period and which, subject to the Acts, is available for offset or repayment by the Revenue Commissioners.

(4) (a) Where a self assessment relates to tax chargeable on a person under more than one of the Acts, the self assessment shall identify the amount of tax chargeable under each of the Acts.

(b) Where by virtue of an enactment other than the Acts, an amount due under that enactment is to be assessed and charged as if it were an amount of income tax, the self assessment shall include such amount and shall identify the amount so chargeable by virtue of that enactment.

(c) A self assessment shall include and identify the amount of any surcharge which, under section 1084, is required to be included in the assessment for the chargeable period.

(5) Subject to subsection (6), where the obligation to make a return for a chargeable period is treated as fulfilled under Chapter 6 of Part 38 and the chargeable person -

(a) includes a self assessment in the return in accordance with such indicative tax calculation as may be provided by the electronic system that is made available by the Revenue Commissioners for the purposes of that Chapter, and

(b) pays tax in accordance with that calculation,

then, in the event that the indicative tax calculation is incorrect -

(i) any additional tax due for the chargeable period that arises by reason of the indicative tax being incorrect shall be deemed to be due and payable not later than one month from the date of amendment of the self assessment, and

(ii) Part 47 does not apply to the extent that the return included a self assessment that was in accordance with the indicative tax calculation.

(6) Subsection (5) applies where the chargeable person retains either an electronic or printed record of the indicative tax calculation and, on request from a Revenue officer, submits a copy of that record, and the various elements of the calculation are in accordance with the information, statements and particulars provided in the return.”

Section 959V of the TCA 1997 – “Amendment by chargeable person of return and self assessment in return”

“(1) Subject to the provisions of this section, a chargeable person may, by notice to the Revenue Commissioners, amend the return delivered by that person for a chargeable period.

(2) Where a return is amended in accordance with subsection (1), the chargeable person shall as part of that notice amend the self assessment for the chargeable period at the same time.

(2A) A return and self assessment may be amended under this section only where such an amendment -

(a) arises from an allowance, credit, deduction or relief due under the Acts,

(b) is necessary to correct either an error or a mistake, or

(c) is necessary to comply with any other provision of the Acts,

and notice of an amendment under this section shall specify whether paragraph (a), (b) or (c) applies.

(3) Subject to subsection (4), notice under this section shall be given in writing to a Revenue officer in the Revenue office dealing with the tax affairs of the chargeable person.

(4) (a) Notice under this section in relation to the amendment of a return and a self assessment shall be given by electronic means where the return was delivered by electronic means.

(b) The electronic means by which notice under this section shall be given shall be such electronic means as may be specified by the Revenue Commissioners for that purpose.

(c) This subsection shall not apply to an amendment to a return or self assessment in so far as it relates to capital gains tax.

(5) Where another person, as referred to in section 959L, is acting under the chargeable person's authority -

(a) notice under subsections (1) and (2) may be given by that other person, and

(b) where notice is so given by that other person -

(i) the Acts apply as if the return and the self assessment had been amended by the chargeable person, and

(ii) a return and a self assessment purporting to have been amended by or on behalf of any chargeable person shall for the purposes of the Acts be deemed to have been amended by that person or by that person's authority, as the case may be, unless the contrary is proved.

(6) (a) Subject to paragraph (b) and subsection (7), notice under this section in relation to a return and a self assessment may only be given within a period of 4 years after the end of the chargeable period to which the return relates.

(b) Where a provision of the Acts provides that a claim for an exemption, allowance, credit, deduction, repayment or any other relief from tax is required to be made within a period shorter than the period of 4 years referred to in paragraph (a), then notice of an amendment under this section shall not be given after the end of that shorter period where the amendment relates to either the making or adjustment of a claim for such exemption, allowance, credit, deduction, repayment or other relief.

(7) Notice under this section shall not be given in relation to a return and a self assessment after a Revenue officer has started to make enquiries under section 959Z in relation to the return or self assessment or after he or she has commenced an audit or other investigation which relates to the tax affairs of the person to whom the return or self assessment relates for the chargeable period involved.

(8) This section is without prejudice to the operation of section 1077E or 1077F, as appropriate."

Submissions

Appellant's submissions

9. The Appellant submitted the following Grounds of Appeal in his Notice of Appeal:

"The grounds for appeal is that in 2020 the farm accounts were not done properly by [REDACTED]. It came to light that tax had not been paid in 2020 when I got a new accountant and she informed me in 2023. [REDACTED] had been submitting my accounts for years and even submitted year after. I was never informed by [REDACTED] that tax was due. Nothing was communicated regarding even on the amount owed or that they had a letter from revenue had been sent. They have never told us this.

My wife contacted revenue and spoke to [REDACTED], to sort this issue this out and has sent in written details on my revenue.ie to get things resolved. We have been very concerned about this issue and have lost sleep over it. When it came to light I asked for my accounts to be returned and explained that a lot of the cost involved in running the farm where not inputted. Just one example is the cost of diesel - straight away its very low in you look at 2019, and 2021. I did most of my own work trying to avoid contractors in 2020 because of covid. No medical expenses were inputted and my wife was also doing a masters in education in 2020 so there was educational expenses for at least 3,000 each year over the 2 years 2019 and 2020. I asked for all my documents to be returned from [REDACTED] and this has not happened. The explanation given that it was COVID, many accountants worked from home and they are not sure where my files are. Many invoices seem to be lost. [REDACTED] have been very difficult to deal with and this is one of the reasons why I moved. They lacked a personal touch and the communication skills are poor.

We would like to get this sorted as soon as possible as it feels its looming over us. Its also blocking us in getting a tax clearance cert for loans for farm improvements and vat returns.

We work hard, we pay our taxes. We feel the bill for the farms accounts for 2020 is not reasonable for €10,571. I had to agree in signing Form 11 to get this sorted. Its not inline what we usually pay over the years. We do understand that we owe a certain amount of tax but if it could be reviewed again we would be most grateful. COVID year was a desperate year for everyone."

10. The Appellant submitted the following in section 3 of his Statement of Case entitled "Outline of Relevant Facts":

"Farms Account for 2020 were done by [REDACTED]. I have been using them for years. However in 2020 no communication was received from [REDACTED] regarding the total of tax to be paid to revenue or that it was lodged.

It was only when I changed accountant that I was informed accounts were not lodged for 2020.

I then asked for my accounts from [REDACTED] in 2024. I was given a summary document for 2020. I was told by the accountants that much of my paper work was lost as people were working from home during covid. I feel that the accounts were done badly. Not all of my running costs and invoices were used e.g. diesel/oil is very low for a farm with two tractors. We also did a lot of contract work that year - seasonal work due to covid so the costs would have been higher. If you compare 2019 and 2021, 2022 the tax on the farm is inconsistent with those years. I was told by [REDACTED] it was 'due to covid'. I cannot understand this at all. 2020 was a difficult year for all business."

Respondent's submissions

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

"The Appellant filed their 2020 Income Tax return on 18 November 2024. A tax liability of €9,637.08 was assessed and as the return was filed over two months after the filing deadline, a late filing surcharge of 10%, or €963.70 was imposed under Section 1084 of TCA 1997.

In their Notice of Appeal, the Appellant states that they believe that the liability assessed is high compared to other years and indicate that they think that their former agent had made errors in their farm accounts which has resulted in the perceived increased liability. They also state that they have had issues with their former agent in trying to have their farm accounts returned.

The Appellant's 2020 Income Tax return has been reviewed by Revenue and, based on the information provided in the return, the liability assessed is correct. The issue here appears to be between the Appellant and their former agent and Revenue have advised the Appellant that they should follow this up with the agent and that Revenue cannot make any amendments to their return based on the information provided.

Revenue further advised them to review their 2020 return and farm accounts and if any amendments are identified, they should request a review by Revenue outside the appeals process."

Material Facts

12. The material facts are not at issue in this appeal and the Commissioner accepts the following as material facts:

- 12.1. The Appellant is a farmer who, in 2020, was jointly assessed to tax with his wife.
- 12.2. In 2020, the Appellant had self-assessed income from his farming activities along with income from a PAYE employment in addition to income from a non-PAYE employment. His wife had income in 2020 from a PAYE employment.
- 12.3. On 18 November 2024, the Appellant submitted his Form 11 self-assessed income tax return for 2020 to the Respondent.
- 12.4. No changes or amendments to the “*Column A Revenue Calculation*” were made by the Appellant in his return for 2020 in the “*Column B Self-Assessment*” figures contained in the return.
- 12.5. On 18 November 2024, the Respondent issued a Notice of Amended Assessment to income tax for 2020 showing an amount payable in the amount of €10,600.78 which was comprised of an underpayment of income tax in the amount of €9,637.08 and a surcharge of €963.70 for filing of a late return pursuant to the provisions of section 1084 of the TCA 1997.

Analysis

13. As with all appeals before the Commission the burden of proof lies with the Appellant. As confirmed in *Menolly Homes v Appeal Commissioners* [2010] IEHC 49 (from here on referred to as “*Menolly Homes*”), the burden of proof is, as in all taxation appeals, on the taxpayer. As confirmed in that case by Charleton J at paragraph 22:-

“This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioner as to whether the taxpayer has shown that the tax is not payable.”
14. The Commissioner has considered the submissions made and the documentation submitted on behalf of both parties in this appeal.
15. There is no dispute between the parties that, in 2020, the Appellant carried on a farming enterprise, the profits of which were subject to tax under Schedule D as set out in sections 18 and 52 of the TCA 1997. In addition, there is no dispute between the parties that, in 2020, he and his wife were engaged in employments which were subject to tax under Schedule E as set out in sections 19 and 112 of the TCA 1997.
16. Section 959I of the TCA 1997 sets out the obligation of chargeable persons to submit a tax return to the Respondent. The Appellant has complied with this obligation for 2020, albeit the return was submitted in November 2024.

17. No expression of doubt pursuant to section 959P of the TCA 1997 was indicated by the Appellant when submitting his return for 2020.
18. The Appellant included a self-assessment in his return pursuant to the provisions of section 959R of the TCA 1997. The Commissioner has already found as a material fact that no changes or amendments to the "*Column A Revenue Calculation*" were made by the Appellant in his return for 2020 in the "*Column B Self-Assessment*" figures contained in the return.
19. No submission has been received by the Commissioner in advance of the making of this determination that the Appellant has sought to amend the Form 11 return which he submitted pursuant to the provisions of section 959V of the TCA 1997.
20. The Notice of Assessment which the Appellant seeks to contest reflects in every respect the information returned by the Appellant to the Respondent in his Form 11 return.
21. It is the Appellant's position that he had engaged with his former accountant to finalise his farm accounts and to submit his return for 2020 to the Respondent but that his accountant failed to do so. It is further his position that he gave receipts to his accountant in relation to his farming trade, in relation to medical expenses incurred along with third level education fees incurred for 2020.
22. The Appellant has submitted that he had been unaware that his accountant had not filed his 2020 return until sometime after the deadline for the filing of same and that he had unsuccessfully sought the return of documentation relating to 2020 from his accountant prior to filing the 2020 return in November 2024.
23. The Appellant has submitted that, in 2020, he incurred expenses in relation to his farming trade such as fuel costs. He submitted, as an example, that he had undertaken additional work on his farm in 2020 to reduce reliance on agri-contractors. As a result of this, he submitted, he is of the opinion that his farm expenses should be higher. The Appellant has not submitted any documentation to support this claim.
24. In addition, the Appellant has submitted that, in 2020, he incurred personal allowable expenses such as medical expenses and third level education fees in relation to studies being undertaken by his wife. The Appellant has submitted one document in support of this claim which is a copy of a letter dated 8 March 2021 from Letterkenny Institute of Technology confirming that his wife had paid fees of €5,800.00 in fees for the academic years 2017/2018 and 2018/2019. This document does not relate to the tax year 2020. No other supporting documentation has been submitted by the Appellant.

25. The Respondent, at the Commissioner's request, submitted a copy of the Form 11 return submitted by the Appellant for 2020.
26. The Commissioner notes the Appellant's position wherein he submits that he has been unable to retrieve the documentation which he gave to his accountant relating to 2020 and his submissions that he is of the opinion that he incurred costs relating to his farming enterprise, medical expenses and third level education fees which are not contained in his return. In the absence of documentary evidence which supports these claims, the Commissioner must find that the Appellant has not established that such expenses were incurred by him in 2020.
27. As the contested Notice of Assessment reflects the information submitted to the Respondent by the Appellant in his Form 11 return, as the Appellant has not established expenses additional to those reflected in his Form 11 return and as the Appellant has not sought to amend the Form 11 return which he submitted to the Respondent, the Commissioner must find that the burden of proof has not been discharged to satisfy the Commissioner that the contested Notice of Assessment is incorrect.

Determination

28. For the reasons set out above, the Commissioner determines that this appeal has failed and that it has not been shown that that the Notice of Assessment issued by the Respondent for the tax year 2020 was incorrect.
29. Therefore, the Notice of Assessment dated 16 November 2024 shall stand.
30. This appeal is determined in accordance with Part 40A of the TCA 1997 and in particular, sections 949AK 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

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.



Clare O'Driscoll
Appeal Commissioner
30 September 2025