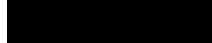




AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Between

45TACD2025



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 by [REDACTED] (“the Appellant”). The Appellant is appealing the decision by the Revenue Commissioners (“the Respondent”) to deny her Dependant Relative Credit (“DRC”) in respect of some of the claims made by her and to raise a charge for the repayment of DRC made to the Appellant (“the Respondent’s Decision”).
2. The appeal proceeded by way of a hearing on 18 December 2024. The Appellant gave oral evidence and represented [REDACTED]. The Respondent was represented by two employees of the Respondent.

Background

3. The Appellant initially made a claim for DRC in respect of three (3) relatives. The Appellant later included another relative in [REDACTED] claim which increased the number of relatives she was claiming DRC in respect of to four (4) relatives. The Respondent allowed DRC for two (2) of the Appellant’s relatives based on the supporting documentation provided by the Appellant. The Respondent on 22 February 2024 issued an assessment that the Appellant owed the sum of €348.35 in respect of DRC which had been paid to the Appellant for the years 2020, 2022 and 2023.
4. The Appellant submitted a Notice of Appeal to the Commission on 10 March 2024. The Appellant seeks to appeal the Respondent’s Decision “..1) *To reject my tax credit claims for two out of four individuals that are under my care. 2) To request I pay back the tax credits claimed for these two individuals. I was informed that I would no longer be receiving support to help my dependents back in [REDACTED] and on top of this that I would be required to pay back some of the credits awarded to me for these dependents. My dependents outlined in my claims are my [REDACTED], my [REDACTED], my [REDACTED] and my [REDACTED] back home in [REDACTED]. I am disputing these claims on the grounds that I have submitted all of the relevant documents requested from me from the Irish Revenue office to prove that they were and continue to be financially dependent on me for their livelihoods. My [REDACTED], one of my dependents who is chronically ill and in and out of hospital (therefore unable to work) is physically caring for my ill [REDACTED] in my stead (my other dependent), in order to support them both I am the only one in the place in my family to financially support. My [REDACTED] was rejected for my tax claim and I was also requested to pay back the tax claim for [REDACTED]. Despite the fact that I have provided all of the relevant supporting documents that prove my support for [REDACTED] in the same way that I support my [REDACTED] and [REDACTED]. I was also*

informed that I will not claim back tax credits for my younger [REDACTED] who has been unemployed and also physically and financially supporting my family in [REDACTED]. Again when my claim was initially rejected and I was asked to provide relevant documents such as bank statements, tuition fees, hospital letters and more- I took time out of my working day to do so, only to have my claim rejected again on no grounds. Without my support my family in [REDACTED] would be helpless and would not be able to support their basic needs - let alone their financial needs, therefore to not only have this claim rejected but to be asked to now pay this back is astounding to me - when I have provided all of the specified and personal documents requested of me. I am the only one that supports my family back home, and the correct amount of tuition fees claimed was not refunded even though I submitted the whole receipts as requested. The amount printed on the statement of liability is different from the amount claimed and on the receipts. I would appreciate it if this could be reviewed,[sic] as I do not see the grounds on which my claims were rejected....”

Legislation and Guidelines

5. The legislation and guidelines relevant to this appeal are set out hereunder:

Section 466 of the TCA 1997: Dependent relative tax credit.

(1) In this section “specified amount” means an amount which does not exceed by more than €280 the aggregate of the payments to which an individual is entitled in a year of assessment in respect of an old age (contributory) pension at the maximum rate under the Social Welfare Consolidation Act 2005, if throughout that year of assessment such individual were entitled to such a pension and—

(a) has no adult dependant or qualified children (within the meaning, in each case, of that Act),

(b) is over the age of 80 years (or such other age as may be specified in that Act for the time being in place of 80 years),

(c) is living alone, and

(d) is ordinarily resident on an island.

(2) Where for any year of assessment a claimant proves that he or she maintains at his or her own expense any person, being—

(a) a relative of the claimant, or of the claimant’s spouse, incapacitated by old age or infirmity from maintaining himself or herself,

(b) the widowed father or widowed mother of the claimant or of the claimant's spouse, whether incapacitated or not, or

(c) a child of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend,

and being an individual whose total income from all sources for that year of assessment does not exceed a sum equal to the specified amount, the claimant shall be entitled in respect of each individual whom the claimant so maintains to a tax credit (to be known as the "dependent relative tax credit") of €245 for the year of assessment.

(2A) A tax credit under this section may also be claimed by a claimant where all other conditions of this section have been met but the person being maintained is—

(a) a relative of the claimant's civil partner,

(b) the widowed father or widowed mother of the claimant's civil partner or a parent of the claimant's civil partner who is a surviving civil partner, or

(c) a child of the civil partner of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend.

(3) Where 2 or more individuals jointly maintain any individual referred to in subsection (2) or (2A), the tax credit to be granted under this section in respect of that individual shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that individual.

Tax and Duty Manual – Part 15-01-27 – Dependent Relative Tax Credit. Extract.

"4. Residence

There is no requirement for the dependent relative to live in Ireland to qualify for this credit. However, the dependent relative must meet the other qualifying criteria such as the income threshold and being incapacitated by old age or infirmity from maintaining himself or herself or a widowed father, mother or civil partner of the claimant or of the claimant's spouse or civil partner. If you are claiming for a child on whose services you depend on, that child must live with you.

If you are claiming for a relative who resides outside the State, you must be able to prove that all conditions of section 466 TCA 1997 are met, including that:

1. you provide assistance with meeting the cost of everyday living or the hiring of a carer,
2. that the relative is incapacitated by reason of old age or infirmity from maintaining himself or herself, and
3. that the relative is not in receipt of income over the specified amount (paragraph 6).”

Evidence

██████████ - *The Appellant:*

6. The Appeal Commissioner (“the Commissioner”) sets out below an extract of the Appellant’s oral evidence given during the hearing:

The Appellant stated ██████ was appealing the decision of the Respondent to reject ██████ claims for DRC in respect of ██████ and ██████. The Appellant stated ██████ was also appealing the demand made by the Respondent that ██████ repay the sum of €348.35 to the Respondent in respect of DRC paid to ██████. The Appellant stated ██████ had supplied sufficient documentation to the Respondent in support of ██████ claims including a letter from the hospital where ██████ is treated for ██████ medical condition. The Appellant refuted the Respondent’s decision that ██████ had not supplied sufficient supporting material. The Appellant stated that the Respondent was incorrect in its decision to refuse ██████ claim for DRC in respect of ██████ and ██████ and was incorrect to seek repayment of DRC already paid to ██████. The Appellant stated ██████ wished to appeal the entire of the decision taken by the Respondent to the Commission.

Submissions

The Appellant’s submissions:

7. The Commissioner sets out below an extract of the Appellant’s Statement of Case:

“... I formally appealed the decision of the Tax Revenue Officer to reduce my allocated dependent tax credits. Following this the Officer contacted me via your online enquiries portal and requested that I provide all of the relevant documents and receipts to prove the case I wanted to outline. I collated and provided all of the documents requested and proof of payment receipts. To confirm this I contacted the officer via telephone and during our conversation I informed ██████ of the facts that I provided evidence for. These being that I am in fact the sole carer and financial provider for all of my family in ██████ - including

my [redacted] year old [redacted], my [redacted], my [redacted], my [redacted] and my [redacted] and more by proximity. Following this the office requested that I provide a completed Form DR1 for each of of [sic] my family members that are dependent on me - which I did. Majority of these included receipts of payments for care, tuition fees, hospital fees, proof of hospital attendance and much more. As outlined to the officer, while I have these obligations to my family I also have the responsibility of being a [redacted] to a child that resides in my home. All of this while caring for an orphaned [redacted] suffering from an aggressive form of [redacted] that physically cares for my ill [redacted], [redacted] and [redacted] and an unemployed [redacted] has and continues to incur a large financial burden for me. I had another conversation with the officer after her desicion [sic] which i [sic] explained my finacial [sic] situation and my [redacted] [sic] situation, she replied that there is nothing more to do that she has changed everything and sent me a statement of liability, when I wrote her about it [redacted] sent me a message to disregard it snd [sic] sent me a message with a receipt tp [sic] pay within 30 days. Contrary to what the statement of liability she changed. I would appreciate if you will look at the facts displayed and review my appeal."

The Respondent's submissions:

8. The Commissioner sets out an extract of the Respondent's Statement of Case:

"1. Statutory provisions being relied on

Section 466 of the Taxes Consolidation Act 1997 (TCA 1997) provides that an individual may claim a tax credit if he or she maintains a relative or a relative of his or her spouse or civil partner at his or her own expense.

2. Outline of relevant facts

2.1 Fact 1 - Case opened to examine RTR 2021/2022. Dependant relative added for 3 people for 2020 to 2023 incl, Tuition claim in 2021,2022,2023, No SPCCC forms on file, this was already requested by Service for Compliance, [redacted] is [redacted] yrs old. Also query Flat rate expenses

2.2 Fact 2 – Initial Dependant Relative claim for [redacted], [redacted], [redacted]

2.3 Fact 3 – I allowed the claim for Tuition, Flat Rate expenses and SPCCC for [redacted] based on telephone call and supporting documents

2.4 Fact 4 – 4 DR 1 forms sent in for [REDACTED], [REDACTED], [REDACTED], [REDACTED], only allowed claim for 2 ([REDACTED] and [REDACTED] as over the age 66 and relevant supporting documents provided)

2.5 Fact 5 – Dependant Relative claim amended to 2 for 2020 -2023 incl based on supporting documents and liability letter sent on 22/02/24 for €348.35 due.”

9. The Commissioner sets out below an extract of the Respondent’s Outline of Arguments:

“1.Appellant is disputing liability owed because of the amending of the Dependant Relative Credit.

2. The Appellant is appealing her claim for Dependant Relative. The appellant originally claimed this credit in respect of three relatives and then increased it to four relatives. Revenue subsequently allowed the credit for two relatives based on the supporting documentation provided. The appellant’s appeal states that she should be entitled to this credit for all four relatives as she provides financial support to all four relatives.

The appellant is also disputing the amount of relief received in respect of tuition fees. However, Revenue accepted the amount claimed as documentary evidence was submitted and did not amend this claim in any way.

FACTUAL BACKGROUND

3. An intervention was opened on the 30th of January to examine the following risks:

- a. Claim for relief on Tuition Fees
- b. Claim for three Dependent Relatives Tax Credits
- c. Claim for Single Person Child Carer Tax Credit
- d. Claim for Flat Rate Expenses

4. A letter issued to the appellant on the 1st of February 2024 querying the following:

- a. The Dependant Relative credit was added for three people from 2020 to 2023 inclusive.
- b. Relief of tuition fees claimed in 2021,2022,2023
- c. No Single Person Child Carer’s Credit (SPCCC) forms on file, this was already requested by Service for Compliance, [REDACTED] is [REDACTED] yrs old.
- d. Flat rate expenses.

5. The form 12 submitted by the appellant initially claimed the Dependant Relative credit for three relatives; [REDACTED] ([REDACTED]), [REDACTED] ([REDACTED]), [REDACTED] [REDACTED] (we have no details/name). The case worker asked for the following documentation:

a. Completed DR1 form for each relative for whom you are claiming the credit.

b. Proof of age for each relative.

c. Evidence of infirmity if under 66 years of age in the relevant tax year unless they are you or your spouse's widowed parent.

d. If claiming for a widowed parent, please provide evidence that they are widowed if under 66 years of age.

e. Proof of income (including pensions) for the relative. This must be in the form of an income certificate from the relevant revenue authority in their country of residence.

6. Maintaining a relative at your own expense means meeting the costs of everyday living. You must provide evidence that you substantially maintain your relative where they cannot maintain themselves.

7. The caseworker allowed the claim for Tuition Fees relief, Flat Rate expenses and SPCCC for daughter based on a telephone call and supporting documents that were subsequently submitted.

8. The appellant sent in four DR 1 forms in respect of [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. The credit was only allowed claim for [REDACTED] ([REDACTED]) and [REDACTED] ([REDACTED]) as they were both over the age 66 and relevant documents provided to show that the appellant was supporting these relatives.

9. The Dependent Relative credit was not allowed in respect of [REDACTED] and [REDACTED] as no evidence was provided that they were incapable of maintaining themselves. The appellant did not provide any documents in relation to [REDACTED] so the credit was not granted in relation to [REDACTED].

10. The caseworker amended the claim for the Dependant Relative Credit from three to two relatives for 2020 to 2023 inclusive. A liability letter issued on 22/02/24 advising the appellant that €348.35 was due.

11. Appellant is disputing [REDACTED] entitlement to claims and the amount owed. [REDACTED] argues that [REDACTED] is entitled to this credit as [REDACTED] financially supports [REDACTED] and [REDACTED]

■■■■ and they assist ■■■■ with the physical caring needs of ■■■■ other dependant relatives. However, the appellants has not provided any evidence that ■■■■ and ■■■■ are incapable of maintaining themselves so ■■■■ does not meet the conditions set out in Section 466 article 2a of the Taxes Consolidation Act 1997.

APPLICABLE LEGAL PRINCIPLES

Statutory framework

Section 466 of the Taxes Consolidation Act 1997 (TCA 1997) provides that an individual may claim a tax credit if he or she maintains a relative or a relative of his or her spouse or civil partner at his or her own expense.

466 Dependent relative tax credit.

(1) In this section “specified amount” means an amount which does not exceed by more than €280 the aggregate of the payments to which an individual is entitled in a year of assessment in respect of an old age (contributory) pension at the maximum rate under the Social Welfare Consolidation Act 2005, if throughout that year of assessment such individual were entitled to such a pension and—

(a) has no adult dependant or qualified children (within the meaning, in each case, of that Act),

(b) is over the age of 80 years (or such other age as may be specified in that Act for the time being in place of 80 years),

(c) is living alone, and

(d) is ordinarily resident on an island.

(2) Where for any year of assessment a claimant proves that he or she maintains at his or her own expense any person, being—

(a) a relative of the claimant, or of the claimant’s spouse, incapacitated by old age or infirmity from maintaining himself or herself,

(b) the widowed father or widowed mother of the claimant or of the claimant’s spouse, whether incapacitated or not, or

(c) a child of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend,

and being an individual whose total income from all sources for that year of assessment does not exceed a sum equal to the specified amount, the claimant shall be entitled in

respect of each individual whom the claimant so maintains to a tax credit (to be known as the “dependent relative tax credit”) of €245 for the year of assessment.

(2A) A tax credit under this section may also be claimed by a claimant where all other conditions of this section have been met but the person being maintained is—

(a) a relative of the claimant’s civil partner,

(b) the widowed father or widowed mother of the claimant’s civil partner or a parent of the claimant’s civil partner who is a surviving civil partner, or

(c) a child of the civil partner of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend.

(3) Where 2 or more individuals jointly maintain any individual referred to in subsection (2) or (2A), the tax credit to be granted under this section in respect of that individual shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that individual.

SUMMARY CONCLUSION

The claims for the Dependant Relative credit were amended based on evidence submitted. Dependent Relative credit removed in respect of the appellant’s [REDACTED] ([REDACTED]), [REDACTED] ([REDACTED]) and [REDACTED] (name not provided in original claim).

Liability of €348.35 due on this basis.”

Material Facts

10. Having considered and assessed the documentation submitted by the parties in this appeal, the Commissioner makes the following findings of material fact:

10.1. The Appellant claimed DRC for five (5) people; [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED].

10.2. The Appellant did not submit any documentation regarding [REDACTED] claim for DRC for [REDACTED] and this claim was not granted by the Respondent.

10.3. The Respondent granted the claim for DRC in respect of the Appellant’s [REDACTED] and [REDACTED] on the grounds of their verified age and other supporting documentation.

10.4. The Respondent did not allow the claim for DRC in respect of the Appellant’s [REDACTED] and [REDACTED] as no evidence was provided that they were incapable of maintaining themselves.

11. The Commission is a statutory body created by the Finance (Tax Appeals) Act 2015. As a statutory body, the Commission only has the powers that have been granted to it by the Oireachtas. The powers of the Commission to hear and determine tax appeals are set out in Part 40A of the TCA 1997.

12. In this regard, the jurisdiction of an Appeal Commissioner is well established and was considered by the Court of Appeal in *Lee v the Revenue Commissioners* [2021] IECA 18 (“*Lee*”) wherein Murray J. stated at paragraph 20:

“The Appeal Commissioners are a creature of statute, their functions are limited to those conferred by the TCA, and they enjoy neither an inherent power of any kind, nor a general jurisdiction to enquire into the legal validity of any particular assessment. Insofar as they are said to enjoy any identified function, it must be either rooted in the express language of the TCA or must arise by necessary implication from the terms of that legislation”.

13. The Commissioner is bound by the prevailing legislation and guiding case law from the Superior Courts which has found, that in any appeal before the Commission, the burden of proof rests on the Appellant and that it is the Appellant who must satisfy the Commission at the threshold of the balance of probabilities, that an assessment to tax made against them is incorrect. This binding legal principle was stated in the High Court case of *Menolly Homes Ltd v Appeal Commissioners and Anor.* [2010] IEHC 49, wherein 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”.

14. As the Appellant seeks to appeal a claim for a repayment of DRC claimed, the Commissioner has had regard to the Supreme Court judgment of *Revenue Commissioners v Doorley* [1933] IR 750, in which Kennedy CJ stated:

“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 applicable.”

15. The Commission is a statutory entity and it can only lawfully operate within the confines of empowering and enabling legislation. The Commissioner refers to *Lee*, wherein Murray, J. stated at paragraph 76:

“The jurisdiction of the Appeal Commissioners is limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions of the TCA. That means that the Commissioners are restricted to inquiring into, and making findings as to, those issues of fact and law that are relevant to the statutory charge to tax. Their essential function is to look at the facts and statutes and see if the assessment has been properly prepared in accordance with those statutes. They may make findings of fact and law that are incidental to that inquiry. Noting the possibility that other provisions of the TCA may confer a broader jurisdiction and the requirements that may arise under European Law in a particular case, they do not in an appeal of the kind in issue in this case enjoy the jurisdiction to make findings in relation to matters that are not directly relevant to that remit, and do not accordingly have the power to adjudicate upon whether a liability the subject of an assessment has been compromised, or whether Revenue are precluded by legitimate expectation or estoppel from enforcing such a liability by assessment, or whether Revenue have acted in connection with the issuing or formulation of the assessment in a manner that would, if adjudicated upon by the High Court in proceedings seeking Judicial Review of that assessment, render it invalid.”

16. All material submitted to the Commission has been assessed by the Commissioner before making this determination.
17. The Respondent is empowered to grant or disallow claims in respect of DRC by the provisions of section 466 of the TCA 1997. Section 466 (2) of the TCA 1997 provides that *where for any year of assessment a claimant proves that he or she maintains at his or her own expense any person, being—*

(a) a relative of the claimant, or of the claimant’s spouse, incapacitated by old age or infirmity from maintaining himself or herself,

(b) the widowed father or widowed mother of the claimant or of the claimant’s spouse, whether incapacitated or not, or

(c) a child of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend,

and being an individual whose total income from all sources for that year of assessment does not exceed a sum equal to the specified amount, the claimant shall be entitled in

respect of each individual whom the claimant so maintains to a tax credit (to be known as the “dependent relative tax credit”) of €245 for the year of assessment.

18. The Respondent published a manual which provides guidance and cites legislative authority and provisions titled “*Tax and Duty Manual - Part 15-01-27 – Dependent Relative Tax Credit*”.
19. The Appellant submitted claims for DRC in respect of; [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. The Respondent allowed the Appellant’s claims for DRC in respect of the Appellant’s [REDACTED] and the Appellant’s [REDACTED] as there was sufficient proof that they were both aged over 66 years of age and that the Appellant was supporting these relatives. The Respondent did not allow the Appellant’s claims for DRC in respect of the Appellant’s [REDACTED] and the Appellant’s [REDACTED] as the Respondent found that no evidence was provided that the Appellant’s [REDACTED] and the Appellant’s [REDACTED] were incapable of maintaining themselves. The Respondent found that the Appellant did not provide any documents in relation to [REDACTED] and accordingly the claim for DRC in respect of the Appellant’s [REDACTED] was not granted. The Appellant’s file was amended and [REDACTED] previous approval for DRC in respect of three (3) dependents was changed to approval for two (2) dependents for the years 2020 to 2023 inclusive. The Respondent sent a letter dated 22 February 2024 to the Appellant notifying [REDACTED] that [REDACTED] owed the sum of €348.35 to the Respondent in respect of a repayment of DRC. The Appellant disputes the Respondent’s Decision and submits that [REDACTED] is entitled to the DRC as [REDACTED] financially supports [REDACTED] and [REDACTED] and they assist [REDACTED] with the physical caring needs of [REDACTED] other dependant relatives. The Respondent submits that the Appellant has not provided any evidence that [REDACTED] and [REDACTED] are incapable of maintaining themselves and that the Appellant does not meet the conditions set out in section 466(2a) of the TCA 1997.
20. Having assessed the legislative provisions, section 466(2a) of the TCA 1997 and the Tax and Duty Manual the Commissioner notes the legislation is clear as to the requirements, the Appellant as a claimant needs to satisfy in order to qualify for DRC in respect of a relative. The Commissioner finds that the legislative requirements are that the Appellant must show that the relative they are claiming DRC in respect of *are incapacitated by old age or infirmity from maintaining himself or herself*.
21. The Commissioner has assessed all the material furnished by the Appellant concerning this appeal and the Commissioner notes the contents of the copy letter from [REDACTED] Hospital [REDACTED] dated 13 February 2024 in respect of [REDACTED] [REDACTED], the Appellant’s [REDACTED] (“Medical Report”). The Commissioner notes the health

condition reported in the Medical Report and the medical opinion that occasionally the patient "...can be unable to perform [REDACTED] chores". The Commissioner notes the findings of the Medical Report are that the patient named therein can occasionally be unable to perform [REDACTED] chores/tasks and further notes that the Medical Report does not state that the patient is permanently incapacitated and or prevented by [REDACTED] illness/condition from working/carrying out [REDACTED] chores/tasks. The Commissioner finds that there is no supporting material before the Commission to support the Appellant's claim that [REDACTED] is *incapacitated by old age or infirmity from maintaining [REDACTED] self.*

22. The Commissioner finds that there is no supporting material before the Commission to support the Appellant's claim that [REDACTED] is *incapacitated by old age or infirmity from maintaining [REDACTED] self.*

Determination

23. As stated earlier, it is the Appellant who must satisfy the Commission at the threshold of the balance of probabilities, that the Respondent's Decision:

23.1. to refuse/disallow the claim for DRC in respect of the Appellant's [REDACTED] and the Appellant's [REDACTED]; and

23.2. to raise a charge to tax in the amount of €348.35 in respect of repayment of DRC; was not done in compliance with statutory provisions and was incorrect. For the reasons set out already the Commissioner finds that the Appellant has not discharged the burden of proof and the Commissioner finds that the Appellant's appeal in this matter is unsuccessful. Further to the provisions of section 949AL of the TCA 1997 the Commissioner determines that the Respondent's Decision shall stand.

24. The Commissioner acknowledges that the Appellant was within [REDACTED] rights to appeal the Respondent's Decision and to have clarity of [REDACTED] legal rights. The Commissioner understands that the Appellant may be disappointed with the outcome of [REDACTED] appeal.

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

Notification

26. 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

27. 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.



Leonora B. Doyle
Appeal Commissioner
20 January 2025