



AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

48TACD2025

Between



Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

Contents

Introduction	3
Background.....	3
Documentation.....	6
Legislation.....	7
Submissions	10
Appellant's submissions	10
Respondent's submissions	11
Material Facts	12
Uncontested Material Facts	12
Contested Material Facts.....	13
Findings of Material Fact	15
Analysis	17
Determination	17
Notification	17
Appeal	18

Introduction

1. This matter comes before the Tax Appeal Commission (hereinafter the "Commission") as an appeal against a decision by the Revenue Commissioners (hereinafter the "Respondent") made on 23 February 2024 disallowing an application by [REDACTED] (hereinafter the "Appellant") pursuant to section 65 of the Value Added Tax Consolidation Act 2010 (hereinafter the "VATCA 2010") seeking to register for Value Added Tax (hereinafter "VAT").

Background

2. The Appellant is an individual who, on 2 February 2024, submitted an application to the Respondent seeking to register for VAT.
3. The application submitted by the Appellant to the Respondent stated that the business in which he intended to engage would involve the supply of services to other EU member states and the acquisition of goods and services from other EU states. The Appellant indicated that his expected turnover for the first 12 months was €200,000 and that his estimated annual supply of goods and/or services was *"less than 635,000"*.
4. On 6 February 2024, the Respondent sought the following information from the Appellant:
 - 4.1. A detailed description of the VATable activity being carried out by the Appellant in the Republic of Ireland;
 - 4.2. Confirmation of the business address where the activities are being performed and, where appropriate, the name and address of the landlord, the amount of rent being paid, the date on which rent first started being paid and the length of the agreed rental/lease period. Where rent was not being paid, an explanation of the circumstances was requested.
 - 4.3. Evidence of trading such as a copy of a contract, service agreement or a sales invoice relating to the carrying out of the trade in the Republic of Ireland;
 - 4.4. Confirmation as to who was carrying out the business activity;
 - 4.5. Details of the business model that requires Intra-EU VAT registration in Ireland;
 - 4.6. Evidence of trading with other EU States such as a copy of a contract, a service agreement, a sales invoice or a purchase invoice from suppliers of goods/services related to the carrying out of the Appellant's trade;

- 4.7. Details of the business bank account to include its IBAN and BIC along with copies the business' bank statement for the previous three months highlighting payments from sales and inclusion of the relevant sales invoices.
- 4.8. The business website.
5. On 6 February 2024 the Appellant responded to the Respondent as follows:

"Firstly, the address I am using at the moment is a friend's house (address redacted) where I am currently living and I am not paying any rents for it. It is customary for us to offer a space to a friend like I did to them back in 2014 when they moved from the UK to Ireland.

I am living there for now while looking for a place of my own because I moved back to Ireland from [REDACTED] last November where I have been living and working for 4 years (My family is still in [REDACTED]). I will eventually change the business address in the coming months.

The company ([REDACTED]) is based in [REDACTED] and have representative [sic] all over the world and I got to represent them in Ireland although I am not limited to sourcing clients only in Ireland.

*Presently, I already have clients in Ireland and other EU countries like [REDACTED] and [REDACTED]. [REDACTED]
[REDACTED]
[REDACTED]*

Typically when I get clients which are at present from all over the world and they give us a mandate to raise their capital from investors, they pay for the services. They pay through the company ([REDACTED]) and [REDACTED] then pays me 30% of the retainer for my services.

I already have a payment that is due from [REDACTED] and they asked me if I am registered for VAT. Also, I paid my franchise fee + VAT to [REDACTED] and I expect sale to be made to Ireland for my services. I have attached a copy of my partnership agreement ant [sic] the fee I paid which will share [sic] more light on the questions asked.

Other documents that are received from other EU countries are [REDACTED] [REDACTED] which are classified as confidential and are uploaded on our internal CRM system which are not allowed to be downloaded out of the company's sharepoint."

6. On 8 February 2024, the Respondent requested the Appellant to forward invoices relating to Irish customers mentioned in his correspondence.

7. On 8 February 2024, the Appellant responded as follows:

“Yes we do have clients in Ireland with whom we are negotiating to get the mandate signed to start raising funds on their budget. They have not yet signed an engagement with us. We only issue an invoice only when an engagement is signed. Some of them are (names redacted). I have attached a screenshot of our CRM system [REDACTED] for you to see.

Even when an engagement is signed, they will be invoiced from [REDACTED] and when I am being paid for my services I can't charge for VAT, simply because I am not registered for VAT.

I was charge [sic] VAT for this [sic] services because I am not registered for VAT in Ireland and will be charges [sic] again when I have to renew at the end of the year and yet I cannot include VAT for my services for the money to come to revenue, again because I am not registered for VAT or better still I can't be registered for VAT. Really Great.”

8. On 9 February 2024 the Respondent requested the Appellant to submit the following information and documentation:

8.1. Details of the bank account into which payments from [REDACTED] were received to include IBAN and BIC;

8.2. Copies of the previous three months bank statements highlighting payments from sales and attaching copies of corresponding sales invoices which relate the carrying out of trade in Ireland.

9. On 12 February 2024 the Appellant replied as follows:

“This is a new Business that I am starting and you can see the registration date of my Income Tax in the system which I did just a week before starting the VAT registration process. All the details including my bank account details are in the Revenue online which I believe you have access to. I have just started trading and it's just barely weeks now and I did mentioned earlier that the first invoice to be received is due and it is because the accounting department of [REDACTED] asked if I am registered for VAT that I though [sic] ‘my annual turnover may well go above the required threshold to be registered for VAT, so let me as well register instead of letting all the VAT amount remain in [REDACTED]’

I will eventually open a separate account for the business in the future, for now, I am using my [REDACTED] account (IBAN and BIC redacted). I don't have any 3 months banks statement as I have not received any payments yet. This back and forth with this registration is just frustrating when I see request pertaining to 'DOING BUSINESS HERE' as if all the prior information sent is not being digested. I believe I have tried to fulfil my obligation to register for VAT, I stated earlier that I am just starting a business and about to receive my first payment from [REDACTED], yet you are asking for a 3 months bank statement for a business that has existed for a few weeks. I wonder if this is to say you don't want me to do any business 'here'. There is no advantage in me doing anything here. My business is mainly online and visiting clients when it is necessary, including clients from Ireland. It just so happens that I am representing Ireland and moving back to Ireland from [REDACTED].

So if it is so difficult to go through this registration process, something I would have completed in a couple of days if I had to do it in [REDACTED], then I will save you all the trouble of asking questions that can't be answered."

10. On 15 February 2024, the Appellant submitted an invoice from him to [REDACTED] dated 15 February 2024.
11. On 16 February 2024, the Appellant confirmed the IBAN and BIC details of the account into which the payment relating to the invoice would be made.
12. On 21 February 2024, the Appellant submitted a copy of the [REDACTED] account into which the invoice was paid. The Appellant's address on that bank statement was in [REDACTED].
13. On 23 February 2024, the Respondent wrote to the Appellant stating that it was not satisfied that there was objective evidence that taxable supplies were currently being made and refusing the Appellant's application for registration for VAT.
14. The Appellant submitted a Notice of Appeal to the Tax Appeals Commission on 23 February 2024 appealing the Respondent's decision to refuse his application for registration for VAT.
15. This, then, is an appeal against the Respondent's decision of 23 February 2024 refusing the Appellant application for VAT registration.

Documentation

16. The Appellant submitted the following documentation to the Respondent in the course of his application for VAT registration:

- 16.1. An invoice from [REDACTED] to the Appellant which was dated 24 October 2023 and was addressed to the Appellant at an Irish address in the amount of €4,000.00 plus VAT at 21% in the amount of €840.00 with the description “*Entry fee*”;
- 16.2. A signed “*Business Partner Agreement*” between [REDACTED] and “[REDACTED] residing at (Irish address redacted)” and signed by a Director and Managing Partner at [REDACTED] and the Appellant with a title of “Director” of a Company “[REDACTED] *Financial Consultancy*”;
- 16.3. A screenshot of the [REDACTED] CRM;
- 16.4. A copy of an invoice from the Appellant to [REDACTED] in [REDACTED] dated 15 February 2024 with the description “*Sales commission* [REDACTED]” in the amount of €1,750.00;
- 16.5. A copy of a [REDACTED] statement from 29 September 2023 to 16 February 2024 in the name of the Appellant with an address in [REDACTED] and showing 1.5 pages of transactions including a payment received on 16 February 2024 of €1,750.00 with the origin of the payment not identifiable;
- 16.6. A copy of an invoice from the Appellant to [REDACTED] in [REDACTED] dated 22 February 2024 with the descriptions “*Sales commission* [REDACTED]” and “*Sales commission* [REDACTED] 5” in the amount of €5,242.50;
- 16.7. Following the oral hearing of this appeal, the Appellant was given time to submit additional documentation and the Appellant submitted the following:
- 16.8. A copy of a [REDACTED] statement from 16 February 2024 to 3 September 2024 in the name of the Appellant with an address in Ireland and showing 11 pages of transactions including a payment received on 23 February 2024 of €5,242.50 with the origin of the payment not identifiable;
- 16.9. A screenshot of a private message on the Appellant’s LinkedIn page;
- 16.10. A copy of a message from the Respondent to the Appellant dated 28 March 2024.

Legislation

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

Section 5 of the VATCA 2010 – *“Persons who are, or who may become, accountable persons”*:

“(1)(a) Subject to paragraph (c), a taxable person who engages in the supply, within the State, of taxable goods or services shall be—

(i) an accountable person, and

(ii) accountable for and liable to pay the tax charged in respect of such supply.

(b) Subject to paragraph (c), in addition, the persons referred to in sections 9, 10, 12, 15, 17(1), 94(3), 108C, 109A and 91J(10) shall be accountable persons.

(c) A person not established in the State who supplies goods in the State only in the circumstances set out in section 10, or supplies a service in the State only in the circumstances set out in section 16(3), shall not be an accountable person.

(2) Where, by virtue of section 6(1) or 7, a person has not been an accountable person and a change of circumstances occurs from which it becomes clear that the person is likely to become an accountable person, he or she shall be deemed, for the purposes of this Act, to be an accountable person from the beginning of the taxable period commencing next after such change.”

Section 9 of the VATCA 2010 – *“Intra-Community acquisitions and accountable persons.”*

“(1) Where a person engages in the intra-Community acquisition of goods in the State in the course or furtherance of business, he or she shall be—

(a) an accountable person, and

(b) accountable for and liable to pay the tax chargeable.

(2) Subject to subsection (3) and sections 12(3) and (5), and 17(1), and notwithstanding subsection (1), a person for whose intra-Community acquisitions of goods (being goods other than new means of transport or goods subject to a duty of excise) the total consideration for which has not exceeded and is not likely to exceed €41,000 in any continuous period of 12 months shall not, unless the person otherwise elects and then only during the period for which such election has effect, be an accountable person.

(3) Where section 5(1) applies to a person referred to in subsection (2), then subsection (2) shall not apply to the person unless section 6(1) also applies to him or her.

(4) Subject to subsection (5), a person who is an accountable person by virtue of this section or section 10 and who is a person referred to in section 6(1)(a) or (b) shall be deemed to be an accountable person only in respect of—

(a) intra-Community acquisitions of goods which are made by him or her, and

(b) any services of the kind referred to in section 12 or 17(1) which are received by him or her.

(5) A person may elect that subsection (4) shall not apply to him or her.

(6) Subject to subsection (7), a person who is an accountable person by virtue of this section or section 10 and who is a person referred to in section 17(2) shall be deemed to be an accountable person only in respect of—

(a) intra-Community acquisitions of goods which are made by him or her,

(b) racehorse training services which are supplied by him or her, and

(c) any services of the kind referred to in section 12 or 17(1) which are received by him or her.

(7) A person may elect that subsection (6) shall not apply to him or her.”

Section 65 of the VATCA 2010 – “Registration”:

“(1) The Revenue Commissioners shall set up and maintain a register of persons—

(a) who are, or who may become, accountable persons, or

(b) who are persons who dispose of goods or supply services which pursuant to section 22(3) or 28(4) or (5) are deemed to be supplied by an accountable person in the course or furtherance of his or her business.

(2) The Revenue Commissioners shall assign a registration number to each person registered in accordance with subsection (1).

(2A) The Revenue Commissioners may cancel the registration number which has been assigned to a person in accordance with subsection (2), where that person does not become or ceases to be an accountable person.

(3) Every accountable person shall, within the period of 30 days beginning on the day on which the person first becomes an accountable person, furnish in writing to the Revenue Commissioners the particulars specified in regulations as being required for the purpose of registering the person for tax.

(4) Every person who disposes of goods or supplies services which pursuant to section 22(3) or 28(4) or (5) are deemed to be supplied by an accountable person in the course of his or her business shall, within 14 days of the disposal or the supply of a service, furnish in writing to the Revenue Commissioners the particulars specified in regulations as being required for the purpose of registering the person for tax.”

Submissions

Appellant's submissions

18. The following is a summary of the submissions made both in writing and orally to the Commissioner on behalf of the Appellant. The Commissioner has had regard to all of the submissions whether written, oral or documentary received when considering this determination.

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

“I applied for VAT registration which I am obliged by law to register because my annual turnover is estimated to be about €200,000 or more, which is more than the required threshold for VAT registration. This is a new business which I am setting up, just moving back to Ireland from [REDACTED].

Secondly I am an accountable person and I do offer taxable services in the state and other EU member states.

I have demonstrated this by providing invoices received for my services as requested by the revenue agent.

I have also provided the bank account to which these payments are paid into.

I also provided all requested documents as requested by the revenue agent, namely the contract I have to carry out my business activity in Ireland, bank statement showing receipt of funds from the invoices I have already received etc.

I am representing a company in Ireland (not as an employee but as a Partner). They charge all clients including those in Ireland a fee for my services including VAT. Immediately payment is made, I receive payment for my services but without VAT (well because I am not registered for VAT. They have asked me to provide that).

If all the above is considered as 'not enough evidence of that taxable supplies are being made', then I don't know what constitutes such evidence or what is behind her reasoning.”

20. The Appellant submitted the following in section 3 of his Statement of Case:

“I registered for Income Tax and applied for VAT as required by regulation as I am expecting my annual income to surpass the required threshold. I explained in the application that I moved back to Ireland from [REDACTED] and did provide the requested documents regarding my activities including Business Partnership Agreement, Invoices already received and bank statement. Apparently, the provided documents weren't enough for the deciding officer to make a decision and she said she was not convinced that I was carrying out business activities within the state. Whatever her reasoning is based on is incomprehensible. Maybe she can make that known to the Appeals Commission.”

21. At the oral hearing the Appellant submitted that he had previously lived in Ireland and had moved to [REDACTED]. He stated that he had now returned to live and work in Ireland. He submitted that he works as a self-employed business consultant with a company in [REDACTED]. He stated that since his return to Ireland he has been living with a friend whilst he seeks permanent accommodation.

Respondent's submissions

22. The following is a summary of the submissions made both in writing and orally to the Commissioner on behalf of the Respondent. The Commissioner has had regard to all of the submissions whether written, oral or documentary received when considering this determination.

23. The Respondent submitted that, in order to be regarded as an accountable person in accordance with Section 5(1)(a) or Section 9(1) of the VATCA 2010, and in order to be entitled to register for VAT pursuant to section 5 of the VATCA 2010, an applicant must be involved in a VATable business activity in the state, to be granted a domestic VAT registration.

24. In addition, the Respondent submitted that in order to be entitled to register for VAT pursuant to section 9 of the VATCA 2010 an applicant must be in business with other member states.

25. It was submitted that applicants are required to provide substantive evidence of trade or capacity to trade at the time of application.

26. The Respondent submitted that, following the Appellant's application for VAT registration on 2 February 2024, the caseworker requested further information and documentation supporting the application from the Appellant.

27. It was submitted that, based on the information and documentation submitted by the Appellant, the Respondent was not satisfied that the Appellant had provided substantive evidence of trade or capacity to trade in Ireland.
28. As a result, it was submitted, the Respondent, on 23 February 2024, made the contested decision that the Appellant could not be regarded as an accountable person in Ireland and disallowing the Appellant's application to register for VAT.
29. The Respondent submitted that it is open to the Appellant to submit a fresh application seeking VAT registration with any new information and/or documentation which he may now have, however the Respondent submitted that it was correct in making the 23 February 2024 decision to refuse the Appellant's application to register for VAT.

Material Facts

30. The appropriate starting point for the examination of material facts is to confirm that in an appeal before the Commissioner, 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 (hereinafter "*Menolly Homes*"), 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".

31. The standard of proof applicable in an appeal to an Appeal Commissioner is the balance of probabilities.

Uncontested Material Facts

32. The following material facts are not at issue in the within appeal and the Commissioner accepts same as material facts:
 - 32.1. On 2 February 2024 the Appellant submitted an application to the Respondent seeking to register for VAT.
 - 32.2. The application submitted by the Appellant to the Respondent stated that the business in which he intended to engage would:

- 32.2.1. involve the supply of services to other EU member states and the acquisition of goods and services from other EU states.
- 32.2.2. have an expected turnover for the first 12 months of €200,000;
- 32.2.3. have an estimated annual supply of goods and/or services of less than €635,000.
- 32.3. At the time of the application seeking to register for VAT on 2 February 2024, the Appellant did not have a permanent residential or business address in Ireland.
- 32.4. The bank statement which the Appellant submitted to the Respondent in support of his application showed the Appellant's address as being in [REDACTED].
- 32.5. An invoice dated 24 October 2023 from [REDACTED] to the Appellant contained the Appellant's temporary Irish address.
- 32.6. A Business Partner Agreement between [REDACTED] and the Appellant and signed on 23 October 2023 contained the Appellant's temporary Irish address and was signed by the Appellant as "Director" of "[REDACTED] Financial Consultancy".
- 32.7. The Appellant submitted one invoice to the Respondent in support of his application dated 15 February 2024 from him to [REDACTED].
- 32.8. The Appellant submitted a copy of a [REDACTED] statement from 29 September 2023 to 16 February 2024 in the name of the Appellant with an address in [REDACTED] and showing 1.5 pages of transactions including a payment received on 16 February 2024 of €1,750.00 with the origin of the payment not identifiable.

Contested Material Facts

- 33. The following material fact is at issue in the within appeal:
 - 33.1. Whether, at the time of the Respondent's decision on 23 February 2024, the Appellant was, or could have become, an accountable person pursuant to section 5(1)(a) of the VATCA 2010 and/or section 9(1)(a) of the VATCA 2010.
- 34. Section 5 of the VATCA 2010 defines an accountable person and/or a person who may become an accountable person as being "... *a taxable person who engages in the supply, within the State, of taxable goods or services.*"

35. In addition, section 9(1) of the VATCA 2010 provides that *“Where a person engages in the intra-Community acquisition of goods in the State in the course or furtherance of business, he or she shall be (a) an accountable person...”*
36. In support of his claim the Appellant submitted the following documentation to the Respondent:
- 36.1. An invoice from [REDACTED] to the Respondent which was dated 24 October 2023 and was addressed to the Appellant at an Irish address in the amount of €4,000.00 plus VAT at 21% in the amount of €840.00 with the description *“Entry fee”*;
- 36.2. A signed *“Business Partner Agreement”* between [REDACTED] and *“[REDACTED] residing at (Irish address redacted)”* and signed by a Director and Managing Partner at [REDACTED] and the Appellant with a title of *“Director”* of a Company *“[REDACTED] Financial Consultancy”*;
- 36.3. A screenshot of the [REDACTED] CRM;
- 36.4. A copy of an invoice from the Appellant to [REDACTED] in [REDACTED] dated 15 February 2024 with the description *“[REDACTED]”* in the amount of €1,750.00;
- 36.5. A copy of a [REDACTED] statement from 29 September 2023 to 16 February 2024 in the name of the Appellant with an address in [REDACTED] and showing 1.5 pages of transactions including a payment received on 16 February 2024 of €1,750.00 with the origin of the payment not identifiable;
- 36.6. A copy of an invoice from the Appellant to [REDACTED] in [REDACTED] dated 22 February 2024 with the descriptions *“[REDACTED]”* and *“[REDACTED]”* in the amount of €5,242.50.
37. In order for a person to be an accountable person under section 5 of the VATCA 2010 that person must be *“... a taxable person who engages in the supply, within the State, of taxable goods or services”*.
38. The Commissioner has considered the documentation and submissions received by the Respondent prior to its decision of 23 February 2024 and finds that the information contained therein did not establish that the Appellant was engaged in the supply of taxable goods or services within the State. This is on the basis that:

- 38.1. The Commissioner notes the contents of the Business Partner Agreement dated 23 October 2023 submitted by the Appellant and notes that there is no reference to the location of where the Appellant would be carrying out business activities under that agreement.
- 38.2. In addition, the invoices submitted by the Appellant do not establish that the Appellant was in receipt of commission based payments for the supply of taxable goods or services within the State.
39. The Commissioner notes that the Appellant submitted that, at the time of the Respondent's decision on 23 February 2024, he was in discussion with at least two potential clients in Ireland. The Appellant did not submit any documentary evidence to support this claim.
40. In order for a person to be an accountable person under section 9 of the VATCA 2010 that person must be engaged in "*...the intra-Community acquisition of goods in the State in the course or furtherance of business ...*"
41. The Commissioner has considered the documentation and submissions received by the Respondent prior to its decision of 23 February 2024 and finds that the information contained therein did not establish that the Appellant was engaged in the intra-Community acquisition of goods in the State in the course or furtherance of business. This is on the basis that the Appellant has not submitted whether orally or in documentary format, that he has been involved in the intra-Community acquisition of goods in the State in the course or furtherance of his business. The Appellant has not submitted any evidence of the acquisition of goods from any source to the Respondent or to the Commissioner.
42. On the basis of the above, the Commissioner finds as a material fact that, at the time of the Respondent's decision on 23 February 2024, the Appellant was not an accountable person for the purposes of section 5 of the VATCA 2010.
43. In addition, the Commissioner finds as a material fact that, at the time of the Respondent's decision on 23 February 2024, the Appellant was not an accountable person for the purposes of section 9 of the VATCA 2010.

Findings of Material Fact

44. For the avoidance of doubt the Commissioner finds the following material facts in this appeal:

- 44.1. On 2 February 2024 the Appellant submitted an application to the Respondent seeking to register for VAT.
- 44.2. The application submitted by the Appellant to the Respondent stated that the business in which he intended to engage would:
- 44.2.1. involve the supply of services to other EU member states and the acquisition of goods and services from other EU states.
 - 44.2.2. have an expected turnover for the first 12 months of €200,000;
 - 44.2.3. have an estimated annual supply of goods and/or services of less than €635,000.
- 44.3. At the time of the application seeking to register for VAT on 2 February 2024, the Appellant did not have a permanent residential or business address in Ireland.
- 44.4. The bank statement which the Appellant submitted to the Respondent in support of his application showed the Appellant's address as being in [REDACTED].
- 44.5. An invoice dated 24 October 2023 from [REDACTED] to the Appellant contained the Appellant's temporary Irish address.
- 44.6. A Business Partner Agreement between [REDACTED] and the Appellant and signed on 23 October 2023 contained the Appellant's temporary Irish address and was signed by the Appellant as "Director" of "[REDACTED] Financial Consultancy".
- 44.7. The Appellant submitted one invoice to the Respondent in support of his application dated 15 February 2024 from him to [REDACTED].
- 44.8. The Appellant submitted a copy of a [REDACTED] statement from 29 September 2023 to 16 February 2024 in the name of the Appellant with an address in [REDACTED] and showing 1.5 pages of transactions including a payment received on 16 February 2024 of €1,750.00 with the origin of the payment not identifiable.
- 44.9. At the time of the Respondent's decision on 23 February 2024, the Appellant was not an accountable person for the purposes of section 5 of the VATCA 2010.
- 44.10. At the time of the Respondent's decision on 23 February 2024, the Appellant was not an accountable person for the purposes of section 9 of the VATCA 2010.

Analysis

45. Section 65(1)(a) of the VATCA2010 provides that the Respondent shall set up and maintain a register of persons who are, or who may become, accountable persons.
46. Section 65(2) of the VATCA2010 provides that the Respondent shall assign a registration number to each person registered in accordance with section 65(1) of the VATCA2010.
47. Having found as material facts that, at the time of the Respondents decision on 23 February 2024, the Appellant was not an accountable person for the purposes of section 5 of the VATCA 2010 or for the purposes of section 9 of the VATCA 2010, it therefore follows that the Commissioner must conclude that the Respondent was correct in its decision to disallow the Appellant's application to seeking to register for Value Added Tax.
48. The Commissioner notes that, following the oral hearing, the Appellant submitted additional documentation in support of his claim. All of this documentation was dated after 23 February 2024 and was not documentation which was available to be submitted to the Respondent or to be considered by the Respondent.

Determination

49. The Commissioner determines that the Respondent was correct in its decision of 23 February 2024 to disallow the Appellant's application pursuant to section 65 of the VATCA 2010 seeking to register for Value Added Tax.
50. The Commissioner notes that it is open to the Appellant to make a fresh application to the Respondent pursuant to section 65 of the VATCA 2010 seeking to register for Value Added Tax based on any additional information and/or documentation which he may now be in possession of.
51. This appeal is determined in accordance with Part 40A of the TCA 1997 and in particular sections 949AL thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

Notification

52. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ(5) of the TCA 1997 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 shall not receive any other notification of this determination by any other methods of communication.

Appeal

53. Any party dissatisfied with the determination has a right of appeal on a point or points of law only to the High Court 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
24 January 2025