



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

03TACD2026

Between

[REDACTED]

Appellant

and

The Revenue Commissioners

Respondent

Determination

Introduction

1. This is an appeal to the Tax Appeals Commission (“the Commission”) by [REDACTED] (“the Appellant”) against decisions of the Revenue Commissioners (“the Respondent”) to refuse claims for repayment of income tax for the tax years 2019 and 2020, on the ground that the claims were made outside the statutory timeframe.
2. The Commission notified the Appellant and the Respondent that the Appeal Commissioner (“the Commissioner”) intended to adjudicate on this appeal without a hearing and informed the parties that they could request a hearing within 21 days of that notification. Neither of the parties did so. Accordingly, this appeal is adjudicated without a hearing, in accordance with section 949U of the Taxes Consolidation Act, 1997, as amended (“the TCA 1997”).
3. When notifying the parties that the Commissioner intended to adjudicate on this appeal without a hearing, the parties were also afforded an opportunity to provide any further documentation. Neither party submitted any additional documentation.

Background

4. On 10 June 2025, the Appellant filed his income tax returns for the tax years 2019 and 2020. The returns showed overpayments in the amounts of €3,124.41 and €1,358.34 respectively, of which the Appellant sought repayments.
5. By correspondence dated 12 June 2025 and 16 June 2025, the Respondent notified the Appellant that it had refused his claims for repayment of tax for the tax years 2019 and 2020 respectively, on the basis that the claims were not made within the statutory four-year time limit. That correspondence also informed the Appellant that he had a right of appeal to the Commission.
6. The Appellant, aggrieved by the Respondent's decisions dated 12 June 2025 and 16 June 2025, then appealed to the Commission.
7. The Appellant submitted a notice of appeal and accompanying documentation in support of his appeal. In addition, the Appellant submitted a statement of case, and the Respondent submitted a statement of case.

Legislation

8. The legislation relevant to the substantive issue in this appeal is set out below.
9. Section 865 of the TCA 1997 provides, among other things, as follows:

“(1) (a) In this section and section 865A -

'Acts' means the Tax Acts, the Capital Gains Tax Acts, Part 4A, Part 18A, Part 18C, Part 18D, Part 22A and Part 22B and instruments made thereunder;

'chargeable period' has the meaning assigned to it by section 321;

'tax' means any income tax, corporation tax, capital gains tax, income levy, domicile levy, universal social charge, residential zoned land tax or vacant homes tax or IIR top-up tax, UTPR top-up tax or domestic top-up tax (each within the meaning of Part 4A) and includes -

(i) any interest, surcharge or penalty relating to any such tax, levy or charge,

(ii) any sum arising from the withdrawal or clawback of a relief or an exemption relating to any such tax, levy or charge,

- (iii) *any sum required to be deducted or withheld by any person and paid or remitted to the Revenue Commissioners or the Collector-General, as the case may be, and*
- (iv) *any amount paid on account of any such tax, levy or charge or paid in respect of any such tax, levy or charge;*

'valid claim' shall be construed in accordance with paragraph (b).

(b) *For the purposes of subsection (3) -*

(i) *where a person furnishes a statement or return which is required to be delivered by the person in accordance with any provision of the Acts for a chargeable period, such a statement or return shall be treated as a valid claim in relation to a repayment of tax where -*

(I) *all the information which the Revenue Commissioners may reasonably require to enable them determine if and to what extent a repayment of tax is due to the person for that chargeable period is contained in the statement or return, and*

(II) *the repayment treated as claimed, if due -*

(A) *would arise out of the assessment to tax, made at the time the statement or return was furnished, on foot of the statement or return, or*

(B) *would have arisen out of the assessment to tax, that would have been made at the time the statement or return was furnished, on foot of the statement or return if an assessment to tax had been made at that time,*

(ii) *where all information which the Revenue Commissioners may reasonably require, to enable them determine if and to what extent a repayment of tax is due to a person for a chargeable period, is not contained in such a statement or return as is referred to in subparagraph (i), a claim to repayment of tax by that person for that chargeable period shall be treated as a valid*

*claim when that information has been furnished by the person,
and*

(iii) ...

- (2) Subject to the provisions of this section, where a person has, in respect of a chargeable period, paid, whether directly or by deduction, an amount of tax which is not due from that person or which, but for an error or mistake in a return or statement made by the person for the purposes of an assessment to tax, would not have been due from the person, the person shall be entitled to repayment of the tax so paid.*

...

- (3) A repayment of tax shall not be due under subsection (2) unless a valid claim has been made to the Revenue Commissioners for that purpose.*

...

- (4) Subject to subsection (5), a claim for repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made -*

(a) in the case of claims made on or before 31 December 2004, under any provision of the Acts other than subsection (2), in relation to any chargeable period ending on or before 31 December 2002, within 10 years,

(b) in the case of claims made on or after 1 January 2005 in relation to any chargeable period referred to in paragraph (a), within 4 years, and

(c) in the case of claims made -

*(i) under subsection (2) and not under any other provision of the Acts,
or*

(ii) in relation to any chargeable period beginning on or after 1 January 2003,

within 4 years,

after the end of the chargeable period to which the claim relates.

[...]"

Submissions

Appellant

10. In the grounds of his notice of appeal, the Appellant submitted as follows:

“My wife was diagnosed with █████ cancer in █████ and then Covid hit in 2020 and I just had other things on my mind. I am trying to run a small business as [a] self employed █████. As you can see from my income I’m not a big business. I appreciate I’m in the wrong by not returning details for 2019-20, but in the great scale of things it’s a small sum in the vast monies involved. If I owed [the Respondent] the sums involved they would chase me for it to court and further. I could point to the waste of monies collected for State run bodies and are never recouped. Again I hope you feel free to reimburse me the monies as I will put it to good use.”

11. In his statement of case, the Appellant submitted, among other things, as follows:

“I am not disputing the fact I was late supplying my return for 2019

I am only appealing on the grounds of if I owed the State money it would chase me for it.

A case in point is car tax there is no cut off point for owing that to the State.

It is only a very small sum in the State coffers €3,124.41 but a tidy sum for me and my wife which was due to us in the first place.

Again I can only appeal to the board on the grounds of the sum in question was our money in the first place owed to us by the State and morally should be reimbursed to us.”

Respondent

12. In the Respondent’s statement of case, the Respondent submitted, among other things, as follows:

“The Appellant filed their 2019 Income Tax return through ROS on the 10th June 2025. The return indicated that they had overpaid their tax in the amount of €3,124.41. They filed their 2020 return on the same date indicating an overpayment of €1,358.34.

However, these refunds were refused by [the Respondent] as the Income Tax returns were filed outside the four-year time limit as imposed by legislation. It is this decision that the Appellant is appealing.

In their appeal, dated 16th July 2025, the Appellant outlines personal circumstances which led to these late filings. While [the Respondent] sympathises with the appellant our approach is guided by legislation.

The legislation covering this matter is Section 865, subsection 4 of the TCA 1997. A valid claim for the repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made within 4 years after the end of the chargeable period to which the claim relates.

...

The chargeable periods in this instance end on the 31st December 2018 and 2019 respectively. Therefore, in order that [the Respondent] could consider a refund of tax overpaid, completed returns would have to have been submitted on or before the 31st December 2023 for the 2019 period and 31st December 2024 for the 2020 period.

As the returns were filed outside of the 4-year limit imposed by Section 865 of the Acts, [the Respondent] are precluded from allowing refund or offset of the overpaid tax.”

Material Facts

13. Having considered the documentation submitted, the Commissioner makes the following findings of material fact:
 - 13.1. On 10 June 2025, the Appellant filed his income tax returns for the tax years 2019 and 2020. The returns showed overpayments in the amount of €3,124.41 and €1,358.34 respectively, of which the Appellant sought repayments.
 - 13.2. By correspondence dated 12 June 2025 and 16 June 2025, the Respondent notified the Appellant that it had refused his claims for repayment of tax for the tax years 2019 and 2020 respectively, on the basis that the claims were not made within the statutory four-year time limit.
 - 13.3. The claims for repayment of tax for the tax years 2019 and 2020 were made outside the four-year time limit prescribed in section 865(4) of the TCA 1997.

Analysis

14. The burden of proof in this appeal rests on the Appellant, who must establish that the Respondent erred in refusing his claims for repayment of income tax for the tax years 2019 and 2020.

15. In the High Court case of *Menolly Homes Ltd v. Appeal Commissioners and Anor.* [2010] IEHC 49, Charleton J stated at paragraph 22, among other things, that:

“The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioners as to whether the taxpayer has shown that the relevant tax is not payable.”

16. The standard of proof applicable in this appeal is the balance of probabilities.
17. Section 865(2) of the TCA 1997 provides that a person is entitled to a repayment of tax paid where that tax is not due from that person. However, section 865(4) of the TCA 1997 provides that *“a claim for repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made ... within 4 years, after the end of the chargeable period to which the claim relates.”* (Emphasis added)
18. Section 865(4) of the TCA 1997 has mandatory effect and affords no discretion or exception by which the four-year rule could be mitigated, even where extenuating circumstances arise.
19. In this appeal, the Appellant has sought repayments of tax for the tax years 2019 and 2020.
20. For the tax year 2019, a claim for repayment of tax must have been made on or before 31 December 2023. For the tax year 2020, a claim for repayment of tax must have been made on or before 31 December 2024.
21. Having regard to those dates, the Commissioner is satisfied that the Appellant’s claims fell outside the four-year time limit prescribed in section 865(4) of the TCA 1997, as the claims were not made until June 2025, by which time the statutory deadlines had passed.
22. The Appellant has not disputed that his claims for repayment of income tax were made outside the statutory deadlines. Rather, his grounds for appeal are stated to be that *“if I owed the State money it would chase me for it”* and *“the sum in question was our money in the first place owed to us by the State and morally should be reimbursed to us.”* The Appellant has also cited difficult personal circumstances, which the Commissioner acknowledges with sympathy.
23. The Commissioner’s jurisdiction is limited to considering and applying tax law, and he has no equitable power or wider discretion to disapply statutory provisions on the ground that he sympathises with an appellant’s personal circumstances.

24. Consequently, as the Commissioner is satisfied that the Respondent correctly interpreted and applied section 865(4) when refusing the Appellant's claims for repayment of tax, it follows that the appeal cannot succeed.

Determination

25. Having considered all the documentation submitted by the parties, for the reasons set out above, the Commissioner determines that the Appellant has not shown, on the balance of probabilities, that the Respondent erred in refusing his claims for repayment of tax for the tax years 2019 and 2020.

26. The Respondent's decisions of 12 June 2025 and 16 June 2025 shall stand.

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

28. The Commissioner recognises that this determination will be disappointing for the Appellant and is empathetic to the personal circumstances described on appeal. The Commissioner is, however, bound to apply the provisions of the legislation. The Commissioner hopes that the Appellant's personal circumstances, and those of his wife, improve.

Notification

29. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular sections 949AJ(5) and 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

30. 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.

A handwritten signature in black ink, consisting of a large, sweeping initial 'C' followed by the name 'Walsh' in a cursive script.

Conor Walsh
Appeal Commissioner
5 January 2026