



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

05TACD2026

Between

[REDACTED]

Appellant

and

The Revenue Commissioners

Respondent

Determination

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Introduction

1. This determination concerns a consolidated appeal to the Tax Appeals Commission (“the Commission”) by ██████████ (“the Appellant”) against a decision of the Revenue Commissioners (“the Respondent”) to refuse his claims for repayment of local property tax (“LPT”) for the tax years 2013 to 2016 inclusive (“the Relevant Years”) in respect of a property with property ID ██████████ (“the Subject Property”), 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. In the papers submitted to the Commission, the Respondent set out a summary of events in chronological order as follows:

“In March 2013, based on data available, [the Appellant’s daughter] was linked as the liable person for LPT on [the Subject Property] and [the Respondent] issued her an LPT notice and LPT1 Return for completion. [The Respondent]’s estimated value for the property was in Band 3 (properties valued between €150,001 and €200,000).

The LPT1 Return was filed in June 2013 for the first valuation period (2013-2021) and the declared valuation was Band 3. No payments were made against the LPT liability for 2013, 2014, and 2015. [The Respondent] imposed Mandatory Deduction at Source from [the Appellant’s daughter]’s employment income in accordance with Sections 64-39 [sic] of the Finance Local Property Tax Act 2012 (as amended) to collect the LPT due for 2013, 2014 and 2015. This payment method carried forward to 2016 but then stopped as her employment ceased.

Following contact from the Appellant in 2016 he was linked as an additional liable owner of the property. He was provided with the property ID and PIN to enable him to access the LPT online portal. This allowed him to view the property history and the

payments made to date. In May 2016, the return that was originally submitted in 2013 was cancelled on [The Respondent]'s systems by a [...] case worker [of the Respondent]. After the return was cancelled in 2016, there was no return on record until the Appellant declared a self-assessed valuation and filed the LPT return in 2023. In the absence of a return, [the Respondent]'s estimates in valuation band 3 were in place and for the first valuation period. The Appellant made a payment in May 2016 of €225, in addition to some deduction from [the Appellant's daughter]'s employment income, for the 2016 LPT liability.

The Appellant made further contact with [the Respondent] in 2019 at which point he was made the designated liable person for LPT on this property. At this stage, LPT was outstanding for 2017, 2018 and 2019. In December 2019, the Appellant recommenced making LPT payments (making monthly payments of €50.00).

The Appellant was informed during 2019, 2020, 2021 and 2022 that the property valuation and LPT return for 2013-2021 remained outstanding. On 31 May 2023, the Appellant filed the outstanding LPT return for 2013-2021 in Band 2 (properties valued between €100,001 and €150,000) which resulted in an LPT overpayment for the years from 2013 to 2016. In accordance with Section 26(2)(b) of the Finance (Local Property Tax) Act 2012 (as amended), [the Respondent] cannot repay the overpayments for the years 2013 to 2016, as the claim for repayment for these years was made over four years after the years in which the relevant liability dates occurred.”

5. Additional background information drawn from the material before the Commissioner is set out in the paragraphs that follow.
6. The Appellant sent correspondence to the Respondent in respect of LPT for the 2020 and 2021 tax years. The Respondent considered that correspondence to constitute claims by the Appellant for repayment of overpaid LPT for the Relevant Years.
7. By way of correspondence dated 26 May 2025, the Respondent refused the claims on the basis that they were not made within the statutory four-year time limit. That correspondence also informed the Appellant of his right of appeal to the Commission in respect of the Respondent's decision.
8. The Appellant, aggrieved by the Respondent's decision, appealed to the Commission on 5 June 2025.
9. For each of the four tax years in respect of which repayments were sought, the Appellant submitted a notice of appeal and accompanying documentation. In addition, the Appellant

submitted a consolidated statement of case, and the Respondent also submitted a consolidated statement of case.

Legislation

10. The legislation relevant to the substantive issue in this appeal is set out below.
11. Section 2 of the Finance (Local Property Tax) Act 2012, as amended (“the LPT Act”) provides, among other things, as follows:

“‘liability date’ means -

- (a) 1 May 2013, in respect of the year 2013*
- (b) in respect of any other year, 1 November in the preceding year”.*

12. Section 26 of the LPT Act provides as follows:

“(1) Subject to the provisions of this section, where a person has, in respect of a liability date, paid, whether directly or by deduction, an amount of local property 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 local property tax, would not have been due from the person, the person shall be entitled to repayment of the local property tax so paid.

(2) The Revenue Commissioners shall not make a repayment of the local property tax referred to in subsection (1) unless -

- (a) a claim for repayment has been made to them,*
- (b) the claim for repayment referred to in paragraph (a) is made within 4 years after the end of the year in which the liability date in respect of which the payment was made falls,*
- (c) a true and complete return has been prepared and delivered under Part 7, and*
- (d) all the information that the Revenue Commissioners may reasonably require to enable them determine if and to what extent a repayment to local property tax is due to the person has been provided to them.*

(3) ...

- (4) *Where a liable person is aggrieved by a decision of the Revenue Commissioners on a claim to repayment by the person, insofar as the decision is made by reference to any provision of this section, the person may appeal the decision to the Appeal Commissioners, in accordance with section 949I of the Act of 1997, within the period of 30 days after the date of the notice of that decision.”*

Submissions

Appellant

13. In the grounds of each of his notices of appeal, the Appellant submitted, among other things, as follows:

“I am appealing the stipulation that it is ‘too late’ to receive a refund for overpayment of LPT between the years of 2013 and 2021. The first time I became aware of this was when I received a message response from Roisin Power, LPT Branch on 26/05/2025 14:53 when I queried the amount owing. Ms Power also stated: ‘You may appeal [the Respondent]’s decision not to make a repayment to the Tax Appeal Commission (TAC). You must submit the appeal, as provided for by Section 26(4) of the Finance (Local Property Tax) Act 2012 (as amended), within 30 days of the date of this letter.’

I make my appeal/s based on the following grounds.

Personal situation:

I am 67 yrs of age, and certainly am not computer literate, to the contrary, I battle to negotiate websites including that of [the Respondent].

I have until recently been extremely busy in my work, with very little spare time to devote to double checking and learning about matters regarding negotiating [the Respondent]’s website and understanding it. In retrospect I should have, as I presumed I was in credit regarding property tax, as I would ordinarily be in other systems of billing.

I currently, and for some time now, have been struck ill with non Hodgkins lymphoma, and am undergoing intensive chemotherapy, which has affected my ability to work, earn, and even made cognitive thought difficult much of the time. I can supply your office with copious documentation from [REDACTED] to confirm my health status and ongoing treatment if required. (I was unable to upload that information here)

Situational:

Given the above, I was of the understanding that if my LPT account was in credit, I was in credit, and this credit would automatically be carried over to subsequent years.

As mentioned above, at the time I did not have the time, nor computer expertise to effectively and speedily clarify this on your website. Nor did I have the disposable income to pay a professional to do this on my behalf.

Consequently I was most shocked and upset when I received the letter threatening litigation during my illness if I did not settle my outstanding LPT for 2020, and 2021.

Where, as far as I can see, I overpaid ...

2013 Debit: €112.00 Credit: €157.00 -€45.00 ... [Appeal reference number]

2014 Debit: €225.00 Credit: €315.00 -€90.00 (total: €135.00) [Appeal reference number]

2015 Debit: €225.00 Credit: €315.00 -€90.00 (total: €225.00) [Appeal reference number]

2016 Debit: €225.00 Credit: €315.00 -€90.00 (total: €315.00) [Appeal reference number]

...

In conclusion. I am asking [the Respondent] to look upon my appeal/s on humanitarian grounds. I found difficulty in understanding the information on your portal. I was of the opinion my account was in credit, and was shocked and upset to receive the demand by post. I am extremely ill at present, undergoing chemotherapy, unable to work, and am in the process of getting my personal affairs in order.

...”

14. The Appellant reiterated his position, as outlined above, in his statement of case.

Respondent

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

“In March 2013 [the Respondent] wrote to [the Appellant's daughter] advising her that she was the liable person for LPT on [the Subject Property]. It was not until 2016 that [the Respondent] was made aware that it was in fact the Appellant who was the liable

person and not until 2023 that the Appellant made his own self assessed valuation of the property and filed the LPT return for the valuation period 2013 to 2021. The LPT return filed in 2023 gave rise to the overpayment of the LPT that was due for years 2013 to 2016. [The Respondent] is precluded from refunding the years 2013, 2014, 2015, and 2016 as the claim for repayment for these years was made over four years after the end of the years in which the relevant liability dates in respect of which the payments were made falls.”

Material Facts

16. Having considered the documentation submitted, the Commissioner makes the following findings of material fact:
 - 16.1. The Subject Property is a residential property.
 - 16.2. The Appellant’s daughter was initially treated as the sole liable person for LPT in respect of the Subject Property for the Relevant Years, being the tax years 2013 to 2016 inclusive.
 - 16.3. In June 2013, the Appellant’s daughter filed an LPT return (“the Original Return”) for the first valuation period, which comprised the tax years 2013 to 2021 inclusive. The declared valuation of the Subject Property in that return was within band number 3.
 - 16.4. For the tax years 2013, 2014 and 2015, based on the information declared in the Original Return, the quantum of LPT due was discharged in full by way of mandatory deduction at source from the net emoluments payable to the Appellant’s daughter by her then employer.
 - 16.5. In May 2016, following correspondence between the Appellant and the Respondent, the Respondent’s records were updated to include the Appellant as an additional liable person for LPT in respect of the Subject Property.
 - 16.6. In May 2016, the Original Return was cancelled on the Respondent’s systems by an officer of the Respondent.
 - 16.7. After the Original Return was cancelled, in the absence of a return, the Respondent estimated the amount of LPT payable in respect of the Subject Property, with valuation band 3 being applied for the first valuation period.
 - 16.8. For the tax year 2016, the quantum of LPT estimated by the Respondent to be payable was partially discharged by way of mandatory deduction at source from

the net emoluments payable to the Appellant's daughter by her then employer. The Appellant also made a payment of €225.

- 16.9. The Appellant made further contact with the Respondent in 2019, at which point he was made the designated liable person for LPT in respect of the Subject Property.
- 16.10. After the Original Return was cancelled, no LPT return was on record with the Respondent in respect of the Subject Property for the first valuation period until the Appellant filed a return ("the New Return") for that period on 31 May 2023.
- 16.11. The declared valuation of the Subject Property in the New Return was within band number 2, representing a lower valuation than that declared in the Original Return. Consequently, the filing of the New Return resulted in overpayments of LPT arising for the Relevant Years.
- 16.12. In May 2025, the Appellant sent correspondence to the Respondent, which, among other things, outlined that LPT had been overpaid in respect of prior tax years. The Respondent treated that correspondence as constituting claims by the Appellant for repayment of LPT for the Relevant Years.
- 16.13. On 26 May 2025, the Respondent notified the Appellant that it had refused his claims for repayment of LPT, on the basis that the claims were not made within the statutory four-year time limit.
- 16.14. The claims for repayment of LPT for the Relevant Years were made outside the four-year time limit prescribed in section 26(2) of the LPT Act.
- 16.15. On 5 June 2025, the Appellant duly appealed the Respondent's decision to the Commission.

Analysis

Burden of proof

17. 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 LPT for the Relevant Years.
18. 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.”

19. The standard of proof applicable in this appeal is the balance of probabilities.

Substantive issue

20. LPT is an annual tax on residential property situated in the State. It is payable by the liable person or persons, as defined in the LPT Act, in relation to the property.
21. In the present case, there is no dispute between the parties concerning whether the Subject Property comes within the charge to LPT, its valuation, the quantum of LPT, or the identity of the person or persons liable to pay it.
22. This appeal relates to the Respondent’s decision of 26 May 2025 to refuse the Appellant’s claims for repayment of LPT for the Relevant Years, on the ground that the claims were made outside the statutory timeframe. This constitutes the sole matter under appeal and issue for determination.
23. The other matters referred to in the material reproduced above are not within the scope of this appeal.
24. The Commissioner is confined to considering whether the Respondent’s decision was in accordance with the applicable legislation.
25. Section 26(1) of the LPT Act provides that a person is entitled to a repayment of LPT paid where that tax is not due from that person. However, section 26(2) of the LPT Act states, among things, that the Respondent “*shall not make a repayment ... unless ... the claim for repayment ... is made within 4 years after the end of the year in which the liability date in respect of which the payment was made falls ...*” (Emphasis added)
26. Section 26(2) of the LPT Act has mandatory effect and affords no discretion or exception by which the four-year rule could be mitigated, even where extenuating circumstances arise.
27. In this appeal, the Appellant has sought repayments of LPT for the tax years 2013 to 2016 inclusive.
28. Section 2 of the LPT Act provides that the liability date for the tax year 2013 was 1 May 2013. That section also provides that the liability date in respect of any tax year other than 2013 is 1 November in the preceding year. Accordingly, the liability dates for the tax years 2014, 2015 and 2016 were 1 November 2013, 1 November 2014 and 1 November 2015 respectively.

29. Therefore, for tax years 2013 and 2014, claims for repayment of LPT must have been made on or before 31 December 2017. For the tax year 2015, a claim for repayment of LPT must have been made on or before 31 December 2018. Finally, for the tax year 2016, a claim for repayment of LPT must have been made on or before 31 December 2019.
30. Having regard to those dates, the Commissioner is satisfied that the Appellant's claims fell outside the four-year time limit prescribed in section 26(2) of the LPT Act, as the claims were not made until May 2025, by which time the statutory deadlines had passed.
31. The Appellant has not disputed that his claims for repayment of LPT were made outside the statutory deadlines. Rather, owing to difficult personal circumstances, he has requested that his appeals be considered on compassionate grounds.
32. The Commissioner recognises that the Appellant's circumstances are difficult. However, 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.
33. Consequently, as the Commissioner is satisfied that the Respondent correctly interpreted and applied section 26(2) of the LPT Act when refusing the Appellant's claims for repayment of LPT, it follows that the appeal cannot succeed.

Determination

34. 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 LPT for the Relevant Years.
35. The Respondent's decision of 26 May 2025 shall stand.
36. 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.
37. The Commissioner recognises that this determination may 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 described on appeal improve for him.

Notification

38. 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

39. 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, appearing to read 'Conor Walsh', with a long, sweeping horizontal stroke above the name.

Conor Walsh
Appeal Commissioner
05 January 2026