AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

23TACD2026

Between

[redacted]

Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

Contents

Introduction

1. This matter comes before the Tax Appeal Commission (from here on referred to as the "Commission") as an appeal against a Statement of Liability issued by the Revenue Commissioners (from here on referred to as the "Respondent") on 14 January 2025 for the tax year 2024.

2. The amount of tax at issue is €1,033.36.

Background

3. [redacted] (from here on referred to as the "Appellant") is a Pay As You Earn (from here on referred to as "PAYE") taxpayer.

4. On 21 March 2024, the Appellant's employment with [redacted] (Employment ID 1) (from here on referred to as "Employer 1") was registered with the Respondent. The registration indicated that the Appellant had commenced their employment with Employer 1 on 27 November 2023.

5. On 20 September 2024, the Appellant contacted the Respondent's PAYE Helpline and requested that their employment with [redacted] (from here on referred to as "Employer 2") was registered on their record with a commencement date of 20 August 2024.

6. On 20 September 2024, payroll submissions dated 5 September 2024 and 19 September 2024 were received by the Respondent from Employer 2. The Respondent manually linked payroll submissions received from Employer 2 to the Appellant's record as the Appellant's PPSN was not included in the payroll submissions.

7. The payments made by Employer 2 to the Appellant on 5 September 2024 and 19 September 2024 were taxed at the higher rate of income tax and USC without the benefit of any tax credits.

8. On 25 September 2024, the Respondent received an employment registration in relation to the Appellant from [redacted] (from here on referred to as "Employer 3") with a commencement date of 20 August 2024.

9. On 2 October 2024, the Appellant contacted the Respondent's PAYE Helpline and requested that their employment with Employer 3 be removed. The Respondent deleted the employment with Employer 3 from the Appellant's record on that date.

10. On 3 October 2024, the Respondent received a subsequent employment registration in relation to the Appellant from Employer 3 with a commencement date of 3 October 2024. The Respondent added that employment to the Appellant's record on that date.

11. On 4 October 2024, the Appellant contacted the Respondent's PAYE Helpline and requested that their tax allocations be moved from their employment with Employer 2 to Employer 3. The Respondent ceased the Appellant's employment with Employer 2 on the Appellant's record on that date.

12. On 6 October 2024, the Respondent issued an amended Tax Credit Certificate to the Appellant which confirmed their full allocation of tax credits, rate band and USC allocations were now allocated to their employment with Employer 3 on a "Week 1 / Month 1" basis.

13. On 13 October 2024, the Appellant received payments from Employer 1. As the full allocation of the Appellant's tax credits, rate band and USC allocations had been allocated to their employment with Employer 3, the payments from Employer 1 received on 13 October 2024 were taxed at the higher rate of income tax and USC.

14. On 17 October 2024, the Appellant received their next payment from Employer 3 with the benefit of the allocation of tax credits, rate band and USC as set out in the amended Tax Credit Certificate issued on 6 October 2024. However, as the amended Tax Credit Certificate was issued on a "Week 1 / Month 1" basis, this meant that any income tax or USC previously overcharged from the Appellant's employment with Employer 3 were not refunded to them at that time.

15. On 18 October 2024, the Appellant's employment with Employer 1 was ceased.

16. On 18 October 2024, the Respondent generated a new Revenue Payroll Notification (from here on referred to as "RPN 37") which included reported income from the Appellant's ceased employments with Employer 1 and Employer 2. The Respondent issued the RPN 37 to Employer 3 confirming an annual standard tax rate band for 2024 of €42,000 and annual tax credits for 2024 of €3,750.

17. The Appellant's confirmed payroll deductions for 2024 from their ceased employments with Employer 1 and Employer 2 which were included in the RPN issued to Employer 3 were as follows:

Pay of Income Tax	€16,397.80
Income Tax Paid	€1,301.32
Pay for USC	€16,397.80
USC Paid	€384.55

18. On 19 October 2024, the Respondent issued an amended Tax Credit Certificate to the Appellant which confirmed their full allocation of tax credits, rate band and USC allocations were now allocated to their employment with Employer 3 on a cumulative tax basis.

19. On 31 October 2024, Employer 3 processed a payroll for the Appellant. As the amended Tax Credit Certificate which issued on 19 October 2024 then applied, this meant that any over-deduction of income tax or USC relating to the Appellant's employment with Employer 3 in 2024 was to be refunded to the Appellant in the payroll of 31 October 2024.

20. The payslip which issued to the Appellant for the pay period of 31 October 2024 included payments made and deductions applied to the Appellant's 2024 employments with both Employer 3 and Employer 2. This was in error as the income recorded under the Appellant's 2024 employment with Employer 2 had been included in RPN 37 and should not have been recorded in the payslip of 31 October 2024. This led to the Appellant being over-refunded income tax and USC in the payslip of 31 October 2024.

21. On 14 November 2024, [redacted] (from here on referred to as "Employer 4") registered an employment for the Appellant.

22. On 15 November 2024, the Respondent issued an amended Tax Credit Certificate to the Appellant which confirmed that their employment with Employer 4 had not been assigned any tax credits, rate band or USC allocations.

23. On 17 November 2024, the Appellant received a payment from Employer 4 which was taxed without the benefit of any tax credits, rate band or USC allocations as set out in the amended Tax Credit Certificate of 15 November 2024.

24. On 9 December 2024, Employer 4 ceased the Appellant's employment on their record with a cessation date of 18 October 2024.

25. The following payroll information in relation to the Appellant's employment with Employer 1 in 2024 was received by the Respondent:

Gross Pay	€15,392.68
Pay for Income Tax	€15,392.68
Income Tax Paid	€899.97
Pay for Universal Social Charge (from here on referred to as "USC")	€15,392.68
USC Paid	€304.14
Employee Pay Related Social Insurance (from here on referred to as "PRSI") paid	€474.74
Employer PRSI paid	€1,622.95
Local Property Tax paid	€0.00

26. The following payroll information in relation to the Appellant's employment with Employer 2 in 2024 has been received by the Respondent:

Gross Pay	€1,005.12
Pay for Income Tax	€1,005.12
Income Tax Paid	€402.05
Pay for USC	€1,005.12
USC Paid	€80.41
Employee PRSI paid	€0.00
Employer PRSI paid	€88.45

Local Property Tax paid	€0.00

27. The following payroll information in relation to the Appellant's employment with Employer 3 in 2024 has been received by the Respondent:

Gross Pay	€5,016.86
Pay for Income Tax	€5,016.86
Income Tax Paid	-€970.01
Pay for USC	€5,016.86
USC Paid	-€196.86
Employee PRSI paid	€120.43
Employer PRSI paid	€472.68
Local Property Tax paid	€0.00

28. The following payroll information in relation to the Appellant's employment with Employer 4 in 2024 has been received by the Respondent:

Gross Pay	€856.00
Pay for Income Tax	€856.00
Income Tax Paid	€342.40
Pay for USC	€856
USC Paid	€68.48
Employee PRSI paid	€35.10

Employer PRSI paid	€95.44
Local Property Tax paid	€0.00

29. The following income for 2024 is on record with the Respondent in relation to the Appellant and was confirmed by the Appellant in their income tax return which was submitted to the Respondent on 12 January 2025:

Gross income received	€22,264.66
Pay for Income Tax	€22,264.66
Income Tax Paid	€673.11
Pay for USC	€22,264.66
USC Paid	€256.17

30. On 14 January 2025, the Respondent issued a Statement of Liability for the year 2024 which contained the following:

Income	€22,264.66
Less Deductions	€0.00
Taxable Income	€22,264.66
Income tax charged €22,264.66 @ 20%	€4,452.93
Gross Tax Payable	€4,452.93
Less: Tax Credits Taxes deducted	-€3,750.00 -€673.11

PAYE result: Underpayment	€29.82
Income Chargeable to USC: €12,012.00 @ 0.5% €10,252.66 @ 2% Less USC Deducted	 €60.06 €205.05 -€256.17
USC Result: Underpayment	€8.94
Final Result: Underpayment	€38.76

31. The Appellant has contested the Statement of Liability for 2024 issued by the Respondent on 14 January 2025.

32. The Commissioner wrote to the parties informing them that she intended to determine this appeal without an oral hearing pursuant to the provisions of section 949U of the TCA 1997. No objection to this course of action has been received from either party.

Legislation and Guidelines

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

Section 15 of the Taxes Consolidation Act 1997 (from here on referred to as the "TCA 1997") "*Rate of charge*" (as in force from 1 January 2024 to 31 December 2024

"(1) Subject to subsection (2), income tax shall be charged for each year of assessment at the rate of tax specified in the Table to this section as the standard rate.

(2) Where a person who is charged to income tax for any year of assessment is an individual (other than an individual acting in a fiduciary or representative capacity), such individual shall, notwithstanding anything in the Income Tax Acts but subject to section 16(2), be charged to tax on such individual's taxable income -

(a) in a case in which such individual is assessed to tax otherwise than in accordance with section 1017 or 1031C and is not an individual referred to in paragraph (b), at the rates specified in Part 1 of the Table to this section, or

(b) in a case in which the individual is assessed to tax otherwise than in accordance with section 1017 or 1031C and is entitled to a reduction of tax provided for in section 462B, at the rates specified in Part 2 of the Table to this section, or

(c) subject to subsections (3) and (5), in a case in which such individual is assessed to tax in accordance with section 1017 or 1031C, at the rates specified in Part 3 of the Table to this section,

and the rates in each Part of that Table shall be known respectively by the description specified in column (3) in each such Part opposite the mention of the rate or rates, as the case may be, in column (2) of that Part.

(3) Subject to subsections (4) and (5) -

(a) where an individual is charged to tax for a year of assessment in accordance with section 1017 or 1031C, and

(b) both the individual and his or her spouse or civil partner are each in receipt of income in respect of which the individual is chargeable to tax in accordance with that section,

the part of his or her taxable income chargeable to tax at the standard rate specified in column (1) of Part 3 of the Table to this section shall be increased by an amount which is the lesser of -

(i) €33,000, and

(ii) the specified income of the individual or the specified income of the individual's spouse or civil partner, whichever is the lesser.

(4) For the purposes of subsection (3), "specified income" means total income after deducting from such income any deduction attributable to a specific source of income and any relevant interest within the meaning of Chapter 4 of Part 8.

(5) Where all or any part of an increase under subsection (3) in the amount of an individual's taxable income chargeable to income tax at the standard rate is attributable to emoluments from which tax is deductible in accordance with the provisions of Chapter 4 of Part 42 and any regulations made thereunder, then, the full amount of the increase, or that part of the increase, as may be appropriate in the circumstances, shall only be used in accordance with the provisions of that Chapter and those regulations in calculating the amount of tax to be deducted from those emoluments.

Table

PART 1

Part of taxable income *(1)*	*Rate of tax* *(2)*	*Description of rate* *(3)*
The first €42,000	*20 per cent*	*the standard rate*
The remainder	*40 per cent*	*the higher rate*

PART 2

Part of taxable income *(1)*	*Rate of tax* *(2)*	*Description of rate* *(3)*
The first €46,000	*20 per cent*	*the standard rate*
The remainder	*40 per cent*	*the higher rate*

PART 3

Part of taxable income *(1)*	*Rate of tax* *(2)*	*Description of rate* *(3)*
The first €51,000	*20 per cent*	*the standard rate*
The remainder	*40 per cent*	*the higher rate*

Section 19 of the TCA 1997 – "*Schedule E*"

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

Schedule E

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

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

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

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

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

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

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

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

(c) public offices under the State;

(d) officers of the Defence Forces;

(e) offices or employments of profit under any ecclesiastical body;

(f) offices or employments of profit under any company or society, whether corporate or not corporate;

(g) offices or employments of profit under any public institution, or on any public foundation of whatever nature, or for whatever purpose established;

(h) offices or employments of profit under any public corporation or local authority, or under any trustees or guardians of any public funds, tolls or duties;

(i) all other public offices or employments of profit of a public nature."

<u>Section 112 of the TCA 1997 – "*Basis of assessment, persons chargeable and extent of charge*"</u>

"(1) Income tax under Schedule E shall be charged for each year of assessment on every person having or exercising an office or employment of profit mentioned in that Schedule, or to whom any annuity, pension or stipend chargeable under that Schedule is payable, in respect of all salaries, fees, wages, perquisites or profits whatever therefrom, and shall be computed on the amount of all such salaries, fees, wages, perquisites or profits whatever therefrom for the year of assessment.

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

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

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

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

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

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

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

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

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

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

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

<u>Section 461 of the TCA 1997 – "*Basic personal tax credit*" (as in force from 1 January 2024 to 31 December 2024)</u>

"In relation to any year of assessment, an individual shall be entitled to a tax credit (to be known as the 'basic personal tax credit') of -

(a) €3,750, in a case in which the claimant is a married person or a civil partner who -

(i) is assessed to tax for the year of assessment in accordance with section 1017 or 1031C, as the case may be, or

(ii) proves that his or her spouse or civil partner is not living with him or her but is wholly or mainly maintained by him or her for the year of assessment and that the claimant is not entitled, in computing his or her income for tax purposes for that year, to make any deduction in respect of the sums paid by him or her for the maintenance of his or her spouse or civil partner,

(b) €3,750, in a case in which the claimant in the year of assessment is a widowed person or surviving civil partner, other than a person to whom paragraph (a) applies, whose spouse or civil partner has died in the year of assessment, and

(c) €1,875, in the case of any other claimant."

<u>Section 472 of the TCA 1997 – "*Employee Allowance*" (as in force from 1 January 2024 to 31 December 2024)</u>

"(4) Where, for any year of assessment, a claimant proves that his or her total income for the year consists in whole or in part of emoluments (including, in a case where the claimant is a married person assessed to tax in accordance with section 1017, or a civil partner assessed to tax in accordance with section 1031C, any emoluments of the claimant's spouse or civil partner deemed to be income of the claimant by that section for the purposes referred to in that section) the claimant shall be entitled to a tax credit (to be known as the 'employee tax credit') of -

> *(a) where the emoluments (but not including, in the case where the claimant is a married person or a civil partner so assessed, the emoluments, if any, of the claimant's spouse or civil partner) arise to the claimant, the lesser of an amount equal to the appropriate percentage of the emoluments and €1,875, and*
>
> *(b) where, in a case where the claimant is a married person or a civil partner so assessed, the emoluments arise to the claimant's spouse or civil partner, the lesser of an amount equal to the appropriate percentage of the emoluments and €1,875."*

Submissions

Appellant's submissions

34. The Appellant submitted the following Grounds of Appeal in their Notice of Appeal:

"I am writing to appeal the Revenue Statement of Liability for the tax year 2024. I discovered in November 2024 that a portion of my emergency tax had not been refunded, and I have been in contact with Revenue continuously from November 2024 to April 2025, providing detailed explanations and a spreadsheet clearly outlining the unrefunded amounts.

I understand that some confusion may have arisen because I was working for two employers at the same time. Emergency tax was applied during my initial weeks of employment, and I have done my best to clarify the situation.

However, each reply I received simply repeated that emergency tax was refunded on 31 October 2024. This refund, as I have explained, only covers the emergency tax deducted by [redacted] *on 13 October and 20 October.*

It does not include the following:

1, [redacted] deducted a total of €585.99 in emergency tax on 5 September, 19 September, and 3 October 2024, which has never been refunded.

2, [redacted] deducted €445.00 in emergency tax on 17 November 2024, which has also not been refunded.

Despite my repeated efforts, Revenue staff have failed to address these specific deductions and refunds, and I am extremely disappointed by the lack of proper investigation.

I respectfully ask the Tax Appeals Commission to review this matter and ensure that the unrefunded emergency tax from both employers is properly resolved."

35. The Appellant also submitted the following document which he included in his Statement of Case:

"After reviewing my records, I would like to clarify the situation regarding my emergency tax payments and refunds in more detail. I have attached a spreadsheet for your reference.

Summary of Emergency Tax Paid:

[redacted]

1 Sep 2024: €199.72

15 Sep 2024: €202.33

29 Sep 2024: €183.94

Total (Unrefunded): €585.99

[redacted]

13 Oct 2024: €100.58 (already refunded)

20 Oct 2024: €1,062.12 (already refunded)

17 Nov 2024: €445.00 (still unrefunded)

Total Emergency Tax Paid: €2,193.69

Refunded on 31/10/24 payslip (from [redacted]): €1,190.28 PAYE + €274.69 USC

*These refunds **match** the €1,162.70 emergency tax deducted by [redacted] in October, not [redacted] earlier deductions.*

Clarification:

The refund issued on 31/10/24 corresponds to the emergency tax deducted by [redacted] *in October (13th & 20th), not the emergency tax deducted by* [redacted] *in **September**, nor the additional €**445** deducted by* [redacted] *on **17/11/24**.*

Therefore, both companies still have emergency tax that has not been refunded, totalling over €1,000.

I understand this situation is complex due to overlapping employment and the transfer of tax credits between employers, but I would greatly appreciate it if you could take a closer look to ensure all emergency tax has been correctly accounted for."

Date	*Company*	*Tax Amount €*	*Notes*
5-Sep-24	[redacted]	*199.72*	*Emergency Tax (unrefunded)*
19-Sep-24	[redacted]	*202.33*	*Emergency Tax (unrefunded)*
3-Oct-24	[redacted]	*183.94*	*Emergency Tax (unrefunded)*
13-Oct-24	[redacted]	*100.58*	*Emergency Tax (should already be refunded)*
20-Oct-24	[redacted]	*1062.12*	*Emergency Tax (should already be refunded)*
31-Oct-24	*Tax Refund*	*-1190.28*	*Refund likely for* [redacted] *(13 Oct & 20 Oct payments)*
14-Nov-24	[redacted]	*43.33*	*Emergency Tax (unrefunded; unusually*

			high, requires clarification)
17-Nov-24	[redacted]	*445.98*	*Emergency Tax (unrefunded)*
28-Nov-24	*Tax Refund*	*-4.43*	*Refund purpose unclear; amount does not match any prior deductions*
12-Dec-24	[redacted]	*93.16*	*Emergency Tax (unrefunded; unusually high, requires clarification)*
26-dec-24	*Tax Refund*	*-103.09*	*Refund purpose unclear; amount does not match any prior deductions*
2024 Total		*1033.36*	

Respondent's submissions

36. The Respondent has submitted that, despite the complicated nature of the Appellant's registered employments in 2024, the Statement of Liability for 2024 which issued on 14 January 2025 is correct.

Material Facts

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

    37.1. The Appellant is a PAYE taxpayer.

    37.2. On 21 March 2024, the Appellant's employment with Employer 1 was registered with the Respondent. The registration indicated that the Appellant had commenced their employment with Employer 1 on 27 November 2023.

37.3. On 20 September 2024, the Appellant contacted the Respondent's PAYE Helpline and requested that an employment with Employer 2 be registered on their record with a commencement date of 20 August 2024.

37.4. On 20 September 2024, payroll submissions dated 5 September 2024 and 19 September 2024 were received by the Respondent from Employer 2. The Respondent manually linked payroll submissions received from Employer 2 to the Appellant's record as the Appellant's PPSN was not included in the payroll submissions.

37.5. The payments made by Employer 2 to the Appellant on 5 September 2024 and 19 September 2024 were taxed at the higher rate of income tax and USC without the benefit of any tax credits.

37.6. On 25 September 2024, the Respondent received an employment registration in relation to the Appellant from Employer 3 with a commencement date of 20 August 2024.

37.7. On 2 October 2024, the Appellant contacted the Respondent's PAYE Helpline and requested that their employment with Employer 3 be removed. The Respondent deleted the employment with Employer 3 from the Appellant's record on that date.

37.8. On 3 October 2024, the Respondent received a subsequent employment registration in relation to the Appellant from Employer 3 with a commencement date of 3 October 2024. The Respondent added that employment to the Appellant's record on that date.

37.9. On 4 October 2024, the Appellant contacted the Respondent's PAYE Helpline and requested that their tax allocations be moved from their employment with Employer 2 to Employer 3. The Respondent ceased the Appellant's employment with Employer 2 on the Appellant's record on that date.

37.10. On 6 October 2024, the Respondent issued an amended Tax Credit Certificate to the Appellant which confirmed their full allocation of tax credits, rate band and USC allocations were now allocated to their employment with Employer 3 on a "Week 1 / Month 1" basis.

37.11. On 13 October 2024, the Appellant received payments from Employer 1. As the full allocation of the Appellant's tax credits, rate band and USC allocations had been allocated to their employment with Employer 3, the payments from Employer

1 received on 13 October 2024 were taxed at the higher rate of income tax and USC.

37.12. On 17 October 2024, the Appellant received their next payment from Employer 3 with the benefit of the allocation of tax credits, rate band and USC as set out in the amended Tax Credit Certificate issued on 6 October 2024. However, as the amended Tax Credit Certificate was issued on a “Week 1 / Month 1” basis, this meant that any income tax or USC previously over charged from the Appellant’s employment with Employer 3 were not refunded to them at that time.

37.13. On 18 October 2024, the Appellant’s employment with Employer 1 was ceased.

37.14. On 18 October 2024, the Respondent generated a new RPN 37 which included reported income from the Appellant’s ceased employments with Employer 1 and Employer 2. The Respondent issued the RPN 37 to Employer 3 confirming an annual standard tax rate band for 2024 of €42,000 and annual tax credits for 2024 of €3,750.

37.15. The Appellant’s confirmed payroll deductions for 2024 from their ceased employments with Employer 1 and Employer 2 which were included in the RPN issued to Employer 3 were as follows:

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37.16. On 19 October 2024, the Respondent issued an amended Tax Credit Certificate to the Appellant which confirmed their full allocation of tax credits, rate band and USC allocations were now allocated to their employment with Employer 3 on a cumulative tax basis.

37.17. On 31 October 2024, Employer 3 processed a payroll for the Appellant. As the amended Tax Credit Certificate which issued on 19 October 2024 then applied, this meant that any over-deduction of income tax or USC relating to the

Appellant's employment with Employer 3 in 2024 was to be refunded to the Appellant in the payroll of 31 October 2024.

37.18. The payslip which issued to the Appellant for the pay period of 31 October 2024 included payments made and deductions applied to the Appellant's 2024 employments with both Employer 3 and Employer 2. This was in error as the income recorded under the Appellant's 2024 employment with Employer 2 had been included in RPN 37 and should not have been recorded in the payslip of 31 October 2024. This led to the Appellant being over-refunded income tax and USC in the payslip of 31 October 2024.

37.19. On 14 November 2024, Employer 4 registered an employment for the Appellant.

37.20. On 15 November 2024, the Respondent issued an amended Tax Credit Certificate to the Appellant which confirmed that their employment with Employer 4 had not been assigned any tax credits, rate band or USC allocations.

37.21. On 17 November 2024, the Appellant received a payment from Employer 4 which was taxed without the benefit of any tax credits, rate band or USC allocations as set out in the amended Tax Credit Certificate of 15 November 2024.

37.22. On 9 December 2024, Employer 4 ceased the Appellant's employment on their record with a cessation date of 18 October 2024.

37.23. The following payroll information in relation to the Appellant's employment with Employer 1 in 2024 was received by the Respondent:

Gross Pay	€15,392.68
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Income	€22,264.66
Less Deductions	€0.00
Taxable Income	€22,264.66
Income tax charged €22,264.66 @ 20%	€4,452.93
Gross Tax Payable	€4,452.93
Less: Tax Credits Taxes deducted	-€3,750.00 -€673.11
PAYE result: Underpayment	€29.82
Income Chargeable to USC: €12,012.00 @ 0.5% €10,252.66 @ 2% Less USC Deducted	 €60.06 €205.05 -€256.17

USC Result: Underpayment	€8.94
Final Result: Underpayment	€38.76

Analysis

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

> "*This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioner as to whether the taxpayer has shown that the tax is not payable*."

39. The Commissioner has considered the submissions made and the documentation submitted on behalf of both parties in this appeal.

40. There is no dispute between the parties that, in 2024, the Appellant was engaged in employments which were subject to tax under Schedule E as set out in sections 19 and 112 of the TCA 1997.

41. The applicable rate of tax for 2024 is set out in the Table contained in section 15 of the TCA 1997. Part 1 of that Table sets out that individual taxpayers were to be taxed at 20% on the first €44,000 of their income and at 40% on the balance of their income.

42. Section 461(c) of the TCA 1997 sets out that, in 2024, individual taxpayers were entitled to a basic personal tax credit of €1,875.00.

43. Section 472 of the TCA 1997 sets out that, in 2024, individual taxpayers who were employees were entitled to an employee allowance tax credit of €1,875.00.

44. The effect of the basic person tax credit and the employee allowance tax credit mean that, in 2024, after the calculation of income tax due, a credit (or deduction) of €3,750.00 would be applied to the taxpayer's position, assuming the taxpayer was liable to tax in excess of €3,750.00.

45. The Commissioner therefore finds that the following is the Appellant's tax position for 2024:

Income	€22,264.66

Less Deductions	€0.00
Taxable Income	€22,264.66
Income tax charged €22,264.66 @ 20%	€4,452.93
Gross Tax Payable	€4,452.93
Less: Tax Credits Taxes deducted	-€3,750.00 -€673.11
PAYE result: Underpayment	€29.82
Income Chargeable to USC: €12,012.00 @ 0.5% €10,252.66 @ 2% Less USC Deducted	 €60.06 €205.05 -€256.17
USC Result: Underpayment	€8.94
Final Result: Underpayment	€38.76

46. It is the Appellant's position that that they should be refunded an additional amount of emergency tax in the amount of €1,033.36 for 2024. However, the Appellant is incorrect in this assertion. The calculations which the Appellant has submitted to the Commissioner are flawed in that they only take into account the Appellant's tax position from 5 September 2024 onwards and disregard the Appellant's tax position from 1 January 2024 to 4 September 2024.

47. Having reviewed the Statement of Liability issued on 14 January 2025, the Commissioner is satisfied that the overall tax position for 2024 as set out in that Statement of Liability is correct. Nothing which the Appellant has submitted to the Commissioner has satisfied

the burden of proof to establish that the Statement of Liability for 2024 issued on 14 January 2025 is incorrect.

Determination

48. For the reasons set out above, the Commissioner determines that this appeal has failed and that it has not been shown that that the Statement of Liability issued by the Respondent for the tax year 2024 was incorrect.

49. Therefore, the Statement of Liability dated 14 January 2025 shall stand.

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

Notification

51. 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

52. Any party dissatisfied with the determination has a right of appeal on a point or points of law only within 42 days after the date of the notification of this determination in accordance with the provisions set out in section 949AP of the TCA 1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.

Clare O'Driscoll
Appeal Commissioner
12 January 2026