



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

43TACD2026□

Between

[REDACTED]

**Appellant**

and

**THE REVENUE COMMISSIONERS**

**Respondent**

---

**Determination**

---

## **Contents**

Introduction .....	3
Background.....	3
Legislation and Guidelines .....	6
Submissions .....	9
Appellant .....	9
Respondent.....	9
Material Facts .....	10
Analysis .....	11
Determination .....	12
Notification .....	12
Appeal .....	13

## **Introduction**

1. This matter comes before the Tax Appeal Commission (from here on referred to as the “Commission”) as an appeal against a decision of the Respondent dated 2 April 2025 removing tax credits claimed by the Appellant in relation to the payment of maintenance for the years 2021, 2022, 2023 and 2024 and also a decision of the Respondent removing a Dependant Relative tax credit for the year 2024.
2. The total amount of tax under appeal is €5,055.37.

## **Background**

3. The Appellant is a taxpayer who, for the years 2021, 2022, 2023 and 2024 was in receipt of tax credits for the payment of maintenance in the annual amount of €3,640.00.
4. In addition, for the year 2024, the Appellant claimed a Dependant Relative tax credit in the amount of €245.00.
5. On 24 February 2025, the Respondent informed the Appellant that he had been selected for a verification check for the years 2021, 2022, 2023 and 2024. The Respondent sought from the Appellant a copy of a legally enforceable document under which the maintenance payments were made
6. In addition, in relation to the claimed Dependant Relative tax credit the Respondent sought the following documents from the Appellant:
  - 6.1. A completed DR1 form for each relative for whom he was claiming the credit;
  - 6.2. Evidence of infirmity, unless the dependant relative were his or his spouse’s widowed parent;
  - 6.3. If claiming for a widowed parent, evidence that they were widowed if under 66 years of age;
  - 6.4. Proof of income (including pensions) for the relative. This must be in the form of an income certificate from the relevant revenue authority in their country of residence,
  - 6.5. Evidence that the Appellant substantially maintained his dependant relative by meeting the costs of everyday living where they cannot maintain themselves.
7. On 2 April 2025, the Respondent informed the Appellant that, as he had not submitted the requested documentation, the maintenance payment tax credits for the years 2021 to

2024 were being withdrawn. In addition, the Respondent informed the Appellant that the Dependant Relative tax credit for 2024 was also being withdrawn.

8. The correspondence of 2 April 2025 from the Respondent to the Appellant informed the Appellant that the following additional liability was due:

Liability	Amount
Tax	€5,055.37
Interest	€1,043.16
Overall Total	€6,098.53

9. On 15 April 2025, the Appellant submitted documentation in relation to his claims to the Respondent.
10. On 1 May 2025, the Respondent wrote to the Appellant informing him that as the maintenance payments made by him were in relation to his daughter, those payments were not eligible for tax relief.
11. On 7 May 2025, the Appellant replied to the Respondent attaching excerpts from the Respondent's Tax and Duty Manual relating to maintenance payments and stating:
- “By law I am eligible to claim maintenance relief because I supported my cohabiting [sic] more than 5 years not married woman not child.”*
12. On 8 May 2025, the Respondent replied to the Appellant confirming that maintenance payments made for the benefit of children do not attract a tax credit / tax relief.
13. On 9 May 2025, the Appellant submitted a copy of a District Court Order to the Respondent which ordered the Appellant to make maintenance payments of €70 per week to his former partner for the benefit of his daughter. The maintenance payments were ordered to commence on 3 May 2018.
14. On 12 May 2025, the Respondent replied to the Appellant confirming that maintenance payments made for the benefit of children do not attract a tax credit / tax relief and informing him that tax relief for maintenance payments can only be claimed for the payment of spousal maintenance.

15. On 19 May 2025, the Appellant submitted a Notice of Appeal to the Commission appealing against the decision of the Respondent to remove tax credits for the payment of maintenance for the years 2021, 2022, 2023 and 2024 and the decision to remove the Dependant Relative tax credit for the year 2024.
16. The remote oral hearing of this appeal commenced on 3 September 2025. At the time of the commencement of the oral hearing, the Appellant had not submitted a DR1 form to the Respondent relating to his claim for the Dependant Relative tax credit for 2024.
17. Having heard from both parties in relation to the Appellant's claim for the Dependant Relative tax credit, the Commissioner adjourned the oral hearing and issued the following directions pursuant to the provisions of section 949E of the Taxes Consolidation Act 1997 (from here on referred to as the "TCA 1997"):

*"1. The Respondent is to submit copies of the Appellant's Form 12 tax returns to the Tax Appeals Commission within 28 days.*

*2. The Appellant is to engage with the Respondent in relation to his claim for the Dependant Relative Tax Credit for 2024 and is to provide the Respondent with all of the information which the Respondent requested in relation to the Dependant Relative Tax Credit in its letter of 24 February 2025 within 28 days.*

*3. Should the Appellant wish to make an application for the Dependant Relative Tax Credit for the years 2021, 2022 and 2023 he should submit Forms DR1 for those years to the Respondent within 28 days.*

*4. Once the Respondent receives the information / applications for the Dependant Relative Tax Credit, the Respondent shall have an additional 28 days to consider the applications and to make a decision in relation to those applications.*

*5. When the Respondent has made a decision in relation to the application(s) for the Dependant Relative Tax Credit, the parties are to inform the Tax Appeals Commission at which point an additional hearing date will be scheduled to allow the parties to address Commissioner O'Driscoll in relation to the Appellant's claim for the Dependant Relative Tax Credit and in relation to his claim for maintenance tax relief."*

18. On 22 September 2025, the Appellant confirmed that he was not pursuing a claim for, or an appeal relating to, the Dependant Relative tax credit for the year 2024.
19. The remote oral hearing recommenced and concluded on 16 January 2025.

20. This, then, is an appeal against the decision of the Respondent dated 2 April 2025 withdrawing maintenance payment tax credits for the years 2021 to 2024.

### **Legislation and Guidelines**

21. The legislation relevant to this appeal is as set out below:

Section 1031P of the TCA1997 – “Interpretation (Chapter 1)”:

*“In this Part—*

*“cohabitant” has the same meaning as in section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;*

*“inspector”, in relation to a notice, means any inspector who might reasonably be considered by the individual giving notice to be likely to be concerned with the subject matter of the notice or who declares himself or herself ready to accept the notice;*

*“qualified cohabitant” has the same meaning as in section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.”*

Section 1031Q of the TCA1997 – “Maintenance where relationship between cohabitants ends”:

*“(1)In this section—*

*“maintenance arrangement” means an order of a court under section 175 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 giving rise to a legally enforceable obligation;*

*“payment” means a payment or part of a payment, as the case may be.*

*(2)(a)This section applies to payments made directly or indirectly by a qualified cohabitant under or pursuant to a maintenance arrangement.*

*(b)For the purposes of this section a payment, whether conditional or not, which is made directly or indirectly by a qualified cohabitant under or pursuant to a maintenance arrangement shall be deemed to be made for the benefit of the other qualified cohabitant.*

*(3)Notwithstanding anything in the Income Tax Acts, as respects any payment to which this section applies made directly or indirectly by an individual under or pursuant to a maintenance arrangement for the benefit of a qualified cohabitant—*

*(a)the individual making the payment—*

*(i) shall not be entitled on making the payment to deduct and retain out of the payment any sum representing any amount of income tax on the payment, and*

*(ii) shall, if he or she makes a claim in that behalf in the manner prescribed by the Income Tax Acts, be entitled, for the purposes of those Acts, to deduct the payment in computing his or her total income for the year of assessment in which the payment is made,*

*and*

*(b) the payment shall be deemed for the purposes of the Income Tax Acts to be profits or gains arising to the qualified cohabitant, and income tax shall be charged on that qualified cohabitant under Case IV of Schedule D in respect of those profits or gains.*

*(4)(a) Subsections (1) and (2) of section 459 and section 460 shall apply to a deduction under subsection (3)(a)(ii) as they apply to any allowance, deduction, relief or reduction under the provisions specified in the Table to section 458.*

*(b) Subsections (3) and (4) of section 459 and paragraph 8 of Schedule 28 shall, with any necessary modifications, apply in relation to a deduction under subsection (3)(a)(ii)."*

Section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 – “Cohabitant and qualified cohabitant”:

*“172. (1) For the purposes of this Part, a cohabitant is one of 2 adults (whether of the same or the opposite sex) who live together as a couple in an intimate and committed relationship and who are not related to each other within the prohibited degrees of relationship or married to each other or civil partners of each other.*

*(2) In determining whether or not 2 adults are cohabitants, the court shall take into account all the circumstances of the relationship and in particular shall have regard to the following:*

*(a) the duration of the relationship;*

*(b) the basis on which the couple live together;*

*(c) the degree of financial dependence of either adult on the other and any agreements in respect of their finances;*

*(d) the degree and nature of any financial arrangements between the adults including any joint purchase of an estate or interest in land or joint acquisition of personal property;*

*(e) whether there are one or more dependent children;*

*(f) whether one of the adults cares for and supports the children of the other; and*

*(g) the degree to which the adults present themselves to others as a couple.*

*(3) For the avoidance of doubt a relationship does not cease to be an intimate relationship for the purpose of this section merely because it is no longer sexual in nature.*

*(4) For the purposes of this section, 2 adults are within a prohibited degree of relationship if—*

*(a) they would be prohibited from marrying each other in the State, or*

*(b) they are in a relationship referred to in the Third Schedule to the Civil Registration Act 2004 inserted by section 26 of this Act.*

*(5) For the purposes of this Part, a qualified cohabitant means an adult who was in a relationship of cohabitation with another adult and who, immediately before the time that that relationship ended, whether through death or otherwise, was living with the other adult as a couple for a period—*

*(a) of 2 years or more, in the case where they are the parents of one or more dependent children, and*

*(b) of 5 years or more, in any other case.*

*(6) Notwithstanding subsection (5), where the relationship concerned ends before the coming into operation of section 4(2) of the Family Law Act 2019, an adult who would otherwise be a qualified cohabitant is not a qualified cohabitant if—*

*(a) one or both of the adults is or was, at any time during the relationship concerned, an adult who was married to someone else, and*

*(b) at the time the relationship concerned ends, each adult who is or was married has not lived apart from his or her spouse for a period or periods of at least 4 years during the previous 5 years.”*

## Submissions

22. No witness evidence was adduced by either party in this appeal.

### *Appellant*

23. The following is a summary of the submission made by the Appellant.

24. In his Notice of Appeal, the Appellant relied on the following grounds of appeal:

*“Revenue made investigation in 2025 for tax years 2021-2024 and they made decision that they cancelled my maintenance relief for these years because I am not eligible and calculated a tax money 5055.37 and interest 1043.16 total 6098.53 euro I owe to Revenue.*

*I want to appeal this decision because years ago Revenue themselves granted me a maintenance relief based on court decision and I was eligible and no problem. Now after four years Revenue made investigation and made different decision that I am not eligible for this maintenance tax relief.”*

25. In his Statement of Case, the Appellant submitted the following:

*“Some years ago I got a court decision about maintenance payment. I have forwarded this court decision in written format to Revenue.*

*Revenue Officer have made decisions to grant to me maintenance tax relief tax credit (Revenue Officer made this decision on his own).*

*Suddenly in 2025, after some years passed, a Revenue made investigation and made a decision that I am not eligible for this tax credit. Revenue asked pay back money. My opinion is that it is Revenue fault making decisions and Revenue responsibility.”*

26. At the oral hearing, the Appellant submitted that since 3 May 2018, he has been obliged to make maintenance payments to his former partner of €70 per week for the benefit of his daughter on foot of a District Court Order.

27. He submitted that since 2018 he has claimed, and been granted, tax credits for the payment of this maintenance.

### *Respondent*

28. The following is a summary of the submission made by the Respondent.

29. The Respondent submitted that there is no provision in the TCA 1997 which provides for income tax relief for the payment of child maintenance.

30. The Respondent submitted that maintenance payments to a former partner or cohabitant do attract income tax relief pursuant to sections 1031P and 1031Q of the TCA 1997.
31. The Respondent submitted that, as the District Court Order compelled the Appellant to make maintenance payments to his former partner for the benefit of his daughter, the Appellant is not entitled to the relief claimed.

**Material Facts**

32. The material facts are not at issue in this appeal and the Commissioner accepts the following as material facts:
  - 32.1. The Appellant is a taxpayer who, for the years 2021, 2022, 2023 and 2024 was in receipt of tax credits for the payment of maintenance in the annual amount of €3,640.00.
  - 32.2. On 24 February 2025, the Respondent informed the Appellant that he had been selected for a verification check for the years 2021, 2022, 2023 and 2024. The Respondent requested a copy of a legally enforceable document under which the maintenance payments were made.
  - 32.3. On 2 April 2025, the Respondent informed the Appellant that, as he had not submitted the requested documentation, the maintenance payment credits for the years 2021 to 2024 were being withdrawn. In addition, the Respondent informed the Appellant that the Dependant Relative tax credit for 2024 was also being withdrawn.
  - 32.4. The correspondence of 2 April 2025 from the Respondent to the Appellant informed the Appellant that the following additional liability was due:

Liability	Amount
Tax	€5,055.37
Interest	€1,043.16
Overall Total	€6,098.53

- 32.5. On 15 April 2025, the Appellant submitted documentation in relation to his claims to the Respondent.

- 32.6. On 1 May 2025, the Respondent wrote to the Appellant informing him that as the maintenance payments made by him were in relation to his daughter, those payments were not eligible for tax relief.
- 32.7. On 7 May 2025, the Appellant replied to the Respondent attaching excerpts from the Respondent's Tax and Duty Manual relating to maintenance payments and stating:
- "By law I am eligible to claim maintenance relief because I supported my cohabiting [sic] more than 5 years not married woman not child."*
- 32.8. On 8 May 2025, the Respondent replied to the Appellant confirming that maintenance payments made for the benefit of children do not attract a tax credit / tax relief.
- 32.9. On 9 May 2025, the Appellant submitted a copy of a District Court Order to the Respondent which ordered the Appellant to make maintenance payments of €70 per week to his former partner for the benefit of his daughter. The maintenance payments were ordered to commence on 3 May 2018.
- 32.10. On 12 May 2025, the Respondent replied to the Appellant confirming that maintenance payments made for the benefit of children do not attract a tax credit / tax relief and informing him that tax relief for maintenance payments can only be claimed for the payment of spousal maintenance.

### **Analysis**

33. Section 1031Q(3)(a)(ii) of the TCA 1997 provides that a person making maintenance payments to a qualified cohabitant pursuant to a maintenance arrangement shall, if he or she makes a claim in that behalf in the manner prescribed by the Income Tax Acts, be entitled to deduct the payment in computing his or her total income for the year of assessment in which the payment is made.
34. No evidence has been adduced to the Commissioner which establishes that the Appellant made any maintenance payments to his former partner.
35. It is not in dispute between the parties, and the Commissioner has found as a material fact, that the Appellant has been compelled to effect maintenance payments of €70 per week to his former partner for the benefit of his daughter since 3 May 2018 by virtue of a District Court Order.

36. There is no provision in the TCA 1997 which sets out that the payment of maintenance for the benefit of a child attracts income tax relief. The fact that the Appellant was compelled by the District Court Order to make maintenance payments for the benefit of his daughter to his former partner does not mean that the payments were made for the benefit of his former partner.
37. As a result of the above, it follows that the payments made on foot of the District Court Order which compelled the Appellant to make maintenance payments of €70 per week to his former partner for the benefit of his daughter do not entitle the Appellant to relief from income tax.

### **Determination**

38. The Commissioner determines that the Appellant has not succeeded in showing that the Respondent's decision of 2 April 2025 withdrawing maintenance payment credits for the years 2021 to 2024 was incorrect. The Respondent's decision of 2 April 2025 shall therefore stand.
39. For completeness, the Commissioner determines that the Respondent's decision of 2 April 2025 refusing a claim by the Appellant for Dependant Relative Tax Credit for the year 2024 shall stand. This is in circumstances where the Appellant has withdrawn his appeal against the Respondent's decision to refuse a claim by the Appellant for Dependant Relative Tax Credit for the year 2024.
40. This appeal is determined in accordance with Part 40A of the TCA 1997 and in particular section 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**

41. 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

42. 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  
25 February 2026