



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Between

53TACD2026

[REDACTED]

Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

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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 2 July 2025 for the tax year 2022.
2. The amount of tax at issue is €901.40.

Background

3. The Appellant is a Pay As You Earn (from here on referred to as "PAYE") taxpayer.
4. During the course of 2022, the Appellant was in receipt of the One Parent Family Payment from the Department of Social Protection (from here on referred to as the "DSP").
5. On 1 March 2022, the Respondent received a notification from [REDACTED] (from here on referred to as the "Employer") that the Appellant had commenced employment with them on 2 February 2022.
6. On 1 March 2022, the Respondent issued Revenue Payroll Notification (from here on referred to as "RPN") 1 to the Employer on a cumulative tax basis.
7. On 2 March 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate which confirmed that the Appellant was exempt from Universal Social Charge (from here on referred to as "USC") as her expected income for this year would be below €13,000.
8. The updated allocations for the Appellant with effect from 2 March 2022 were as follows:

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE							
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022							
Tax Credits							€
Personal Tax Credit							1,700.00
Employee Tax Credit							1,700.00
Single Person Child Carer							1,650.00
Gross Tax Credits (A)							5,050.00
Tax Credits Reduced By							€
DSP One Parent Family Payt							3,889.60
Gross Tax Credit Reduction (B)							3,889.60
Net Tax Credits (A-B)							1,160.40
Tax Rate Bands							€
Rate Band 1							40,800.00
This Rate Band is decreased by:							
DSP One Parent Family Payt							19,448.00
The amount of your income taxable at 20%							21,352.00
All income over €21,352.00 is taxable at 40%							
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)							
Employer	Tax Credits €			Tax Rate Bands €			
	Yearly	Monthly	Weekly	Rate Band	Yearly	Monthly	Weekly
	1,161.00	96.75	22.33	20%	21,352.00	1,779.34	410.62
Universal Social Charge (USC)							
You are deemed exempt from paying the Universal Social Charge (USC) for the current year as your total income for the year (excluding all payments from the Department of Social Protection) has been estimated to not exceed €13,000.00.							
Please notify your Revenue office if it is likely that your income will in fact exceed €13,000.00.							

9. The Tax Credit Certificate issued on 2 March 2022 stated that the Appellant would receive €19,448 for the One Parent Family Payment from the DSP in 2022.
10. On 24 April 2022, the Respondent received a notification from the DSP which amended the Appellant's DSP One Parent Family Payment from €19,448 to €19,188.
11. On 24 April 2022, the Respondent issued the Employer with a Revised RPN 5 on a cumulative basis.
12. On 26 April 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a cumulative tax basis which contained the following updated allocations:

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE							
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022							
Tax Credits							€
Personal Tax Credit							1,700.00
Employee Tax Credit							1,700.00
Single Person Child Carer							1,650.00
Gross Tax Credits (A)							5,050.00
Tax Credits Reduced By							€
DSP One Parent Family Payt							3,837.60
Gross Tax Credit Reduction (B)							3,837.60
Net Tax Credits (A-B)							1,212.40
Tax Rate Bands							€
Rate Band 1							40,800.00
This Rate Band is decreased by:							
DSP One Parent Family Payt							19,188.00
The amount of your income taxable at 20%							21,612.00
All income over €21,612.00 is taxable at 40%							
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)							
Employer	Tax Credits €			Rate Band	Tax Rate Bands €		
	Yearly	Monthly	Weekly		Yearly	Monthly	Weekly
	1,213.00	101.09	23.33	20%	21,612.00	1,801.00	415.62
Universal Social Charge (USC)							
You are deemed exempt from paying the Universal Social Charge (USC) for the current year as your total income for the year (excluding all payments from the Department of Social Protection) has been estimated to not exceed €13,000.00.							
Please notify your Revenue office if it is likely that your income will in fact exceed €13,000.00.							

13. On 10 June 2022, the Respondent received a notification from the DSP which amended the Appellant's DSP One Parent Family Payment from €19,188 to €14,768.
14. On 10 June 2022, the Respondent issued the Employer with a Revised RPN 6 on a cumulative basis.
15. On 10 June 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a cumulative tax basis which contained the following updated allocations:

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE							
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022							
Tax Credits							€
Personal Tax Credit							1,700.00
Employee Tax Credit							1,700.00
Single Person Child Carer							1,650.00
Gross Tax Credits (A)							5,050.00
Tax Credits Reduced By							€
DSP One Parent Family Payt							2,953.60
Gross Tax Credit Reduction (B)							2,953.60
Net Tax Credits (A-B)							2,096.40
Tax Rate Bands							€
Rate Band 1							40,800.00
This Rate Band is decreased by:							
DSP One Parent Family Payt							14,768.00
The amount of your income taxable at 20%							26,032.00
All income over €26,032.00 is taxable at 40%							
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)							
Employer	Tax Credits €			Rate Band	Tax Rate Bands €		
	Yearly	Monthly	Weekly		Yearly	Monthly	Weekly
	2,097.00	174.75	40.33	20%	26,032.00	2,169.34	500.62
Universal Social Charge (USC)							
You are deemed exempt from paying the Universal Social Charge (USC) for the current year as your total income for the year (excluding all payments from the Department of Social Protection) has been estimated to not exceed €13,000.00.							
Please notify your Revenue office if it is likely that your income will in fact exceed €13,000.00.							

16. On 30 September 2022, the Respondent removed the USC exemption from the record of the Appellant as her income had exceeded €13,000.
17. On 30 September 2022, the Respondent issued the Employer with a Revised RPN 7 on a Week 1 basis.
18. On 1 October 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a Week 1 basis which contained the following updated allocations:

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE								
For the period 30 September 2022 to 31 December 2022 on a Week 1/Month 1 basis								
Tax Credits							€	
Personal Tax Credit							1,700.00	
Employee Tax Credit							1,700.00	
Single Person Child Carer							1,650.00	
Gross Tax Credits (A)							5,050.00	
Tax Credits Reduced By							€	
DSP One Parent Family Payt							2,953.60	
Gross Tax Credit Reduction (B)							2,953.60	
Net Tax Credits (A-B)							2,096.40	
Tax Rate Bands							€	
Rate Band 1							40,800.00	
This Rate Band is decreased by:								
DSP One Parent Family Payt							14,768.00	
The amount of your income taxable at 20%							26,032.00	
All income over €26,032.00 is taxable at 40%								
USC Rate Bands							€	
Rate Band 1							12,012.00	
The amount of your income chargeable at 0.5%							12,012.00	
All income over €12,012.00 is chargeable at 2%								
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)								
Employer		Tax Credits €			Tax Rate Bands €			
		Yearly	Monthly	Weekly	Rate Band	Yearly	Monthly	Weekly
	*	2,097.00	174.75	40.33	20%	26,032.00	2,169.34	500.62
Allocation of your USC Rate Bands (Subject to Rounding)								
Employer		USC Rate Bands €						
		Rate Band	Yearly	Monthly	Weekly			
	*	Income chargeable at 0.5%	12,012.00	1,001.00	231.00			
Income over €12,012.00 in this employment is chargeable at 2%								

* This denotes that this employment Tax Credit Certificate was issued on a Week 1/Month 1 basis.

19. On 24 November 2022, the Appellant submitted a claim via myAccount for Flat Rate Expenses.
20. On 24 November 2022, the Respondent issued the Employer with a Revised RPN 8 on a Week 1 basis.
21. On 25 November 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a Week 1 basis which contained the following updated allocations:

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE							
For the period 25 November 2022 to 31 December 2022 on a Week 1/Month 1 basis							
Tax Credits							€
Personal Tax Credit							1,700.00
Employee Tax Credit							1,700.00
Flat Rate Expenses							51.20
Single Person Child Carer							1,650.00
Gross Tax Credits (A)							5,101.20
Tax Credits Reduced By							€
DSP One Parent Family Payt							2,953.60
Gross Tax Credit Reduction (B)							2,953.60
Net Tax Credits (A-B)							2,147.60
Tax Rate Bands							€
Rate Band 1							40,800.00
This Rate Band is increased by:							
Flat Rate Expenses						256.00	
This Rate Band is decreased by:							
DSP One Parent Family Payt						14,768.00	
The amount of your income taxable at 20%							26,288.00
All income over €26,288.00 is taxable at 40%							
USC Rate Bands							€
Rate Band 1							12,012.00
The amount of your income chargeable at 0.5%							12,012.00
All income over €12,012.00 is chargeable at 2%							
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)							
Employer	Tax Credits €			Tax Rate Bands €			
	Yearly	Monthly	Weekly	Rate Band	Yearly	Monthly	Weekly
	2,148.00	179.00	41.31	20%	26,288.00	2,190.67	505.54
Allocation of your USC Rate Bands (Subject to Rounding)							
Employer	USC Rate Bands €						
	Rate Band	Yearly	Monthly	Weekly			
	Income chargeable at 0.5%	12,012.00	1,001.00	231.00			
Income over €12,012.00 in this employment is chargeable at 2%							

* This denotes that this employment Tax Credit Certificate was issued on a Week 1/Month 1 basis.

22. On 29 November 2022, the Respondent received a notification from the DSP which amended the Appellant's DSP One Parent Family Payment from €14,768 to €13,988.
23. On 30 November 2022, the Respondent issued the Employer with a Revised RPN 10 on a cumulative basis. This RPN confirmed the taxation basis of the Appellant had been amended from Week 1 to cumulative following the update to their DSP One Parent Family Payment income on record.

24. On 30 November 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a cumulative tax basis which contained the following updated allocations:

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE							
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022							
Tax Credits							€
Personal Tax Credit							1,700.00
Employee Tax Credit							1,700.00
Flat Rate Expenses							51.20
Single Person Child Carer							1,650.00
Gross Tax Credits (A)							5,101.20
Tax Credits Reduced By							€
DSP One Parent Family Payt							2,797.60
Gross Tax Credit Reduction (B)							2,797.60
Net Tax Credits (A-B)							2,303.60
Tax Rate Bands							€
Rate Band 1							40,800.00
This Rate Band is increased by:							
Flat Rate Expenses							256.00
This Rate Band is decreased by:							
DSP One Parent Family Payt							13,988.00
The amount of your income taxable at 20%							27,068.00
All income over €27,068.00 is taxable at 40%							
USC Rate Bands							€
Rate Band 1							12,012.00
The amount of your income chargeable at 0.5%							12,012.00
All income over €12,012.00 is chargeable at 2%							
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)							
Employer	Tax Credits €			Rate Band	Tax Rate Bands €		
	Yearly	Monthly	Weekly		Yearly	Monthly	Weekly
	2,304.00	192.00	44.31	20%	27,068.00	2,255.67	520.54
Allocation of your USC Rate Bands (Subject to Rounding)							
Employer	USC Rate Bands €						
	Rate Band	Yearly	Monthly	Weekly			
	Income chargeable at 0.5%	12,012.00	1,001.00	231.00			
Income over €12,012.00 in this employment is chargeable at 2%							

25. On 2 December 2022, the Employer downloaded RPN 10 so that it was available to use when processing the payroll of the Appellant.
26. On 7 December 2022, the Employer operated the final payroll for the Appellant in 2022 using RPN 10.

27. Based on the allocations and tax credits available at this time, the Appellant received a refund of income tax previously collected during 2022 in the amount €146.25 in addition to their normal payment from the Employer.
28. However, the Appellant had USC deducted in the amount of €134.76 to account for USC which had not been collected earlier in 2022 due to the previous exemption on record.
29. On 9 December 2022, the Appellant uploaded Maintenance Payments received on myAccount in the amount of €1,040. The Appellant's tax credit and rate band allocations were adjusted by the Respondent on foot of this update.
30. As her final payroll for 2022 had been processed by this time, no amended Tax Credit Certificate was issued to the Appellant on foot of this update.
31. On 24 January 2024, the Respondent received an end of year notification from the DSP which confirmed that the Appellant had received €17,626 for the One Parent Family Payment in 2022 and not €13,988 as the Respondent had previously listed on their record, that being a difference of €3,638.00.
32. As a result, the full tax due on DSP One Parent Family Payment income received by the Appellant in 2022 was not collected in the year 2022.
33. On 2 July 2025, the Appellant submitted a PAYE Income Tax Return for 2022 via myAccount.
34. On 3 July 2025, the Respondent issued a Statement of Liability to the Appellant confirming an underpayment of €901.40 for 2022.
35. On 14 July 2025, the Appellant appealed her Statement of Liability for 2022 issued on 3 July 2025 to the Commission.
36. On 22 August 2025, the Respondent contacted the Appellant to confirm the underpayment listed on her Statement of Liability resulted from untaxed One Parent Family Payment income from the DSP and Maintenance Payments declared by the Appellant.
37. The Appellant subsequently confirmed to the Respondent that the Maintenance Payments declared were for child maintenance. The Respondent then clarified to the Appellant that child maintenance is not a taxable payment and confirmed to the Appellant that this additional income would be removed from their record.

38. On 30 August 2025 the Respondent issued the Appellant with an amended Statement of Liability for 2022 which confirmed the Maintenance Payments received had been removed.
39. The amended Statement of Liability for 2022 issued to the Appellant on 30 August 2025 now confirms an underpayment of €672.60.
40. The remote oral hearing of this appeal was heard in private and, as a result, the publication of this determination shall be made in a way that, in so far as it is possible, does not reveal the identity of any person whose affairs were dealt with on a confidential basis during the proceedings concerned in compliance with section 949AO(4) of the Taxes Consolidation Act 1997 (from here on referred to as the "TCA 1997").

Legislation and Guidelines

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

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.”*

Section 112 of the TCA 1997 – “Basis of assessment, persons chargeable and extent of charge”

“(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)."

Submissions

Appellant's submissions

42. The Appellant submitted the following Grounds of Appeal in her Notice of Appeal:

"I will like the appeal commissioners to please look into my appeal on the group that I am a PAYE which means I pay taxes as I earn, and if so then why am I owing €901.40 when my employer [REDACTED] at the time has paid my taxes? Also at this moment am not in a position to be owing debts with cost of living crisis am already stressed, please look into my case and also know that many people like myself don't know about how taxes work and how to calculate it, I solely dependent on my employer to deduct my taxes and pay me my wages and thats all, I will urge the Revenue commissioner if they can create Tax Education in schools or a course that adults like myself can attend to learn about taxes so that this type of unnecessary debt will not be imposed on people years later, when the employee has taught their employers has paid the right taxes for them, I hope this gives you more clarity on my issue."

43. The Appellant submitted the following in her Statement of Case:

"The fact in this case is that the revenue penalized me for tax I didn't owe to them, and it seems that this is happening out of them not having no regards to me the person involved that such things causes me a lot of anxiety and stress to owe any department.

Especially when I know I have done my best not to be in such situations, and have worked hard making sure my taxes are being paid as I worked only to be slapped in the face with €901.40 extra tax debts.

Also for me to receive a call from the tax office representative name [REDACTED]

[REDACTED] on the 22/August/2025 saying they charged me tax for my income such as my children's maintenance payments which I Shouldn't even be taxed for in the first place and to be charged that much it's absolutely heartbreaking.

I will like the commission to give me justice by the revenue to cancel the debts they put upon me, then reimburse me for my suffering."

44. At the oral hearing the Appellant stated that when she commenced her employment with the Employer in 2022, she was subjected to large amounts of tax totalling €1,000.10 in two of her first payslips. One payslip, she stated, contained a tax payment of €445.63 and another a tax payment of €554.47. She stated that, at that time, she had queried the amount of tax she was paying and that she was assured by the Employer that her tax payment would balance out over the year.
45. She stated that in 2025, when she submitted her tax return for 2022 to the Respondent, she was shocked to learn that she owed tax. She stated that she had at all times

understood that she was tax compliant and that she does not want to be in a position where she owes tax to the government.

46. She stated that she had understood that the child maintenance payments which she had received in 2022 were subject to tax and that is why she included them in her tax return. This, she stated, was to ensure that she was at all times tax compliant.

Respondent's submissions

47. The Respondent has submitted that the Statement of Liability for 2022 which issued on 30 August 2025 and which confirms an underpayment of €672.60 is correct.
48. The Respondent submitted that, in circumstances where a taxpayer is in receipt of payments from the DSP, it is normal for the DSP to advise the Respondent of those payments and for the Respondent to automatically reduce the taxpayer's tax credits in order to ensure that the taxpayer's tax burden is discharged.
49. The Respondent submitted that because during 2022 the DSP had amended the amounts of One Parent Family Payments which the Appellant was in receipt of, it had issued amended Tax Credit Certificates and RPNs in relation to the Appellant. It was submitted that because the Appellant subsequently received more from the DSP than had been advised to the Respondent, this had resulted in an underpayment of tax by the Appellant through no fault of her own.
50. Following the oral hearing, the Respondent a letter from the DSP dated 8 January 2026 which stated that in 2022 she was in receipt of payments of One Parent Family Payment in the amount of €19,175.00. This included payments in relation to free fuel allowance which are not subject to tax. The Respondent confirmed that the taxable amount of One Parent Family Payment made to the Appellant in 2022 amounted to €17,626.

Material Facts

51. The material facts are not at issue in this appeal and the Commissioner accepts the following as material facts:
- 51.1. During the course of 2022, the Appellant was in receipt of the One Parent Family Payment from the DSP.
- 51.2. On 1 March 2022, the Respondent received a notification from the Employer that the Appellant had commenced employment with them on 2 February 2022.

- 51.3. On 1 March 2022, the Respondent issued RPN 1 to the Employer on a cumulative tax basis.
- 51.4. On 2 March 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate which confirmed that the Appellant was exempt from USC as her expected income for this year would be below €13,000.
- 51.5. The Tax Credit Certificate issued on 2 March 2022 stated that the Appellant would receive €19,448 for the One Parent Family Payment from the DSP in 2022.
- 51.6. On 24 April 2022, the Respondent received a notification from the DSP which amended the Appellant's DSP One Parent Family Payment from €19,448 to €19,188.
- 51.7. On 24 April 2022, the Respondent issued the Employer with a Revised RPN 5 on a cumulative basis.
- 51.8. On 26 April 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a cumulative tax basis.
- 51.9. On 10 June 2022, the Respondent received a notification from the DSP which amended the Appellant's DSP One Parent Family Payment from €19,188 to €14,768.
- 51.10. On 10 June 2022, the Respondent issued the Employer with a Revised RPN 6 on a cumulative basis.
- 51.11. On 10 June 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a cumulative tax basis.
- 51.12. On 30 September 2022, the Respondent removed the USC exemption from the record of the Appellant as her income had exceeded €13,000.
- 51.13. On 30 September 2022, the Respondent issued the Employer with a Revised RPN 7 on a Week 1 basis.
- 51.14. On 1 October 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a Week 1 basis.
- 51.15. On 24 November 2022, the Appellant submitted a claim via myAccount for Flat Rate Expenses.
- 51.16. On 24 November 2022, the Respondent issued the Employer with a Revised RPN 8 on a Week 1 basis.

- 51.17. On 25 November 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a Week 1 basis.
- 51.18. On 29 November 2022, the Respondent received a notification from the DSP which amended the Appellant's DSP One Parent Family Payment from €14,768 to €13,988.
- 51.19. On 30 November 2022, the Respondent issued the Employer with a Revised RPN 10 on a cumulative basis. This RPN confirmed the taxation basis of the Appellant had been amended from Week 1 to cumulative following the update to her DSP One Parent Family Payment income on record.
- 51.20. On 30 November 2022, the Respondent issued the Appellant with an amended Tax Credit Certificate on a cumulative tax basis.
- 51.21. On 2 December 2022, the Employer downloaded RPN 10 so that it was available to use when processing the payroll of the Appellant.
- 51.22. On 7 December 2022, the Employer operated the final payroll for the Appellant in 2022 using RPN 10.
- 51.23. Based on the allocations and tax credits available at this time, the Appellant received a refund of income tax previously collected during 2022 in the amount €146.25 in addition to her normal payment from the Employer.
- 51.24. However, the Appellant did have USC deducted in the amount of €134.76 to account for USC which had not been collected earlier in 2022 due to the previous exemption on record.
- 51.25. On 9 December 2022, the Appellant uploaded Maintenance Payments received on myAccount in the amount of €1,040. The Appellant's tax credit and rate band allocations were adjusted by the Respondent on foot of this update.
- 51.26. As her final payroll for 2022 had been processed by this time, no amended Tax Credit Certificate was issued to the Appellant on foot of this update.
- 51.27. On 24 January 2024, the Respondent received an end of year notification from the DSP which confirmed that the Appellant had received €17,626 for the One Parent Family Payment in 2022 and not €13,988 as the Respondent had previously listed on their record, that being a difference of €3,638.00.
- 51.28. As a result, the full tax due on DSP One Parent Family Payment income received by the Appellant in 2022 was not collected in the year 2022.

- 51.29. On 2 July 2025, the Appellant submitted a PAYE Income Tax Return via myAccount.
- 51.30. On 3 July 2025, the Respondent issued a Statement of Liability to the Appellant confirming an underpayment of €901.40 for 2022.
- 51.31. On 14 July 2025, the Appellant appealed her Statement of Liability for 2022 issued on 3 July 2025 to the Commission.
- 51.32. On 22 August 2025, the Respondent contacted the Appellant to confirm the underpayment listed on her Statement of Liability resulted from untaxed One Parent Family Payment income from DSP and Maintenance Payments declared by the Appellant.
- 51.33. The Appellant subsequently confirmed to the Respondent that the Maintenance Payments declared were for child maintenance. The Respondent then clarified to the Appellant that child maintenance is not a taxable payment and confirmed to the Appellant that this additional income would be removed from her record.
- 51.34. On 30 August 2025 the Respondent issued the Appellant with an amended Statement of Liability for 2022 which confirmed the Maintenance Payments received had been removed.
- 51.35. The amended Statement of Liability for 2022 issued to the Appellant on 30 August 2025 now confirms an underpayment of €672.60.

Analysis

52. 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, 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.”*
53. The Commissioner has considered the submissions made and the documentation submitted on behalf of both parties in this appeal.
54. There is no dispute between the parties that income from employment along with income from the One Parent Family Payment is subject to income tax pursuant to the provisions of section 19 of the TCA 1997 which provides that tax under Schedule E 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....for every one euro of the annual amount thereof”.

55. In addition, there is no dispute between the parties that section 112(1) of the TCA 1997 provides that *“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.”*
56. There is no dispute between the parties that the Appellant received the following taxable payments in 2022:
- 56.1. €16,775.75 in gross pay from her Employer; and
- 56.2. €17,626 from the DSP relating to the One Parent Family Payment.
57. The difficulty which has arisen in this matter is that the payments which the Appellant received from the DSP in 2022 appear to have fluctuated throughout 2022. The DSP informed the Respondent that the Appellant was expected to be in receipt of the following taxable amounts in relation to the One Parent Family Payment as follows:

Date	Amount indicated by the DSP
2 March 2022	€19,448
24 April 2022	€19,188
10 June 2022	€14,768
29 November 2022	€13,988

58. The Respondent reacted to each of the notifications received from the DSP by issuing amended Tax Credit Certificates to the Appellant and Amended RPNs to the Employer.
59. What occurred after 2022 was that the DSP informed the Respondent that the Appellant had in fact been in receipt of taxable payments in relation to the One Parent Family Payment in 2022 in the amount of €17,626.

60. This led to the Appellant, through no fault of her own, underpaying her tax for 2022 in the amount of €672.60.
61. The Commissioner notes that this appeal relates to a Statement of Liability which was issued to the Appellant on 3 July 2025 confirming an underpayment of €901.40 for 2022.
62. The Statement of Liability contained a provision for the taxation of child maintenance of €1,040 received by the Appellant during 2022. This had been returned by the Appellant in error as she mistakenly understood that child maintenance payments were subject to income tax. The Commissioner notes that the Respondent confirmed at the oral hearing that no distinction is made between child maintenance payments and spousal maintenance payments on tax return forms and notes that this would have led the Appellant astray.
63. The Commissioner notes that the Amended Statement of Liability for 2022 issued to the Appellant on 30 August 2025 removed the child maintenance payments and now confirms an underpayment of €672.60.
64. This appeal, however relates to the Statement of Liability issued on 3 July 2025 and the Commissioner's determination below reflects this fact.

Determination

65. For the reasons set out above, the Commissioner determines that this appeal has succeeded and that it has been shown that the Statement of Liability issued by the Respondent for the tax year 2022 on 3 July 2025 was incorrect.
66. Therefore, the Commissioner determines that the Appellant has been overcharged and that the Statement of Liability issued by the Respondent on 3 July 2025 shall be reduced by €228.80 to €672.60.
67. This appeal is determined in accordance with Part 40A of the TCA 1997 and in particular, section 949AK thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

Notification

68. 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

69. 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
16 March 2026

The Tax Appeals Commission has been requested to state and sign a case for the opinion of the High Court in respect of this determination, pursuant to the provisions of Chapter 6 of Part 40A of the Taxes Consolidation Act 1997.