



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

61TACD2026

Between



Appellant

and

The Revenue Commissioners

Respondent

Determination

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Introduction

1. This is an appeal to the Tax Appeals Commission (“the Commission”) pursuant to and in accordance with the provisions of section 949I of the Taxes Consolidation Act 1997 (“the TCA 1997”) brought by the Appellant against the refusal by the Revenue Commissioners (“the Respondent”) to repay income tax to the Appellant for the tax year 2020, following the Appellant’s claim for income tax relief in respect of the fees incurred in that year on the full-time nursing home care of the Appellant’s mother.
2. The repayment was refused by the Respondent on the grounds that the Appellant’s claim for the income tax relief had been made outside the four-year statutory timeframe for such claims.
3. The total amount of the tax relief claimed for nursing home fees incurred in 2020 was [REDACTED]. The quantum of the tax repayment in dispute is [REDACTED].
4. On 1 September 2025, the Appellant submitted email correspondence to the Commission outlining the grounds of appeal together with supporting documentation from the nursing home listing the nursing home fees incurred in respect of the Appellant’s mother for the period [REDACTED]. Following a request from the Commission, on 4 September 2025, the Appellant submitted [REDACTED] Notice of Appeal form to the Commission together with a copy of the correspondence between the parties in respect of this matter during the period from 26 February 2025 to 28 August 2025. On 2 October 2025, the Commission directed that a Statement of Case (“SoC”) be provided by each party. Following two reminders from the Commission to the Appellant, to submit [REDACTED] SoC, the Commission received correspondence from the Appellant on 25 November 2025, confirming that [REDACTED] had nothing further to add to [REDACTED] previous submissions to the Commission. On 23 October 2025, the Commission received the Respondent’s SoC but there were technical difficulties with the electronic document, and the Commission was unable to open the document. Following a request for the Respondent to resend its SoC, the Commission received the Respondent’s SoC on 3 November 2025.
5. In accordance with the provisions of section 949U of the TCA 1997 and by agreement with the parties, this appeal is determined without a hearing. The Appellant has indicated that the information contained in this appeal is private and hence the determination will be redacted prior to its publication [REDACTED].
6. The Commissioner has considered the submissions made by both parties and the relevant legislation in making this determination.

Background

7. On 3 January 2023, the Appellant filed [REDACTED] original 2020 income tax return with the Respondent. This return did not include a claim for tax relief on nursing home fees. On 28 February 2023, the Respondent issued a 2020 Statement of Liability (“SoL”) which computed a total underpayment result of €1,775.83 for the year. By concession, the Respondent stated in the SoL that the underpayment result would be collected by reduction of the Appellant’s tax credits each year from 2024 to 2027 inclusive, by the amount of €424.64 per year.

8. On 26 February 2025, the Appellant submitted correspondence to the Respondent via the Respondent’s My Enquiries service (“MyEnquiries”) and attached the receipt for nursing home fees incurred in 2020, that receipt being dated [REDACTED], stating:

“Please see attached letter from Nursing Home stating fees paid. Unfortunately I had been asking for this [REDACTED] since [REDACTED] when my late mother died and after several emails again to the home it is only today I received a letter stating the fees paid in year 2020 [...]. Can you please review.”

9. On 4 March 2025, the Respondent’s caseworker issued a reply to the Appellant via MyEnquiries, stating:

“[...]”

I have now entered nursing home expenses paid on your profile for [...] 2020 [REDACTED] [...].

[...]”

10. Later on the same date, 4 March 2025, the Respondent’s caseworker issued further correspondence to the Appellant via MyEnquiries stating:

“[...] You can claim tax relief on expenses for a nursing home if it provides twenty four on-site nursing care.

You may claim tax relief on these expenses by submitting an income tax return (eForm 12) for each year that you paid these particular expenses.

Your late mother is not on record for the years [REDACTED].

Therefore I am unable to see if she has claimed health expenses for the years [REDACTED] [REDACTED].

[...]” (sic)

11. On 10 March 2025, the Appellant sent correspondence to the Respondent via MyEnquiries, stating:

"[...] in relation to correspondence received from you on Mar 4th 2025 I note you state that [REDACTED] as paid for nursing home charges but I cannot amend my taxes for year 2020. How do I submit an altered return for this period. I was able to do statement of liability etc for year 2021 for nursing home charges [REDACTED]. As per my attachments I only received correspondence [REDACTED] [REDACTED] from the Nursing Home. [...]"

12. On 11 March 2025, the Respondent's caseworker replied to the Appellant via MyEnquiries stating that an income tax return for the tax year 2020 had been sent to the Appellant for completion.
13. On 12 March 2026, the Appellant filed an amended income tax return for the tax year 2020, wherein [REDACTED] claimed the income tax relief on the nursing home fees incurred in 2020 of [REDACTED].
14. On 31 March 2025, the Appellant issued correspondence to the Respondent via MyEnquiries confirming that [REDACTED] had submitted the 2020 income tax return to the Respondent and querying the status of [REDACTED] claim for income tax relief on the nursing home fees included in that return. On 7 April 2025, the Respondent's caseworker replied to the Appellant via MyEnquiries stating that the 2020 amended income tax return had been received and was being processed by the Respondent.
15. On 28 April 2025, the Appellant issued correspondence to the Respondent via MyEnquiries requesting an update on the status of the amended 2020 income tax return. On the same date, 28 April 2025, the Respondent replied to the Appellant via MyEnquiries, stating that the amended 2020 income tax return had been processed.
16. On 12 May 2025, the Appellant sent a query to the Respondent via MyEnquiries seeking clarification on the income tax repayment arising from the claim for the income tax relief for nursing home fees in 2020. On 13 May 2025, the Respondent replied to the Appellant via MyEnquiries stating that the 2020 underpayment computed in the SoL dated 28 February 2023 remained due and that an amended SoL would be issued shortly reflecting the nursing home fees claimed.
17. On 4 June 2025, the Appellant requested an update from the Respondent on the status of the claim for the nursing home fees. On 4 June 2025, the Respondent replied to the Appellant via MyEnquiries stating that the claim for the tax relief had been added to the Appellant's record for 2020.

21. Following receipt of the Appellant's completed Notice of Appeal on 4 September 2025, and supporting documentation, the Commission notified the appeal to the Respondent on 5 September 2025 in accordance with section 949K of the TCA 1997. On 15 September 2025, the Commission received the Respondent's objection to the acceptance of the appeal, wherein the Respondent stated:

[...]

1. No ambiguity over application of Section 865(4) of the Taxes Consolidation Act 1997.

[...]

The Respondent does not dispute that the Appellant had difficulty in receiving the information relevant to 2020 for their Nursing Home Expenses claim and has sympathy with the Appellant on this matter given the circumstances of this case. However, the Respondent must in all instances apply the legislation relevant to such claims.

In this case, it is not in dispute that the Appellant made a claim for relief on Nursing Home Expenses for 2020 as part of their 2020 PAYE Income Tax Return submission. However, the facts clearly demonstrate that the Appellant made this claim through the submission of their 2020 PAYE Income Tax Return in March 2025.

Accordingly, this claim is not permissible within the confines of the TCA 1997. In that regard, Section 865(4) of the TCA 1997 provides that "a claim for repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made... within 4 years, after the end of the chargeable period to which the claim relates."

The Appellant has not provided any documentary evidence to indicate an erroneous application of the legislative provisions, nor that the Respondent misapplied the legislation concerning their tax record for 2020.

2. Grounds for appeal outside the jurisdiction of Tax Appeals Commission

The Appellant has not outlined any specific statutory provisions as grounds for their appeal. Instead, the Appellant bases their appeal on miscommunication from the Respondent regarding their tax record: [...].

The Respondent submits that these grounds for appeal are not in respect of the application of any particular provision(s) in tax legislation but relate to the management of the Appellant's tax affairs, specifically regarding communications between the Appellant and the Respondent and the management of their tax record.

[...]

Summary

In their Appeal submission, the Appellant has failed to provide a legislative basis on which the Respondent has erred in the tax treatment applied to their record [...].

[...]

The Appellant has provided no grounds on which the Respondent has erroneously applied the provisions of the TCA 1997 and, therefore, this objection is respectfully forwarded to you for your consideration.

[...]" (emphasis in the original)

22. The Commission provided a copy of the Respondent's objection to the Appellant, and, on 2 October 2025, received the Appellant's response as follows:

"[...]

Per your reply you state I hadn't enough on the grounds to appeal based on it was [REDACTED] when the lodgement was submitted and the closing date was Dec 31st 2024.

I do feel aggrieved as [REDACTED] was not forthcoming with information until [REDACTED]. The moment I got the info I submitted it to Revenue, I was informed by Revenue to send in Form 12 & adjust the figures so I did it all as fast as I could with what I had available. From my mother's passing in [REDACTED] I have been given the runaround [REDACTED]. [...]" (sic)

Legislation and Guidelines

23. Section 469 of the TCA 1997, Relief for health expenses, provides for income tax relief on nursing home fees in certain circumstances as follows:

"(1) *In this section -*

"appropriate percentage", in relation to a year of assessment, means a percentage equal to the standard rate of tax for that year;

[...]

"health care" means prevention, diagnosis, alleviation or treatment of an ailment, injury, infirmity, defect or disability, [...];

"health expenses" means expenses in respect of the provision of health care, being expenses representing the cost of -

- (a) *the services of a practitioner*
- (b) *diagnostic procedures carried out on the advice of a practitioner*
- (c) *maintenance or treatment necessarily incurred in connection with the services or procedures referred to in paragraph (a) or (b)*
- (d) *drugs or medicines supplied on the prescription of a practitioner*
- (e) *the supply, maintenance or repair of any medical, surgical, dental or nursing appliance used on the advice of a practitioner*
- (f) *physiotherapy or similar treatment prescribed by a practitioner*
- (g) *orthoptic or similar treatment prescribed by a practitioner*
- (h) *transport by ambulance, [...]*
- (i) *[...];*

"specified amount", in relation to a year of assessment, means the amount of expenditure which qualifies for income tax relief in accordance with this section.

(2)

- (a) *Subject to this section, where an individual for a year of assessment proves that in the year of assessment he or she defrayed health expenses incurred for the provision of health care, the income tax to be charged on the individual, other than in accordance with section 16(2), for that year of assessment shall be reduced by the lesser of -*
 - (i) *the amount equal to the appropriate percentage of the specified amount, and*
 - (ii) *the amount which reduces that income tax to nil,*

but, where an individual proves that he or she defrayed health expenses incurred for the provision of health care in the nature of maintenance or treatment in a nursing home, other than a nursing home which does not provide access to 24 hour nursing care on-site, the individual shall be entitled for the purpose of ascertaining the amount of the income on which he or she is to be charged to income tax, to have a deduction made from his or her total income of the amount proved to have been so defrayed.

[...]

(3) *For the purposes of this section -*

[...]

(c) *expenses shall be regarded as not having been defrayed in so far as any sum in respect of, or by reference to, the health care to which they relate has been, or is to be, received, directly or indirectly, by the individual or the individual's estate, or by any dependant of the individual or such dependant's estate, from any public or local authority or under any contract of insurance or by means of compensation or otherwise.*

[...]

(6) *Notwithstanding sections 458(2) and 459(2) -*

(a) *any claim for a deduction under this section -*

(i) *shall be made in such form as the Revenue Commissioners may from time to time prescribe, and*

(ii) *shall be accompanied by such statements in writing as regards any class of expenses by reference to which the deduction is claimed, including statements by persons to whom payments were made, as may be indicated by the prescribed form as being required as regard expenses of that class, and*

(b) *in all cases relief from tax consequent on the allowance of a deduction under this section shall be given by means of repayment.*

[...]” (emphasis added)

24. Section 865 of the TCA 1997, Repayment of tax, provides for a four-year time limit on repayments of income tax. This section provides:

“(1) (a) *In this section [...]*–

[...]

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

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

- (i) where a person furnishes a statement or return which is required to be delivered by the person in accordance with any provision of the Acts for a chargeable period, such a statement or return shall be treated as a valid claim in relation to a repayment of tax where –
- (I) all the information which the Revenue Commissioners may reasonably require to enable them determine if and to what extent a repayment of tax is due to the person for that chargeable period is contained in the statement or return, and
- (II) the repayment treated as claimed, if due -
- (A) would arise out of the assessment to tax, made at the time the statement or return was furnished, on foot of the statement or return, or
- (B) would have arisen out of the assessment to tax, that would have been made at the time the statement or return was furnished, on foot of the statement or return if an assessment to tax had been made at that time,
- (ii) where all information which the Revenue Commissioners may reasonably require, to enable them determine if and to what extent a repayment of taxes due to a person for a chargeable period, is not contained in such a statement or return as is referred to in subparagraph (i), a claim to repayment of tax by that person for that chargeable period shall be treated as a valid claim when that information has been furnished by the person,
[...]
- (iii) [...].
- (2) Subject to the provisions of this section, where a person has, in respect of a chargeable period, paid, whether directly or by deduction, an amount of tax which is not due from that person or which, but for an error or mistake in a return or statement made by the person for the purposes of an assessment to tax, would not have been due from the person, the person shall be entitled to repayment of the tax so paid.

(2A) *Where a chargeable person (within the meaning of Part 41A) makes a claim under subsection (2) for repayment of tax which, but for an error or mistake referred to in that subsection, would not have been due it shall not constitute a valid claim for the purposes of subsection (3) unless the return and self assessment for the period to which the claim relates is amended, in accordance with section 959V, to correct the error or mistake.*

[...]

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

[...]

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

[...]

(c) *in the case of claims made—*

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

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

within 4 years,

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

[...]

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

Submissions

Appellant’s submissions

25. In ■■■ correspondence to the Commission on 1 September 2025, the Appellant stated:

“My Mother’s probate [REDACTED] and my father’s [REDACTED] [REDACTED]. Exasperating for the time it took [REDACTED] to lodge the probates and delayed the whole process of finishing paper work and documents.

I requested on numerous occasions [REDACTED] for receipts as I was informed I needed these but in the end I finally received the amount that was paid from the home myself [REDACTED].

Once I lodged the information to revenue I was led to believe by filling in and returning Form 12 and amended the 2020 return my return would be complete.

I was disappointed to see latest correspondence from Revenue stating I would have to appeal the decision after months again lapsing, see attached correspondence with Revenue.

I appreciate your review on this and appreciate if you can see that there was only a short time no fault of my own before the claim was submitted for year 2020. I have also lost out on years 2018 & 2019 as the time lapsed.

[...]” (sic)

26. In [REDACTED] Notice of Appeal, filed with the Commission on 4 September 2025, the Appellant outlined the [REDACTED] difficulties and delays in the administration of [REDACTED] late mother’s estate, [REDACTED]. The Appellant submitted the following grounds of appeal in the Notice of Appeal:

“ [REDACTED] IT WAS ONLY IN [REDACTED] THAT I RECEIVED THE INFORMATION PERTAINING TO NURSING HOME EXPENSES THAT I WAS EVENTUALLY ADHERED TO FROM THE SAID NURSING HOME. I ENCLOSED THE DETAILS TO REVENUE, I WAS INFORMED TO FILL OUT FORM 12S AND I WAS TOLD BY REVENUE THE FORM WAS RECEIVED AND BEING PROCESSED, THIS WAS IN APRIL 2025.

[REDACTED] [REDACTED] [REDACTED] I REQUESTED THROUGH MY ENQUIRIES THE STATUS OF THE CLAIM. AGAIN IN MAY 25 REVENUE INFORMED ME EXPENSES WERE ON RECORD AND A CREDIT DUE. FURTHER CORRESPONDENCE FROM REVENUE IN JUNE, JULY AND THEN IN AUGUST I GET INFORMED UNFORTUNATELY I MISSED THE DEADLINE IN DEC 2024.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[...] I FEEL DUE TO NO FAULT OF MY OWN AND THE CORRESPONDENCE FROM REVENUE SINCE [REDACTED] I HAVE BEEN LED TO BELIEVE THE CLAIM WOULD BE PROCESSED. I WOULD APPEAL YOUR REVIEW ON THIS AND IF IT CAN BE SANCTIONED WELL IN GOOD.

I AM ATTACHING THE CORRESPONDENCE FROM MY ENQUIRIES ALSO AND THE LETTER FROM NURSING HOME STATING FEES WERE PAID.” (sic) (emphasis in the original)

27. The Appellant submitted receipts from the relevant nursing home where [REDACTED] deceased mother had been cared for prior to her death. The receipts itemised the nursing home fees incurred [REDACTED].

Respondent's submissions

28. The Respondent's SoC stated:

[...]

5. Summary

i. In this instance the Appellant first submitted a claim for relief on Nursing Home Expenses for tax year 2020 through the submission of an amended PAYE Income Tax Return on 12 March 2025.

ii. As the claim was submitted in 2025, the claim was not allowed in accordance with Section 865(4) of the TCA 1997.

iii. The Respondent is sympathetic to the Appellant in this matter, however there is no basis to approve the claim in this case.

iv. The Appellant has not demonstrated a legislative basis on why their late claim should be accepted in this matter.

[...]” (emphasis in the original)

Material Facts

29. Having considered the documentation and submissions in this appeal, the Commissioner makes the following findings of material fact:
 - 29.1. The Appellant is an individual subject to income tax for tax year 2020.
 - 29.2. The Appellant's mother died [REDACTED].
 - 29.3. Prior to her death, the Appellant's mother resided in a nursing home for a number of years, and this included the entirety of 2020.
 - 29.4. On 3 January 2023 the Appellant filed [REDACTED] 2020 income tax return with the Respondent.
 - 29.5. The income tax return filed on 3 January 2023 did not include a claim for income tax relief for nursing home fees.
 - 29.6. [REDACTED] [REDACTED], the Appellant obtained the details required to make the claim for income tax relief on nursing home fees incurred in 2020, in the form of a receipt issued by the nursing home.
 - 29.7. The nursing home fees incurred in 2020 amounted to [REDACTED].
 - 29.8. The Appellant was unable to make a claim for income tax relief on nursing home fees prior to [REDACTED], as [REDACTED] did not have the details required to make that claim until [REDACTED] received an itemised receipt from the nursing home on [REDACTED].
 - 29.9. Following advice from the Respondent, the Appellant filed an amended 2020 income tax return on 12 March 2025 wherein the income tax relief for the nursing home fees incurred in 2020 was claimed in the amount of [REDACTED].
 - 29.10. Following correspondence between the parties, the Respondent issued a decision to the Appellant stating that the claim for income tax relief could not be processed as the claim had been made outside the four-year time limit applicable to such claims.
 - 29.11. The deadline for claiming a repayment in respect of [REDACTED] 2020 is 31 December 2024.

Analysis

The burden of proof

30. The appropriate starting point for the analysis of the issues is to confirm that in an appeal before the Commission, the burden of proof rests on the Appellant, who must prove on the balance of probabilities that an assessment to tax is incorrect. This proposition is now well established by case law; for example, in the High Court case of *Menolly Homes Ltd v Appeal Commissioners and another* [2010] IEHC 49 (“*Menolly Homes*”), at paragraph 22, Charleton J. stated:

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

31. In paragraph 12 of his judgment in *Menolly Homes*, Charlton J. stated:

“Revenue law has no equity. Taxation does not arise by virtue of civic responsibility but through legislation. Tax is not payable unless the circumstances of liability are defined, and the rate measured, by statute [...]”

32. In *Lee v Revenue Commissioners* [2021] IECA 18 and [2021] IECA 114 (“*Lee*”), the Court of Appeal made clear that the function of the Appeal Commissioner is to determine by reference to applicable legislation the correct amount of tax owed. Murray J. stated at paragraph 76:

“The jurisdiction of the Appeal Commissioners [...] is limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions of the TCA.”

33. More recently, the Court of Appeal has affirmed this position in the case of *JSS & Others v Tax Appeals Commissioner* [2025] IECA 96. In that case, at paragraph 34, McDonald J. stated:

“[...] the taxpayer bears the burden of demonstrating that a tax assessment is wrong.”

34. In *Hanrahan v The Revenue Commissioners* [2024] IECA 113 (“*Hanrahan*”), the Court of Appeal clarified the approach to the burden of proof where an appeal relates to the interpretation of law only. In that case, the joint judgment of Donnelly J. and Butler J. stated:

“97. Where the onus of proof lies can be highly relevant in those cases in which evidential matters are at stake. [...]

98. In the present case however, the issue is not one of ascertaining the facts; the facts themselves are as found in the case stated. The issue here is one of law; [...]. Ultimately when an Appeal Commissioner is asked to apply the law to the agreed facts, the Appeal Commissioner’s correct application of the law requires an objective assessment of what the law is and cannot be swayed by a consideration of who bears the burden. If the interpretation of the law is at issue, the Appeal Commissioner must apply any judicial precedent interpreting that provision and in the absence of precedent, apply the appropriate canons of construction, when seeking to achieve the correct interpretation [...].”

Income tax relief on nursing home fees

35. The Commissioner has considered the submissions from both parties and the legislation and regulations relevant to this appeal. The facts of this appeal are not in dispute.
36. Section 469 of the TCA 1997 provides for income tax relief, at the marginal income tax rate, for fees incurred on full-time nursing home care in certain circumstances. The Appellant’s late mother resided full-time in a nursing home for a number of years prior to her death [REDACTED], including for the entirety of 2020. Due to difficulties and delays in the administration of the estate of the Appellant’s late mother, which were outside the control of the Appellant, the details required to claim the income tax relief for nursing home fees incurred in 2020 was first received by the Appellant on [REDACTED]. Immediately following receipt of the details of the nursing home fees, the Appellant contacted the Respondent without delay requesting advice on claiming the income tax relief for these fees. The Respondent, after some delays, provided the Appellant with the details required to make the claim for nursing home fees, advising the Appellant to file an amended income tax return (Form12S). The Appellant filed the amended 2020 income tax return, without any delay [REDACTED] on 12 March 2025. The Commissioner is satisfied that the Appellant filed [REDACTED] amended 2020 income tax return as soon as [REDACTED] was in a position to do so and without any delays on [REDACTED] part.

Statutory time limit

37. Section 865(2) of the TCA 1997 provides that a person is entitled to a repayment of tax paid where that tax is not due from that person. However, section 865(4) of the TCA 1997 provides a statutory time limit to this entitlement as follows:

Jurisdiction of the Appeal Commissioner

42. In the case of *Lee*, as referred to above, at paragraph 20, Murray J. stated:

“The Appeal Commissioners are a creature of statute, their functions are limited to those conferred by the TCA, and they enjoy neither an inherent power of any kind, nor a general jurisdiction to enquire into the legal validity of any particular assessment. Insofar as they are said to enjoy any identified function, it must be either rooted in the express language of the TCA or must arise by necessary implication from the terms of that legislation.”

43. In *Lee*, Murray J. continued at paragraph 76:

“[...] the Commissioners are restricted to inquiring into, and making findings as to, those issues of fact and law that are relevant to the statutory charge to tax. Their essential function is to look at the facts and statutes and see if the assessment has been properly prepared in accordance with those statutes.”

44. The Commissioner notes the Appellant’s difficulties in obtaining the detail required to file the amended 2020 income tax return and consequently in making the claim for the repayment of the income tax for that year. The Commissioner further notes these difficulties were outside the Appellant’s control. The Commissioner appreciates the Appellant made extensive efforts to resolve this matter by promptly filing ■ amended income tax return to include the claim for income tax relief for the nursing home fees once the required details were made available to ■ and in ■ extensive follow-up correspondence with the Respondent thereafter. However, the Commissioner is satisfied that she does not have jurisdiction to consider such discretionary matters.

45. Previous determinations of the Commission have addressed the matter of claims for repayment of income tax not being allowed in the context of the statutory four-year time limit. These determinations can be found on the Commission’s website.¹

Conclusion

46. As set out above, in an appeal before the Commission, the burden of proof rests on the Appellant who must prove on the balance of probabilities that an assessment to tax or a decision issued by the Respondent is not correct. The Commissioner finds that the Appellant has not discharged the burden of proof in this appeal.

47. The Commissioner has considered the legislation which imposes a statutory four-year time limit in the context of repayments of income tax. The Commissioner finds that the

¹ <https://www.taxappeals.ie/en/determinations>

Respondent's decision, to refuse to issue a repayment of income tax to the Appellant following the filing of the Appellant's amended 2020 income tax return, was correct in law as that decision was made in accordance with the legislation setting down the four-year time limit for such repayments.

48. While empathising with the circumstances of the Appellant, the Commissioner notes that the legislation does not provide for any exceptions to the application of the four-year time limit in the context of the Appellant receiving the detail of the nursing home fees, incurred in respect of the full-time residential care of ■■■ late mother, after the statutory four-year time limit had elapsed.

Determination

49. As such and for the reasons set out above, the Commissioner determines that the appeal must be denied. Therefore, the decision of the Respondent of 28 August 2025, refusing to issue a repayment of income tax to the Appellant for 2020, shall stand.
50. The Commissioner appreciates that this determination will be disappointing for the Appellant. The Commissioner acknowledges the Appellant's efforts in making ■■■ appeal during difficult personal circumstances. The Appellant was entitled to check whether the Respondent's refusal to repay the income tax relief on nursing home fees incurred in 2020 was correct and was prudent to do so in the circumstances. However, as noted above, the legislation does not afford the Commissioner any discretion in this matter.
51. This Appeal is determined in accordance with Part 40A of the TCA 1997 and, in particular, section 949AL and section 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

52. 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

53. 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.



Suzanne Carter
Appeal Commissioner
31 March 2026