AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

69TACD2026

Between

[redacted]

Appellant

and

The Revenue Commissioners

Respondent

Determination

Contents

Introduction

1. This Determination concerns an appeal made to the Tax Appeals Commission ("the Commission") under section 119 of the Value-Added Tax Consolidation Act 2010 ("the VATCA 2010") of a decision of the Revenue Commissioners ("the Respondent") of 6 August 2025. The decision in question was the Respondent's refusal to repay to the Appellant Value Added Tax ("VAT") that he incurred in the acquisition and installation of a 16-unit automatic cluster flushing system.

2. The Appellant's claim for the repayment of the VAT that he incurred was made pursuant to Article 5 of SI 201 of 2012, entitled the Value-Added Tax (Refund of Tax) (Flat-rate Farmers) Order 2012 ("the 2012 Refund Order"). This entitles a "*flat-rate farmer*", as defined in section 2 of the VATCA 2010, who has incurred VAT in respect of outlay on a farm building, structure, land or specific types of equipment, to the repayment of that VAT incurred. This repayment entitlement arises though a flat-rate farmer is by definition not an "*accountable person*" who themself charges VAT to those who receive their agricultural goods or services supplied for consideration.

3. The issue that falls to be considered in this appeal is whether, for the purposes of the 2012 Refund Order, the VAT incurred by the Appellant as a consequence of his acquisition of the automatic cluster flushing system constituted "*outlay"* relating to "*the construction, extension, alteration, or reconstruction of any building or structure which is designed for use solely or mainly in* [the Appellant's] *farming business."*

4. In line with a request made by the Appellant, the hearing of the appeals proceeded in private, in accordance with section 949Y(3) of the Taxes Consolidation Act 1997 ("the TCA 1997"). Therefore, this Determination will be redacted accordingly, prior to its publication in accordance with section 949AO of the TCA 1997.

Background

5. The Appellant is a flat-rate famer who operates a dairy farm located in County [redacted]. On this farm is a building in use as the Appellant's dairy, which is composed of a plant room, a dairy room and a milking parlour.

6. On 5 November 2024, the Appellant purchased a 16-unit automatic cluster flushing system manufactured by Cotswold, from the supplier [redacted] Limited ("the supplier"). The price paid by the Appellant was €15,812.88, of which €2,956.88 was VAT.

7. An automatic cluster flushing system is designed to clean the milking machine "*clusters"* that attach in the milking process to the teat of the cow. The cleaning occurs by the

pumping into the milking machine clusters of a disinfecting mixture of water and peracetic acid. This happens between the milking of each cow.

8. From photographs provided by the Appellant in the appeals process, the automatic cluster flushing system is made up of 8 control units, a water reservoir, 16 pressure cylinders, a chemical dispenser and tubes connecting the pressure cylinders to the water reservoir, peracetic acid and the milking machine clusters.

9. On 31 July 2025, the Appellant made a claim by means of the submission of a Form 58 return for the repayment of VAT that he had incurred in respect of the purchase and installation of the automatic cluster flushing system.

10. On 6 August 2025, the Respondent refused the Appellant's claim for the repayment of the VAT incurred. The reason given for refusal was that the "*Addition of a cluster flush system does not qualify for a refund under the flat rate farmers order".*

11. On 7 August 2025, the Appellant appealed the Respondent's refusal of his claim to the Commission. In the grounds of appeal section of the Notice of Appeal, the Appellant stated:

> "*This system is plumbed into the mains water system and fixed permanently over the milking plant. The system is plumbed out to the dairy where it sucks up paracetic acid after milking completes on each cow and washes the cluster with a mixture of water and paracetic acid. The mass concrete wall had to be core drilled from the milking parlour to the dairy to bring the pipes through* […] *This expenditure is solely for the purpose of my farming business. As you will see from my photos, this installation is a permanent installation."*

12. Later in the appeals process, the Appellant said in his Statement of Case that "*In essence a milking parlour is incomplete without the installation of items under appeal."*

Legislation

13. It is worth observing at this point that the law governing VAT can be complex and difficult to navigate, even for practitioners in the area. In this part of the Determination the European Union ("EU") and domestic legislation relevant to the matter at issue in this appeal is set out.

EU Legislation

14. Title XII of Council Directive 2006/112/EC ("the VAT Directive") makes provision for Member States to apply special schemes for VAT purposes. Chapter 2 of Title XII (Articles

295 to 305) makes provision for one such scheme applicable to farmers, namely the *"flat-rate*" scheme. In essence, under the flat-rate scheme Member States may permit farmers falling within the definition of a "taxable person" to nonetheless operate outside of the normal VAT system if they so choose. These farmers, known as *"flat-rate farmers*", who by definition do not have the right to deduct VAT input costs they incur, may instead charge and retain an additional amount referred to as the "*flat-rate compensation percentage"* to the purchasers of their supplies of agricultural goods and services. This compensation is, as the name would suggest, calculated as a percentage of the consideration due to the farmer for the supply of their agricultural good or service.

15. Title XIII of the VAT Directive concerns derogations. Under Article 394 of the VAT Directive:-

> *"Member States which, at 1 January 1977, applied special measures to simplify the procedure for collecting VAT or to prevent certain forms of tax evasion or avoidance may retain them provided that they have notified the Commission accordingly before 1 January 1978 and that such simplification measures comply with the criterion laid down in the second subparagraph of Article 395(1)."*

16. Article 27(1) of the Sixth Council Directive 77/388/EEC ("the Sixth Directive") provided:-

> "*The Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from the provisions of this Directive, in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance. Measures intended to simplify the procedure for charging the tax, except to a negligible extent, may not affect the amount of tax due at the final consumption stage."*

Domestic Legislation

17. A "*taxable person*" under the VATCA 2010 is defined as one who independently carries on a business in the Community or elsewhere.

18. Section 5 of the VATCA 2010 provides, inter alia:-

> *"(1)*
>
> *(a) Subject to paragraph (c), a taxable person who engages in the supply, within the State, of taxable goods or services shall be—*
>
> *(i) an accountable person, and*

(ii) accountable for and liable to pay the tax charged in respect of such supply."

19. A *"taxable good" or "taxable service"* is a good or service the supply of which is not an "*exempted activity*".

20. Under section 4(1) of the VATCA 2010, "*farmer*":-

> "[…] *means a person who engages in at least one Annex VII activity, and –*
>
> *(a) whose supplies consist exclusively of either or both of the following:*
>
> *(i) supplies of agricultural produce*
>
> *(ii) supplies of agricultural services*
>
> […]"

21. Section 6 of the VATCA 2010 is entitled "*Persons not accountable persons unless they so elect".* Under section 6(1) a farmer shall not be an accountable person unless they so elect.

22. Under section 2 of the VATCA 2010 a "*flat-rate farmer"* is defined as "*a farmer who is not an accountable person."*

23. Part 10 of the VATCA 2010 concerns "*Special schemes"* and section 86 of the VATCA 2010, which appears in this Part, concerns "*Special provisions for tax invoiced by flat-rate farmers".* The effect of section 86 is that, in issuing invoices in respect of supplies of agricultural produce or services, flat-rate farmers charge an amount for the good or service supplied plus a "*flat-rate addition"* equal to a percentage of the consideration due for the supply.

24. Under section 103(1) of the VATCA 2010 the Minister for Finance may:-

> […] *by order provide that a person who fulfils to the satisfaction of the Revenue Commissioners such conditions as may be specified in the order shall be entitled to be repaid so much, as is specified in the order, of any tax borne or paid by the person as does not qualify for deduction under Chapter 1 of Part 8."*

25. On 12 June 2012, in the exercise of the powers conferred on him by section 103 of the VATCA 2010, the Minister for Finance made the 2012 Refund Order. Article 2 of the 2012 Refund Order defines a "*qualifying person"* as:-

> "[…] *a flat-rate farmer who has incurred tax in relation to an outlay on –*

(a) the construction, extension, alteration or reconstruction of any building or structure which is designed for use solely or mainly in his or her farming business,

(b) the fencing, drainage or reclamation of any land intended for use for the purposes of his or her farming business, or

(c) the construction, erection or installation of qualifying equipment for the purpose of micro-generation of electricity for use solely or mainly in his or her farming business.

where such building, structure, land or qualifying equipment is for use in that farming business for a period of not less than one year commencing on the date the tax was incurred."

26. Under Article 3 of the 2012 Refund Order:-

"*An unregistered person who establishes to the satisfaction of the Revenue Commissioners that he or she is a qualifying person, and who fulfils the conditions specified in Article 4, shall be entitled to be repaid the tax specified in Article 7."*

27. Article 4 of the 2012 Refund Order provides:-

"*The conditions to be fulfilled by an unregistered person are as follows:*

(a) he or she shall claim a repayment of the tax by completing such claim form as may be provided for that purpose by the Revenue Commissioners and certify the particulars shown on such claim form to be correct;

(b) he or she shall produce –

(i) the invoices or other documents, issued or given to him or her for the purposes of Chapter 2 of Part 9 of the Act, or

(ii) the receipts for tax paid on goods imported,

showing the tax incurred by him or her which is the subject of the refund claim;

(c) if requested to do so by the Revenue Commissioners, he or she shall produce the plans, specifications or other documentary evidence in relation to—

(i) the construction, extension, alteration or reconstruction of a building or structure which is designed for use solely or mainly for the purposes of his or her farming business,

(ii) the fencing, drainage or reclamation of any land intended for use for the purposes of his or her farming business, or

(iii) the construction, erection or installation of qualifying equipment for the purpose of micro-generation of electricity for use solely or mainly in his or her farming business,

in respect of which the claim for a refund of tax is being made;

and

(d) he or she shall have complied with all the obligations imposed on him or her by the Act, the Income Tax Acts, the Corporation Tax Acts or the Capital Gains Tax Act, and any instruments made thereunder, in relation to—

(i) the payment or remittance of the taxes, interest and penalties required to be paid or remitted thereunder, and

(ii) the delivery of returns."

28. Under Article 5 of the 2012 Refund Order:-

"*A registered person who is a qualifying person shall, subject to the conditions specified in Article 6, be entitled to reclaim the tax specified in Article 7 as if such tax were deductible tax under Chapter 1 of Part 8 of the Act, but such tax shall be deemed to have been refunded for the purposes of Article 9."*

29. Under Article 7 of the 2012 Refund Order:-

"The amount of tax to be repaid in accordance with Article 3 or reclaimed in accordance with Article 5 shall, subject to Article 8, be the tax incurred which the qualifying person shows to the satisfaction of the Revenue Commissioners to be referable solely to outlay which relates to—

(a) the construction, extension, alteration or reconstruction of that part of the building or structure which was designed solely for the purposes of a farming business and has actually been put to use in such a business carried on by him or her,

(b) the fencing, drainage or reclamation of any land which has actually been put to use in such a business carried on by him or her, or

(c) the construction, erection or installation of qualifying equipment for the purpose of micro-generation of electricity for use solely or mainly in his or her farming business."

30. Of relevance to this Determination is that under SI 267 of 1972 Value-Added Tax (Refund of Tax) (No 1) Order, 1972 ("the 1972 Refund Order"), unregistered persons who incurred VAT in connection with outlay on "*the construction, extension, alteration or reconstruction of any building or structure which is designed for use solely or mainly for the purpose of a farming business"* were, as under the 2012 Refund Order, entitled to repayment of such VAT incurred.

Evidence

Appellant's evidence

31. The Appellant gave oral evidence at the appeal hearing. He began by saying that in about 2021, he purchased a BouMatic 16-unit milking machine, equipped with automatic cluster removers, which he installed in the milking parlour room in the dairy building located on his farm.

32. The Appellant gave evidence that after the purchase and installation of the milking machine, he discovered that there was high somatic cell count in his herd, which suggested there was a risk of the spread of mastitis.

33. The Appellant said that a possible solution to this problem was the addition of an automatic cluster flushing system to the milking machine. This system was comprised of several different parts. These were: a control unit, a water reservoir tank, a plastic drum containing peracetic acid, a filter controlling the dispensation of peracetic acid and cylinders and pipes by means of which the disinfecting mixture was pumped into the clusters of the milking machine.

34. The Appellant gave evidence that installing the automatic cluster flushing system involved, among other things, plumbing the water reservoir, located above the milking machine in the milking parlour, to the mains water supply, located in the dairy room in the dairy building. He said that this required the concrete wall dividing the milking parlour from the dairy room, which was about a foot wide, to be "*core drilled"* so as to allow a pipe to run from the mains to the reservoir. The Appellant described the hole drilled as being circular and approximately the same size as the circle made when linking his thumb and his index finger. Photographs of the hole drilled, provided by the Appellant after the conclusion of the appeal hearing, indicated that it was in fact slightly larger than suggested in oral evidence.

35. The Appellant also gave evidence that the control units and cylinders were screwed onto the frame of the milking machine.

36. In cross-examination, counsel for the Respondent asked the Appellant about a document entitled "*Milking Facilities"* published by Teagasc. This gave a list of "*ancillary equipment* […] *available for a basic milking plant"*, which included a cluster flushing system. The Appellant took issue with the description of the system as being ancillary to the milking machine. He said that it was an important feature, but whether or not it was included as part of the original machine purchased depended on the budget of the dairy farmer in question. For some farmers, such as himself, it was necessary to purchase the milking machine first and the automatic cluster flushing system at a later point when it could be afforded.

37. The Appellant was asked about what disinfecting procedure was in place before the purchase of the automatic cluster flushing system. The Appellant said that he did not have one, given that the only alternative was to manually dip the clusters in a bucket containing a mixture of water and peracetic acid. He said that this was a dangerous practice given the toxicity of the acid and one that he was not prepared to allow be performed on his farm, particularly given that his children assisted in the milking of cows.

38. Counsel for the Respondent referred the Appellant to a brochure published by the supplier. Therein, the cluster flushing system was described as being "*quick and easy to install"* and "*adaptable to most manufacturers' systems".* The Appellant did not contradict these statements.

39. Counsel for the Respondent put it to the Appellant that the individual elements of the automatic cluster flushing system, such as the water reservoir, the control panels and the cylinders could be uninstalled, removed from the Appellant's dairy and sold on. The Appellant agreed that this could happen but did not accept that it was of any relevance to the issues falling to be considered.

Submissions

Appellant

40. The Appellant submitted that the Respondent's refusal of his claim for the repayment of the VAT incurred in the purchase and installation of the automatic cluster flushing system was in error. He submitted that this was so on the grounds that the system was an essential part of the milking process in circumstances where there was no other safe means of disinfecting the clusters, thereby safeguarding the welfare of his herd.

Respondent

41. Counsel for the Respondent submitted that under Article 7 of the 2012 Refund Order, a flat-rate farmer could claim the refunding of VAT incurred relating to the *"construction, extension, alteration or reconstruction"* of a farm building or structure.

42. Counsel for the Respondent submitted that, as tax relieving legislation, the wording of the 2012 Refund Order had to be interpreted strictly. In support of this submission, counsel for the Respondent cited the judgment of McDonald J in *Perrigo Pharma International DAC v McNamara* [2020] IEHC 552, in particular paragraph 74 therein. Thus, were the Commissioner to be of the view that there was doubt as to whether the Appellant's outlay on the automatic cluster flushing system related to the construction, extension, alteration or reconstruction of a farm building or structure, then the claim for the repayment of the VAT in question had to be refused.

43. Counsel for the Respondent submitted that it was clear that the acquisition and installation of the automatic cluster flushing system did not relate to the construction, extension, alteration or reconstruction of a farm building or structure. Parts of the cluster flushing system were retrofitted on to the frame of the Appellant's milking machine and the water reservoir was connected to the mains water. VAT expended for this purpose did not fall within the parameters of what was refundable under Article 7 of the 2012 Refund Order.

44. In so submitting, counsel for the Respondent relied on previous Determinations of the Commission, bearing the references 202TACD2025 and 231TACD2025, concerning refusals to repay VAT claimed by flat-rate farmers under the 2012 Refund Order. In these appeals, it was found by the Commissioner that installing an automatic calf feeder in a dairy building by bolting it to the ground and connecting it to the water and electricity supply did not relate to "*reconstructing"* or "*altering"* that dairy building. On foot of this finding by the Commissioner, it was held that the VAT incurred by the flat-rate farmers in question on the installation of the automatic calf feeders did not fall to be refunded.

Material Facts

45. The following are the findings of fact material to the determination of this appeal:-

    (i) the Appellant is a dairy farmer;

    (ii) the Appellant is not an accountable person registered for VAT;

    (iii) on 5 November 2024, the Appellant purchased a 16-unit automatic cluster flushing system manufactured by Cotswold;

(iv) the price paid by the Appellant was €15,812.88, of which €2,956.88 was VAT;

(v) the automatic cluster flushing system was composed of 8 control units, a water reservoir, 16 pressure cylinders, a chemical dispenser and piping connecting the pressure cylinders to the water reservoir, the drum containing peracetic acid and the milking machine clusters;

(vi) the water reservoir in the milking parlour was connected by a pipe to the mains water supply in the dairy room. This pipe ran through a hole drilled in the wall separating these two rooms;

(vii) the size of the hole drilled was slightly larger than the size of the circle made by the Appellant when he linked his thumb and index finger. It was about a foot wide;

(viii) on 31 July 2025, the Appellant made a claim by means of the submission of a Form 58 return for the repayment of VAT that he had incurred in respect of the purchase and installation of the automatic cluster flushing system;

(ix) on 6 August 2025, the Respondent refused the Appellant's claim for the repayment of the VAT incurred. The reason given for refusal was that the "*Addition of a cluster flush system does not qualify for a refund under the flat rate farmers order".*

(x) on 7 August 2025, the Appellant appealed this refusal to the Commission.

Analysis

46. The legislation at the heart of this appeal, namely the 2012 Refund Order, is secondary legislation made by the Minister for Finance. The effect of the 2012 Refund Order is that flat-rate farmers who incur VAT on specific kinds of expenditure may claim the refund of that VAT.

47. The 2012 Refund Order was made by the Minister for Finance pursuant to the powers given to him by the Oireachtas under section 103 of the VATCA 2010. This provides that the Minister may make provision for the refunding of VAT incurred by a person meeting prescribed conditions, which VAT that person is not entitled to deduct under the usual rules set out in section 59 of the VATCA 2010.

48. The conferral on an unregistered person who is engaged in economic activity of the right to obtain the refund of VAT incurred in the course of that activity, even though that person has by definition no taxable output, constitutes a derogation from the general principles of the VAT system laid down under the VAT Directive (see *Iberdrola Inmobiliaria Real*

Estate Investments (Case C-132/16) paragraph 28). The legal basis in the VAT Directive for this derogation is Article 394, which allows Member States to retain "*special measures"* in place as of 1 January 1977, provided those measures were notified to the Commission by 1 January 1978. The 1972 Refund Order, which reflects the terms of the 2012 Refund Order, constitutes the special measure in place as of the date in question that was capable of retention.

49. In order for a flat-rate farmer to be allowed a refund under the 2012 Refund Order, the outlay in question must clearly constitute tax within the meaning of Article 7 therein. That this is so, is apparent from the judgment in *Perrigo Pharma International DAC v McNamara & Ors,* where, at paragraph 74, McDonald J set out in detail the following guiding principles concerning the interpretation of legislation, in particular taxing legislation:-

> "*The principles to be applied in interpreting any statutory provision are well settled. They were described in some detail by McKechnie J. in the Supreme Court in Dunnes Stores v. The Revenue Commissioners [2019] IESC 50 at paras. 63 to 72 and were reaffirmed recently in Bookfinders. Based on the judgment of McKechnie J., the relevant principles can be summarised as follows:*
>
> *(a) If the words of the statutory provision are plain and their meaning is self-evident, then, save for compelling reasons to be found within the Act as a whole, the ordinary, basic and natural meaning of the words should prevail;*
>
> *(b) Nonetheless, even with this approach, the meaning of the words used in the statutory provision must be seen in context. McKechnie J. (at para. 63) said that: "… context is critical: both immediate and proximate, certainly within the Act as a whole, but in some circumstances perhaps even further than that";*
>
> *(c) Where the meaning is not clear but is imprecise or ambiguous, further rules of construction come into play. In such circumstances, a purposive interpretation is permissible;*
>
> *(d) Whatever approach is taken, each word or phrase used in the statute should be given a meaning as it is presumed that the Oireachtas did not intend to use surplusage or to use words or phrases without meaning.*
>
> *(e) In the case of taxation statutes, if there is ambiguity in a statutory provision, the word should be construed strictly so as to prevent a fresh imposition of liability from being created unfairly by the use of oblique or slack language;*

(f) Nonetheless, even in the case of a taxation statute, if a literal interpretation of the provision would lead to an absurdity (in the sense of failing to reflect what otherwise is the true intention of the legislature apparent from the Act as a whole) then a literal interpretation will be rejected.

(g) Although the issue did not arise in Dunnes Stores v. The Revenue Commissioners, there is one further principle which must be borne in mind in the context of taxation statute. That relates to provisions which provide for relief or exemption from taxation. This was addressed by the Supreme Court in Revenue Commissioners v. Doorley [1933] I.R. 750 where Kennedy C.J. said at p. 766:

> *"Now the exemption from tax, with which we are immediately concerned, is governed by the same considerations. If it is clear that a tax is imposed by the Act under consideration, then exemption from that tax must be given expressly and in clear and unambiguous terms, within the letter of the statute as interpreted with the assistance of the ordinary canons for the interpretation of statutes. This arises from the nature of the subject-matter under consideration and is complementary to what I have already said in its regard. The Court is not, by greater indulgence in delimiting the area of exemptions, to enlarge their operation beyond what the statute, clearly and without doubt and in express terms, except for some good reason from the burden of a tax thereby imposed generally on that description of subject-matter. As the imposition of, so the exemption from, the tax must be brought within the letter of the taxing Act as interpreted by the established canons of construction so far as possible"."*

50. The Commissioner observes that although what is at issue is secondary legislation not passed by the Oireachtas, he considers that as a matter of law the above passage constitutes the correct approach to the interpretation of the 2012 Refund Order. In short, what must be done is to establish the plain meaning of the words used in the legislation, viewed in context, in order to find whether the VAT incurred as part of the outlay on the automatic cluster flushing system is refundable by the Respondent to the Appellant.

51. In this appeal, the question is whether the Appellant's outlay on the purchase and installation of an automatic cluster flushing system constituted outlay relating to *"the construction, extension, alteration or reconstruction of any building or structure which is designed for use solely or mainly in his or her farming business."*

52. Applying the interpretive approach outlined by McDonald J in *Perrigo Pharma International DAC v McNamara & Ors* [2020] IEHC 552, the Commissioner is satisfied that it does not come within that definition. This is so for the following reasons.

53. Regarding the interpretation of the 2012 Refund Order, the Commissioner finds that the use in combination of the words "*construction",* "*extension",* "*alteration"* and "*reconstruction"* indicates a clear intention on the part of the legislature that, in order to be refundable under Article 7(a) of the 2012 Refund Order, the outlay in respect of which VAT is incurred by a flat-rate farmer must "*relate*" to building work that is carried out to a farm structure. In this regard, the Commissioner notes that Oxford English Dictionary defines "*construction"* as "*the action or process of constructing, building, assembling, or making something, or of causing something to be constructed or made",* "*extension"* as "*an addition to (esp. the rear of) a house or other building*", "*alteration"* as "*a change in the character or appearance of a person or thing; an altered condition"* and "*reconstruction"* as "*the action or process of rebuilding".*

54. The evidence given by the Appellant in this appeal was that he added the 16-unit automatic cluster flushing system to his existing milking machine, located in his milking parlour. This was done in order to ensure the well-being of his herd, which the Commissioner appreciates was a priority for him. It is clear to the Commissioner however that the installation of the cluster flushing system, though important to the Appellant's dairy farming activities, did not involve the construction, reconstruction or extension of the farm building in which it was housed. Nor, in the Commissioner's view, did its installation involve the "*alteration"* of the Appellant's dairy building. While there was a small hole drilled in the internal wall dividing the milking parlour and the dairy room, so as to allow the connection of the water reservoir and the mains water supply, this work did not alter the state of the dairy building. Rather, the drilling of the hole constituted superficial and remediable work of a kind comparable to that which might be done in order to facilitate the installation of a domestic fitting or appliance.

55. This being the case, the VAT incurred by the Appellant cannot be found to fall within definition of the type of tax refundable under Article 7 of the 2012 Refund Order to a flat-rate farmer, namely that incurred in respect of the construction, reconstruction or alteration of a farm building. The decision of the Respondent to refuse the Appellant's claim therefore stands. The Commissioner appreciates that this determination will be disappointing for the Appellant. The Commissioner wishes to thank the parties for their time given over to preparing for and participating in the appeal hearing.

Determination

56. The Respondent's decision of 6 August 2025 to refuse the Appellant's claim for the repayment of VAT in the overall amount of €2,956.88, incurred in respect of the purchase

and installation in the Appellant's dairy building of a 16-unit cluster flushing system is found to be correct and stands.

57. 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

58. 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

59. 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.

Conor O'Higgins
Appeal Commissioner
24 April 2026