AN COIMISIÚN UM ACHOMHAIRC CHÁNACH

TAX APPEALS COMMISSION

87TACD2026

Between

[redacted]

Appellant

and

The Revenue Commissioners

Respondent

Determination

Contents

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 Relevant Contracts Tax ("RCT") deducted from payments made by principal contractors to the Appellant during the 2019 tax year. The Respondent refused to repay the RCT on the basis that the Appellant's claim for repayment of the RCT was filed with the Respondent outside the statutory four-year time limit applicable to such claims.

2. The amount of RCT in dispute for the tax year 2019 is €3,123.80.

3. A letter of authority signed by the Appellant ("the Letter of Authority") has been provided by the Appellant to the Commission whereby the Appellant appointed two named individuals as his agents ("the Appellant's Agents") to act for and on behalf of the Appellant for all purposes of the tax appeal, including the appeal hearing.

4. On 2 September 2025, the Appellant's Agents submitted a Notice of Appeal on behalf of the Appellant to the Commission outlining the grounds of appeal. The grounds of appeal refer to the refusal of the Respondent to issue repayments of RCT for the tax years 2017 and 2019. On 29 September 2025, the Commission received the Appellant's Statement of Case ("SoC") which built on the Notice of Appeal. On 25 September 2025, the Commission received the Respondent's SoC.

5. On 12 November 2025, the Appellant's Agents submitted correspondence to the Commission, via email, stating that the matter of the RCT repayment claim for 2017 had been resolved between the parties and requesting that the appeal proceed in relation to the refusal of the RCT repayment claim for the tax year 2019. On 21 November 2025, the Respondent confirmed to the Commission that the appeal in relation to the 2017 tax year had been resolved directly between the parties. Therefore, the appeal then proceeded as an appeal against the refusal of the RCT repayment claim in respect of 2019 only.

6. The Commission received the Respondent's Outline of Arguments on 2 January 2026 and its Book of Documents/Authorities on 12 January 2026. The Commission has not received an Outline of Arguments or pre-hearing books from the Appellant.

7. The appeal proceeded by way of a remote hearing on 14 April 2026. The Appellant's Agents attended the hearing. The Appellant did not attend. The Respondent was represented by counsel ("Counsel for the Respondent"), a solicitor from the Revenue

Solicitor's Office, and three caseworkers. During the hearing witness evidence was provided by one of the three case workers from the Respondent.

8. At the outset of the hearing, the Appellant's Agents submitted to the Commissioner that the Appellant was unable to attend due to [redacted]. The Appellant's Agents confirmed to the Commissioner that they had full authority from the Appellant to represent the Appellant at the hearing and for all purposes of this appeal. The Respondent did not raise any objection to the Appellant not being present. [redacted] the Commissioner then excused the Appellant from attending the hearing, pursuant to section 949AA of the TCA 1997, titled "Parties' attendance at hearings", and the hearing proceeded.

9. The Appellant's Agents have indicated to the Commission that the information contained in this appeal is private and hence the determination will be redacted prior to its publication in accordance with section 949O of the TCA 1997, titled "Publication of determinations".

10. The Commissioner has considered the evidence provided at the hearing, the submissions made by both parties prior to and at the hearing, and the relevant legislation in making this determination.

Background

11. The Appellant is an individual who is resident in [redacted] for taxation purposes. The Appellant is not resident in Ireland ("the State"). The Appellant is subject to income tax in [redacted]. The Appellant operates a [redacted] business in [redacted] and, as part of that business, when suitable commercial opportunities arise, the Appellant undertakes [redacted] operations under contracts with principal contractors at [redacted] sites located in the State. During the calendar year 2019, the Appellant was engaged as a subcontractor to carry out [redacted] operations at [redacted] sites in the State. Gross payment amounts of €15,619 arose in respect of these [redacted] operations. RCT at the rate of 20% was deducted by the principal contractors from payments made to the Appellant. This resulted in RCT totalling €3,123.80 being withheld from payments made by principal contractors to the Appellant during 2019.

12. On 7 May 2025, in accordance with the Business Profits article in the [redacted] double taxation agreement, the Appellant's Agents, on behalf of the Appellant, submitted RCT repayment claims for a number of tax years, including 2019, to the Respondent's International Claims unit. The repayment claims were filed via email. The RCT repayment

claims related to the tax years 2017, 2019, 2023, 2024 and 2025. The amount of the repayment claim for 2019 is €3,123.80. The 2019 repayment claim consisted of a number of completed RCT Questionnaires. Each questionnaire referred to a separate relevant contract and stated the details for the principal contractor and the RCT amounts deducted in respect of each relevant payment under each relevant contract.

13. Following submission of the RCT repayment claims on 7 May 2025, the Appellant's Agents issued correspondence to the Respondent, via email, on a number of occasions requesting updates on the status of the RCT repayment claims, including the repayment claim for 2019. The Respondent replied to the Appellant's Agents, via email, on each occasion confirming the RCT repayment claims were queued for review. The Respondent stated that the order of that queue is by reference to the date the Respondent received the repayment claims.

14. On 27 June 2025, the Appellant's Agents submitted a [redacted] tax residency certificate [redacted] to the Respondent on behalf of the Appellant, confirming the Appellant as tax resident in [redacted]. The certificate had been obtained by the Appellant's Agents from [redacted] tax authorities on 19 June 2025.

15. On 25 August 2025, the Respondent issued correspondence to the Appellant's Agents, via email, wherein it confirmed the RCT repayment claims for the tax years 2023 to 2025 had been processed but that the repayment claims for 2017 and 2019 were outside the four-year time limit set down in tax legislation for claiming such repayments.

16. On the same date, 25 August 2025, the Appellant's Agents replied to the Respondent, via email, appealing the Respondent's decision to refuse the repayment claims for 2017 and 2019 on the basis that they had only recently been appointed as agents for the Appellant and the Appellant had not been aware of any time limits.

17. On 27 August 2025, the Respondent issued correspondence to the Appellant's Agents, via email, confirming there was an error on the Respondent's RCT system whereby the system showed an RCT credit position for 2017 in error. The Respondent stated to the Appellant that there had been a duplication of an RCT payment notification in respect of 2017 which resulted in that error. Following correction of the error by the Respondent, there was no RCT repayment due in respect of 2017. Furthermore, in that correspondence, the Respondent attached an electronic copy of a letter to the Appellant's Agents, dated 27 August 2025, referring to the refusal of the RCT repayment claim for 2019, stating as follows:

"[…]

I refer to your correspondence in respect of an RCT refund for your above named client which was submitted via the Revenue on line service on the 8th of May 2025.

Under the provisions of Section 865 of [the TCA 1997] (as inserted by Section 17 Finance Act 2003) [the Respondent] is not permitted to refund or offset tax after a period of four years has elapsed from the end of the relevant period.

In order for [the Respondent] to process a refund, a valid claim must have been received within the time limits as set out in legislation. A valid claim must contain all documentation that is reasonably required to allow [the Respondent] proceed with a refund. In this case, as part of the claim relates to the 2019 tax year a valid claim for this period should have been made by 31st December 2023. In these circumstances your claim for refund of RCT deducted in 2019 is refused. […]

You may appeal this decision by completing and submitting a 'Notice of Appeal form' to [the Commission] [postal address for the Commission included]. The Notice of Appeal form is available on [the Commission's] website [website address for the Commission included]. Any appeal must be lodged within 30 days from the date of this letter.

[…]"

18. On 2 September 2025, the Appellant's Agents submitted a Notice of Appeal to the Commission, on behalf of the Appellant. The grounds of appeal are stated as follows:

"We have recently been appointed as agents and accountants for our client [the Appellant's name, PPS number and postal address is provided].

During our process of claiming a refund of [RCT] Deductions suffered by [the Appellant], we have been informed by [the Respondent] that deductions made in […] 2019 were not claimed by his previous accountant and now outside the timescale of claims. However, the client was informed by their previous accountant that this claim for refund was submitted quite some time ago and they were waiting on these being processed, although [the Respondent] have no record of the initial claims being made, whether these have been lost in communication or not." (sic)

19. A copy of the Respondent's decision letter, dated 27 August 2025, as referred to above, was submitted with the Notice of Appeal.

20. The SoC submitted by the Appellant's Agents, provided further information in relation to the Respondent's refusal of the RCT repayment for 2019, as follows:

"We […] have been appointed as agents and accountants for our client […] on 1st April 2025.

During our process of claiming a refund of [RCT] Deductions suffered by [redacted] *for the years 2017 - 2025, we have been informed by [the Respondent] that deductions made in […] 2019 were not claimed by his previous accountant and now outside the timescale of claims.*

However, the client was informed by their previous accountant that the claim for refund for the years 2017 - 2024 were submitted quite some time ago and they were waiting on these being processed, although [the Respondent] have no record of the initial claims being made, whether these have been lost in communication or not.

The client was under the assumption that a claim was already presented to [the Respondent] and supporting documentation from [redacted]*. The amounts deducted during 2017 & 2019 were taken into consideration when calculating [the Appellant's] income tax liability due to* [redacted] *and all taxes paid.*

The RCT amounts for […] 2019 €3,123.80 […]."

21. As referred to in the "Background" section of this determination, see above, on 12 November 2025, the Appellant's Agents submitted correspondence to the Commission, via email, stating that the matter of the RCT repayment claim for 2017 had been resolved between the parties and requested that the appeal proceed in relation to the refusal of the RCT repayment claim for the tax year 2019 only. On 21 November 2025, the Respondent confirmed to the Commission that the appeal in relation to the 2017 tax year had been resolved directly between the parties. Therefore, the appeal then proceeded as an appeal against the refusal of the RCT repayment claim in respect of 2019.

Legislation and Guidelines

22. Section 865 of the TCA 1997, titled "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 <u>*shall not be allowed unless it is made*</u>*—*

[…]

(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)

23. Section 530P of the TCA 1997, titled “Treatment of deducted tax”, provides the following in relation to RCT:

"(1) Where a principal deducts tax from a payment to a subcontractor in accordance with section 530F, such tax shall be treated as a payment on account by the subcontractor –

(a) of income tax for that tax year, where the tax was deducted in the basis period for a tax year, or

(b) of corporation tax for that accounting period, where the tax was deducted in an accounting period of a company.

(2) For the purposes of this Chapter, tax treated in accordance with subsection (1) shall be known as deducted tax.

(3)

(a) Deducted tax shall be available for offset by the Revenue Commissioners against other tax liabilities of a subcontractor and in this subsection 'tax' has the same meaning as in section 960A.

(b) The Revenue Commissioners shall notify a subcontractor of the amount of deducted tax, if any, which is offset against other tax liabilities of the subcontractor.

(4) Where an assessment to income tax or, as the case may be, corporation tax has been made in relation to a subcontractor for a chargeable period, then deducted tax related to that period less any amount which is either -

(a) required to meet the income tax or, as the case may be, corporation tax liability of the subcontractor, or

(b) offset against other tax liabilities of the subcontractor under subsection (3),

may, <u>subject to section 865</u>, be repaid to the subcontractor.

(5) No repayment of deducted tax shall be made, except in accordance with subsection (4).

(6) No amount of deducted tax shall be treated as a payment on account, set off or refunded more than once and no amount of deducted tax set off under subsection (3) or refunded under subsection (4) shall be treated as a payment on account." (emphasis added)

Submissions

Appellant's submissions

24. The Appellant's Agents submitted at the hearing that their firm was appointed as accountant and tax agent for the Appellant on 1 April 2025, and, on appointment, the Appellant's Agents undertook a review of the RCT repayment position for the tax years 2017 to 2025. On 7 May 2025, on behalf of the Appellant, the Appellant's Agents filed with the Respondent a number of claims for repayment of RCT for the years 2017, 2019 and 2023 to 2025. Furthermore, it was submitted by the Appellant's Agents that the Appellant's previous tax agent had advised the Appellant that an RCT repayment claim for 2019 had been submitted to the Respondent and the Respondent was waiting on the submission of a form from [redacted] confirming the Appellant as [redacted] resident taxpayer, before the RCT repayment claims would be released. The Appellant's Agents submitted that the Appellant had changed his representation as he had become frustrated with the service from the previous agent. The Appellant's Agents submitted that there had been a duplication error in the Respondent's system in relation to payment notifications for 2017. In that context, it appeared extremely unlikely that the Appellant's previous tax agent would not have followed up with the RCT repayment claims for 2017 and 2019 as the online RCT system would have shown RCT credits for each of those years at that time.

25. The Appellant's Agents did not make a legal submission at the hearing regarding the legislation applicable to the RCT repayment claims and the time limits relevant to such claims.

Respondent's evidence

26. Witness evidence was provided, under civil affirmation, by one of the Respondent's three caseworkers in attendance at the hearing ("the Witness"). The Witness testified that the first time the Respondent received a claim for repayment of RCT for the tax year 2019 was on 7 May 2025. The Witness further testified that a full review of the Respondent's file and computer system had been completed by the Respondent. This review confirmed there was no systems failure and there was no correspondence received from or on behalf of the Appellant in relation to an RCT repayment claim for 2019 at any stage up to 7 May 2025 which may have resulted in the loss of an RCT repayment claim for 2019. The Witness confirmed there was no record in the Respondents file and system of any attempt to file the RCT repayment claim for 2019, other than when the repayment claim was filed by the Appellant's Agents on 7 May 2025.

27. The Appellant's Agents were offered the opportunity to cross-examine the Witness and opted not to do so.

Respondent's submissions

28. Counsel for the Respondent submitted that the claim for repayment of RCT for 2019 was filed with the Respondent on 7 May 2025, and therefore the claim was made more than four years after the end of the tax period to which it related. Counsel for the Respondent submitted, in accordance with the provisions of section 530P and section 865 of the TCA 1997 that the Respondent was precluded from issuing the RCT repayment as the claim for that repayment had been made outside the four-year statutory time frame. Counsel for the Respondent referred to a number of previous determinations from the Commission dealing with the four-year time limit specifically in the context of claims for repayment of RCT.

Material Facts

29. Having considered the evidence and submissions in this appeal, the Commissioner makes the following findings of material fact:

    29.1. The Appellant is an individual who is resident in [redacted] and not resident in the State, for income tax purposes.

    29.2. The Appellant operates a [redacted] business in [redacted] and, from time to time, undertakes [redacted] contracts in the State as part of that business as and when suitable commercial opportunities arise to do so.

    29.3. The Appellant undertook [redacted] contracts in the State on a number of occasions during 2019 in respect of which RCT equal to 20% was withheld from the payments made by the principal contractors to the Appellant.

    29.4. In 2019, the RCT deducted from the payments made by principal contractors to the Appellant, amounted to a total of €3,123.80.

    29.5. On 7 May 2025, the Appellant's Agents submitted a claim for repayment of RCT deducted from payments made by principal contractors to the Appellant during the tax year 2019, in the amount of €3,123.80.

    29.6. There was uncontested oral evidence from the Witness during the appeal hearing that the Respondent did not receive any claim for repayment of RCT for 2019, by or on behalf of the Appellant, prior to the receipt of the repayment claim from the Appellant's Agents, on behalf of the Appellant, on 7 May 2025.

29.7. There was uncontested oral evidence from the Witness during the appeal hearing that the Respondent undertook a review of its file and computer systems prior to the appeal hearing which had uncovered no evidence in the Respondent's records of any attempt, by or on behalf of the Appellant, to file an RCT repayment claim for 2019 at any stage prior to 7 May 2025.

29.8. No evidence has been provided to the Commission from either party of any claim for repayment of RCT for 2019 being made by or on behalf of the Appellant on or before 31 December 2023.

29.9. On 27 August 2025, the Respondent refused to repay RCT for 2019 on the basis that the claim for that repayment had been made more than four years after the end of the reference period.

29.10. The reference period for RCT purposes is the calendar year.

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 or a decision of the Respondent 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 Revenue Commissioners* [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. 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."*

Date of claim for repayment of RCT

33. The Commissioner has considered the evidence of the Witness, and the submissions from both parties in making this determination.

34. The Commissioner notes the submission by the Appellant's Agents that they were appointed as tax agents for the Appellant on 1 April 2025, and prior to that the Appellant had a different tax agent. The Appellant's Agents contended in written submissions to the Commission that the Appellant's previous tax agent had confirmed to the Appellant that a claim for repayment of RCT for 2019 had been made to the Respondent and the matter was in progress with the Respondent. At the appeal hearing, the Appellant's Agents submitted that the Appellant's previous tax agent had advised the Appellant that an RCT repayment claim for 2019 had been submitted to the Respondent and the Respondent was waiting on the submission of a form from [redacted] tax authorities to confirm the Appellant as [redacted] resident taxpayer, before the RCT repayment claims would be released.

35. The Appellant and the previous tax agent did not attend the appeal hearing. There is no documentary evidence or sworn witness testimony before the Commissioner to support the repayment claim having been filed by the previous tax agent. The Commissioner notes the testimony of the Witness at the hearing that the Respondent did not receive a claim for repayment of RCT for 2019, by or on behalf of the Appellant, prior to the receipt of the repayment claim from the Appellant's Agents, on behalf of the Appellant, on 7 May 2025. The Commissioner notes the further testimony of the Witness that the Respondent had undertaken a review of its file and computer systems prior to the appeal hearing which had uncovered no evidence of any attempt to file an RCT repayment claim for 2019, by or on behalf of the Appellant, at any stage prior to 7 May 2025. The Commissioner notes that the Witness's testimony was provided under civil affirmation and was not contested by the Appellant's Agents during the appeal hearing. The Appellant's Agents were offered the opportunity to bring forward witnesses at the hearing and did not do so. The Appellant's Agents were given the opportunity to cross-examine the Witness at the appeal hearing and did not do so.

36. Based on the oral evidence at the appeal hearing and the submissions before her, the Commissioner concludes that the RCT repayment claim for 2019, filed on 7 May 2025 by the Appellant's Agents on behalf of the Appellant, was the first filing of an RCT repayment claim for 2019 made by or on behalf of the Appellant.

37. The Commissioner is satisfied that there is no evidence before her to support the Appellant's Agents' contention that a claim for repayment of RCT for 2019 was made, by or on behalf of the Appellant, prior to 7 May 2025.

38. Therefore, the Commissioner concludes that, based on the evidence and submissions before her, the claim for repayment of RCT for 2019 was filed with the Respondent, on 7 May 2025.

Statutory time limit

39. 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:

> *"[…] 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."*

40. Section 530P of the TCA 1997 provides for repayment of RCT in certain circumstances. Section 530P(4) of the TCA 1997 provides that repayment of RCT *"may, subject to section 865, be repaid to the subcontractor"*. Section 530P(5) of the TCA 1997 provides that *"[n]o repayment of deducted tax shall be made, except in accordance with"* section 530P(4) of the TCA 1997.

41. The Commissioner notes the use of the word *"shall"* in both section 865(4) and section 530P(5) of the TCA 1997 indicates these provisions are mandatory and there is no discretion in their application. Section 865(4) of the TCA 1997 imposes a mandatory four-year time limit for repayment claims. Furthermore, section 530P(5) of the TCA 1997 has the effect of importing the four-year time limit, as set down in section 865(4) of the TCA 1997, into the legislation which provides for repayments of RCT to subcontractors. Therefore, the four-year time limit set down in section 865(4) of the TCA 1997 is mandatory under the RCT repayment claim legislation. The wording of section 865 and section 530P of the TCA 1997 does not provide for any circumstances in which the four-year time limit may be mitigated or set aside. The legislation does not afford the Commissioner any discretion to disapply the four-year time limit in any circumstances.

42. Following on from the above, and pursuant to the provisions of section 865(4), section 530P(4) and section 530P(5) of the TCA 1997, the Commissioner is satisfied that the mandatory time limit for a claim made by or on behalf of a subcontractor for repayment of RCT for 2019 is four years from the end of that year. It follows that the statutory deadline for claiming a repayment of RCT for 2019 is 31 December 2023. The

Commissioner has found above that the first claim for repayment of RCT for 2019 was made by the Appellant's Agents, on behalf of the Appellant, on 7 May 2025. Therefore, the Commissioner is satisfied that the claim for the repayment of RCT for 2019 was made after 31 December 2023. As that claim for repayment of RCT for 2019 was made after the four-year time limit for such claims had elapsed, that claim for repayment is not allowable in accordance with the provisions of section 865(4) and 530P of the TCA 1997.

43. While the Commissioner empathises with the Appellant in the circumstances, the Commissioner's jurisdiction is limited to considering and applying the tax law, as enacted, to the facts of this appeal.

44. Previous determinations of the Commission have addressed the matter of claims for repayment of tax, including RCT, not being allowed in the context of the statutory four-year time limit imposed by section 865 of the TCA 1997. These determinations can be found on the Commission's website.[1]

Conclusion

45. 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. For the reasons set out above, the Commissioner finds that the Appellant has not discharged the burden of proof in this appeal.

46. The Commissioner has considered the legislation which imposes a statutory four-year time limit in the context of claims for repayment of RCT. The Commissioner finds that the Respondent's decision, to refuse to issue a repayment of RCT for 2019 to the Appellant, on foot of a claim for repayment filed with the Respondent on 7 May 2025, is correct as that decision was made in accordance with the legislation setting down the four-year time limit for such repayments.

47. While empathising with the circumstances of the Appellant in this case, the Commissioner notes that the legislation does not provide for any exceptions to the application of the four-year time limit.

[1] https://www.taxappeals.ie/en/determinations

Determination

48. As such and for the reasons set out above, the Commissioner determines that the decision of the Respondent, dated 27 August 2025, refusing to issue a repayment of RCT to the Appellant for 2019, shall stand. Therefore, the Appellant's appeal is denied.

49. The Commissioner appreciates that this determination will be disappointing for the Appellant. The Commissioner acknowledges the Appellant's efforts in making his appeal [redacted]. The Appellant was entitled to check whether the Respondent's refusal to repay the RCT deducted in 2019 was correct and the Appellant was prudent to do so in the circumstances. However, as noted above, the legislation does not afford the Commissioner any discretion in this matter.

50. 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

51. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ(5) and section 949AJ(6) of the TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ of the TCA 1997 and in particular the matters as required in section 949AJ(6) of the TCA 1997. This notification under section 949AJ of the TCA 1997 is being sent via digital email communication **only** (unless the Appellant opted for postal communication and communicated that option to the Commission). The parties will not receive any other notification of this determination by any other methods of communication.

Appeal

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

Suzanne Carter
Appeal Commissioner
11 June 2026