AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

99TACD2026

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") of a decision of the Revenue Commissioners ("the Respondent") of 9 January 2025. The decision in question is the Respondent's refusal to repay to the Appellant Value Added Tax ("VAT") that she incurred in the acquisition of an Evolution S2 automatic calf feeder ("the automatic calf feeder") manufactured by JFC Manufacturing Co Limited ("the manufacturer"). The Appellant acquired the automatic calf feeder in December 2023 and the amount of VAT at issue is €2,530.

2. The Appellant's claim for the repayment of the VAT that she incurred was made pursuant to Article 5 of SI No 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 Value Added Tax Consolidation Act 2010 ("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 charges VAT to those who receive their agricultural goods or services supplied for consideration.

3. The question 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 the acquisition of the automatic calf feeder was referable to "*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 accordance with the provisions of sections 949U and 949AN of the Taxes Consolidation Act 1997 ("TCA 1997"), this appeal is determined without a hearing.

Background

5. The Appellant is a farmer from County [redacted] and a flat-rate farmer.

6. On 18 December 2023, the Appellant purchased the automatic calf feeder. The VAT charged on this supply was €2,530.

7. On 6 December 2024, the Appellant made a claim by means of the submission of a Form 58 return for the repayment of the VAT that she had incurred in respect of the supply to her of the automatic calf feeder.

8. On 3 December 2024, three days before the making of the claim relevant to this appeal, the Appellant claimed for the repayment of VAT incurred in respect of outlay that she described as being related to the "*Construction of cow shed and workshop".* The amount

of VAT relevant to this claim was €6,158.59. The Respondent later approved the Appellant's claim for the repayment of this VAT incurred.

9. On 9 January 2025, the Respondent issued its decision to refuse the Appellant's claim for the repayment of VAT incurred in relation to the supply of the automatic calf feeder. The reason given for refusal was "*Evolution feeders are not allowable".*

10. On 24 January 2025, the Appellant appealed the Respondent's decision to refuse her VAT repayment claim to the Commission. In the grounds for appeal section of the Notice of Appeal, the Appellant stated:

> "*I am appealing the decision not to allow the VAT claim on the evolution feeders as follows.*
>
> *The feeder is bolted to the ground.*
>
> *A specific wiring job was caried out on the feeder to make it operational.*
>
> *There is only one calving house for the calves. The feeder is in this calving house.*
>
> *The plan is to keep the feeder in the calving house and not to remove it.*
>
> *It would be very difficult to remove the feeder without causing damage."*

11. Later in the appeal process, the Appellant repeated the above grounds in her Statement of Case and then added:

> "*During the year (2023) work was done on the calving house which included a wall being taken down to open the house and the concrete floor was raised in the house. The evolution S2 feed stall was included as part of this project."*

12. On 25 November 2025, the Commissioner issued a direction to the parties for the delivery of pre-hearing material, including any documents not already submitted relevant to the Appellant's claim. The Respondent provided pre-hearing material, however the Appellant did not do so. Following the issuing to the Appellant of reminder directions on 26 January 2026 and 17 February 2026, to which there was no reply, the Commissioner opted to consider the Appellant's appeal based on the content of her Notice of Appeal and Statement of Case, as well as on the content of the Respondent's Statement of Case and Outline of Arguments.

13. In the light of the content of the Appellant's Notice of Appeal and Statement of Case, the Commissioner considered it appropriate to issue a notice to the parties under section 949AN of the TCA 1997. In this notice, dated 6 March 2026, the Commissioner indicated his intention to decide the appeal without a hearing, having regard to a Determination of

the Commission raising a common or related issue. The Determination to which the Commissioner referred in the notice was 231TACD2025. It should be noted that, in accordance with section 949AN(2) of the TCA 1997, both the Appellant and the Respondent were offered the opportunity to object within a period of 21 days to this proposed course of action and to give reasons supporting any objection within the same timeframe. Neither party having objected, the Commissioner has proceeded to determine this appeal in the manner set out in the notice of 6 March 2026.

Legislation

EU Legislation

14. Title XII of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ("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*", are precluded under Article 302 from deducting the VAT they incur in respect of their agricultural activities, but may instead charge 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 goods or services.

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 of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax: uniform basis of assessment 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 section 2(1) of 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. Section 2(1) of the VATCA 2010 provides that *"taxable goods" or "taxable services"* are goods or services 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(1) of the VATCA 2010 a "*flat-rate farmer"* is defined, *inter alia*, 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 No 267 of 1972, entitled the 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.

Submissions

Appellant

31. The Appellant grounded her submission that the VAT incurred in the supply of the automatic calf feeder constituted outlay relating to "*the construction, extension, alteration or reconstruction of any building or structure"* on the fact that it was fixed by bolts to the floor of the calving house in which it was located. She said that therefore it would be difficult to remove the automatic calf feeder from the calving house "*without causing damage".* The Appellant also stated that a "*specific wiring job was carried out on the feeder to make it operational".* Lastly, the Appellant highlighted that the automatic calf

feeder was purchased at the same time as construction work to the calving house was being carried out. This work involved the removal of an internal wall and the raising of the floor of the calving house.

Respondent

32. The Respondent submitted that the VAT at issue that was incurred by the Appellant related to her acquisition of a piece of equipment. It was not VAT incurred on outlay relating to *"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".* Accordingly, the Appellant's claim had been correctly refused. The Respondent highlighted that in previous Determinations of the Commission, namely 202TACD2025 and 231TACD2025, it had been held that VAT incurred by flat-rate farmers in relation to the purchase of automatic calf feeders was not repayable. These automatic calf feeders were likewise fixed by bolts to the floors of the sheds in which they were housed and also were connected to the electricity and water supply. These facts were not sufficient to connect the outlay in question to the construction, extension, alteration or reconstruction of a farm building, in particular when one had regard to the proper method of interpreting taxing legislation as expressed by the High Court in *Perrigo Pharma International DAC v McNamara, The Revenue Commissioners, Ireland and the Attorney General* [2020] IEHC 552 ("*Perrigo*").

33. The Respondent also noted in submission that the automatic calf feeder in question in 231TACD2025 was, as in the instant appeal, an "*Evolution"* model produced by the manufacturer.

Material Facts

34. The following are the material facts in this appeal:

    - the Appellant is a farmer;
    - the Appellant is not an accountable person registered for VAT;
    - in December 2023, the Appellant purchased an automatic calf feeder produced by the manufacturer;
    - the VAT charged in respect of the supply of the automatic calf feeder was €2,530;
    - the automatic calf feeder was installed in the calving house on the Appellant's farm;

- the automatic calf feeder was secured to the concrete floor of the calving house by means of bolts;
- the automatic calf feeder was connected to the water supply and electricity;
- the automatic calf feeder could be uninstalled and removed from the calving house;
- on 6 December 2024, the Appellant made a claim by way of the filing of a Form 58 return for the repayment of the VAT in the sum of €2,530 that she had incurred in respect of the supply of the automatic calf feeder;
- on 9 January 2025, the Respondent refused the Appellant's claim;
- on 24 January 2025, the Appellant appealed this refusal to the Commission.

Analysis

35. 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 repayment of that VAT.

36. 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 repayment 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.

37. The conferral on an unregistered person who is engaged in economic activity of the right to obtain the repayment 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 Case C-132/16 *Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia v* '*Iberdrola Inmobiliaria Real Estate Investments' EOOD* (EU:C:2017:683), 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.

38. In order for a flat-rate farmer to be allowed a repayment under the 2012 Refund Order, the outlay in question must fall clearly within the meaning of the tax referred to in Article

7 therein. That this is so, is apparent from the judgment in *Perrigo,* where, at paragraph 74, McDonald J set out in detail the following 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"."*

39. 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 established is 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 items in issue is refundable by the Respondent to the Appellant.

40. In this appeal, the question is whether the Appellant's outlay on the items in issue 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."* Applying the interpretive approach outlined by McDonald J in *Perrigo,* the Commissioner is satisfied that it did not. This is so for the following reasons.

41. 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".*

42. The Appellant, in her Notice of Appeal and Statement of Case, pointed to the fact that the automatic calf feeder was bolted to the floor and wired to the electricity supply. The Appellant indicated that she had no intention of removing the automatic calf feeder from the calving house in which it was located and also asserted that doing so would in any case be very difficult to achieve "*without causing damage".* She did not specify whether the risk of such damage was to the automatic calf feeder itself, the calving house, or both. The Appellant also highlighted that the automatic calf feeder was purchased at the same time as she incurred outlay on construction work to the calving house. This work involved the removal of an internal wall and the raising of the concrete floor of the calving house.

43. In appeals 202TACD2025 and 231TACD2025, it was held that VAT incurred by flat-rate farmers in respect of outlay on automatic calf feeders was not repayable on the grounds that it was not related to the construction, extension, alteration or reconstruction of a farm building or structure. In 231TACD2025, the particular type of automatic calf feeder, being an Evolution model produced by the manufacturer, was similar to that now at issue in the Appellant's appeal. The Commissioner finds there to be no basis on which to find that the VAT incurred by the Appellant relating to her outlay on the automatic calf feeder should be viewed in a different light.

44. The bolting of a machine to the floor of a farm building or structure does not itself constitute work falling within the parameters of the 2012 VAT Refund Order. Bolts can be taken out and a machine such as a calf feeder then moved from its location. The Appellant's assertion that she had no intention of doing so does not alter this fact. The Commissioner further notes that there is no evidence to support the Appellant's contention that the removal of the automatic calf feeder would involve damage either to the automatic calf feeder or the calving house in which it was located. In this respect, the Commissioner observes that, in accordance with the law as expressed in *Menolly Homes Limited v The Appeal Commissioners and the Revenue Commissioners* [2010] IEHC 49, it is the Appellant who in the tax appeals process bears the burden of proving on the balance of probabilities factual matters in issue. The Appellant has failed to meet the burden of proof in this regard.

45. Moreover, in 231TACD2025, an appeal in which the Commissioner had the benefit of oral evidence given at hearing by a representative of the manufacturer, it was found as a fact that the uninstallation and removal of an Evolution calf feeder was possible. The Commissioner thus held that *"in no sense could the automatic calf feeder, having been installed, be considered something that was then a part of the building or structure in which it was located, namely the farm shed, such that its installation amounted to work*

on the building or structure itself." The Commissioner finds that the same logic applies in this appeal brought by the Appellant of the Respondent's decision. While it appears that the Appellant was carrying out construction work to her calving house by removing an internal wall and raising the concrete floor, the purchase of the automatic calf feeder was not part of or connected to this work. The Appellant's outlay was in respect of an item of farm machinery, not construction work. As a consequence, the VAT incurred by the Appellant is not repayable under the 2012 Refund Order and the decision of the Respondent to refuse the Appellant's claim stands.

Determination

46. The Respondent's determination of 9 January 2025, whereby it refused the Appellant's claim for the repayment of VAT of €2,530, incurred in respect of her purchase of the automatic calf feeder, stands.

47. The Commissioner appreciates that this determination may be disappointing for the Appellant. The Appellant was correct to appeal in relation to what is a complex and challenging area of law so as to obtain clarity on the scope of her right to the refunding of VAT.

48. 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

49. 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

50. 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
1 July 2026