



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Between

06TACD2026

████████████████████

Appellant

and

REVENUE COMMISSIONERS

Respondent

Determination

Introduction

1. This is an appeal to the Tax Appeals Commission (“the Commission”) brought by ██████████ (“the Appellant”) pursuant to section 865(7) of the Taxes Consolidation Act 1997 as amended (“TCA 1997”) against the refusal by the Revenue Commissioners (“the Respondent”) to refund an overpayment of income tax in the amount of €4,005.60 for the tax year 2020, on the ground that the repayment was sought outside the statutory timeframe.
2. In accordance with the provisions of section 949U of the TCA 1997 and by agreement with the parties, this appeal is determined without a hearing.

Background

3. On 22 April 2025, the Appellant submitted his Form 11 income tax return for the year ended 31 December 2020 to the Respondent. The return indicated an overpayment of income tax in the amount of €4,005.60. The Appellant sought repayment of the overpaid sum.

4. On 2 May 2025, the Respondent refused the application for a repayment, on the basis that the claim had been made more than four years after the chargeable period.
5. On 1 June 2025, the Appellant appealed against the Respondent's refusal to the Commission. On 12 September 2025, the Commission notified the parties that the Commissioner considered the appeal suitable for determination without an oral hearing, pursuant to section 949U of the TCA 1997. They were informed that they could object to the Commissioner proceeding without an oral hearing within 21 days of the notice, and that they could also submit any additional documentation that they wished the Commissioner to consider within 21 days. Neither party objected to the appeal being determined without an oral hearing, and the Appellant submitted additional documentation. The Commissioner is satisfied that it is appropriate to determine this appeal without an oral hearing.

Legislation

6. Section 865 of the TCA 1997 provides that

“(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.

[...]

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

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

(a) in the case of claims made on or before 31 December 2004, under any provision of the Acts other than subsection (2), in relation to any chargeable period ending on or before 31 December 2002, within 10 years,

(b) in the case of claims made on or after 1 January 2005 in relation to any chargeable period referred to in paragraph (a), within 4 years, and

(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.”

Submissions

Appellant

7. In his Notice of Appeal, the Appellant stated that

“I had significant difficulties in accessing the RAN number which resulted in numerous phone calls to the revenue helpline. There were 2 occasions where the representative was polite and apologetic as she stated this was an issue with the IT department.

I sought assistance in submitting the form 11 and once received all my prior years from 2019 to 2024 were submitted.

[Due] to COVID and the birth of my second child along with commencing employment with a new company 2020 to 2022 was extremely challenging and difficult due to this in addition COVID.

I ensured all payments relating to my RTSO1 was made on time. This is proof that I do my utmost to adhere to the laws and requirements of the Irish tax system.”

8. In his Statement of Case, the Appellant stated that

“In [REDACTED] 2020 I changed jobs ... As this was real time reporting my P45 was submitted to revenue and was seen on My Revenue.

In [REDACTED] 2020 my daughter was born and I took 2 weeks paternity leave.

It would appear that despite real time reporting I was over deducted PAYE.

Due to multiple attempts to obtain a RAN and TAIN number I was unable to submit my form 11. I was finally able to obtain the the tax certificate with the aid of a lovely lady from the Revenue helpline who contacted the IT department in Revenue.

My first attempt at making a submission was in 2023. I tried to submit my 2019 form 11 but I got overwhelmed with the level of information requested, as most of which was not applicable to myself. I sought assistance from a tax advisor and was then able to make my submissions from 2019 to 2024 inclusive.

I am in acceptance that the refund amounts relating to Health insurance would be lost due to the 4 year deadline. However, losing €4,005.60 due to a revenue over deduction (error) in my PAYE is not acceptable considering the implementation of real time reporting which is meant to avoid errors like this.”

Respondent

9. In its Statement of Case, the Respondent stated that

“The Form 11 Income Tax Return for the year ended 31st December 2020 was submitted to Revenue on 22nd April 2025. This resulted in an overpayment of €4,005.60. As the return was filed more than 4 years after the end of the 2020 tax year, the overpayment is statute barred and repayment of tax cannot be made.

In accordance with Section 959(1) [sic] a chargeable person shall deliver a return to the Collector General for each year that they are/were a chargeable person.

The Appellant did not deliver the return for the period ended 31st December 2020 until 22nd April 2025. In order to be within the 4-year time limit, the return should have been filed by 31st December 2024 for the 2020 tax period.

In accordance with Section 865(1)(a) a “valid claim” shall be construed in accordance with paragraph (b).

Per Section 865(1)(b) a valid claim to the repayment of tax arises when a person furnishes a return as required to be delivered in accordance with any provision of the Tax Acts. In this case as a chargeable person the Appellant was required to file Form 11 Income Tax returns for the period 31st December 2020.

Per Subsection 865(4) a claim for the 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.

Revenue submit that a claim for repayment of tax must be made within four years after the end of the tax year to which the claim relates. Revenue’s position is that no valid claim for repayment had been made by the Appellant within the four-year limitation period per s.865(4) TCA 1997 and that as a result, the repayment claim in respect of the tax year of assessment 2020 is out of time.

In order for the Appellant’s claim to be a valid claim for the repayment of tax, the tax return required to be filed in accordance with Section 959(1) [sic] must have been filed by 31st of December 2024 for the 2020 tax period (4 years). As the Appellant did not

file the return until 22nd April 2025 the repayment shall not be allowed in accordance with Section 865(4) and is statute barred.”

Material Facts

10. Having read the documentation submitted by the parties, the Commissioner makes the following findings of material fact:
 - 10.1. On 22 April 2025, the Appellant submitted his Form 11 income tax return for the year ended 31 December 2020 to the Respondent. The return indicated an overpayment of income tax in the amount of €4,005.60. The Appellant sought repayment of the overpaid sum.
 - 10.2. On 2 May 2025, the Respondent refused the application for a repayment, on the basis that the claim had been made more than four years after the chargeable period. On 1 June 2025, the Appellant appealed against the Respondent’s refusal to the Commission.

Analysis

11. The burden of proof in this appeal rests on the Appellant, who must show that the Respondent was incorrect to refuse his claim for a refund of tax. In the High Court case of *Menolly Homes Ltd v. Appeal Commissioners* [2010] IEHC 49, Charleton J stated at paragraph 22 that “*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.*”
12. Section 865(2) of the TCA 1997 provides that a person is entitled to a repayment of tax paid where an amount of tax paid is not due from that person. However, section 865(4) states *inter alia* that “*a claim for repayment of tax under the Acts for any chargeable period shall not be allowed unless it is made... within 4 years, after the end of the chargeable period to which the claim relates*” (emphasis added). In this appeal, the relevant tax year was 2020, and therefore the repayment claim had to be made by 31 December 2024.
13. The Appellant submitted his income tax return for 2020 on 22 April 2025, and his claim for a refund on foot of the filing of his return was refused by the Respondent on 2 May 2025. Consequently, the Commissioner is satisfied that the application for a refund was made outside the four-year timeframe prescribed by section 865(4) of the TCA 1997.
14. In his submissions to the Commission, the Appellant has outlined difficulties experienced by him in trying to submit his 2020 return. However, he has not disputed the claim of the

Respondent that it was not submitted until April 2025. While he has stated that he believes the Respondent was at fault for the overpayment by him of income tax, the Commissioner is satisfied that section 865(3) makes clear that “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.” Therefore, the onus rests on the taxpayer to make a claim for repayment to the Respondent.

15. Furthermore, the Commission’s jurisdiction is limited to considering and applying the relevant legislation in the context of tax appeals, and does not extend to considering allegations of poor customer service on the part of the Respondent. Nor does the Commission have jurisdiction to consider complaints alleging maladministration of a taxpayer’s affairs by the Respondent. The Commission’s jurisdiction is considered in depth in the judgment of the Court of Appeal in *Lee v Revenue Commissioners* [2021] IECA 18, wherein Murray J stated that:

“76. The jurisdiction of the Appeal Commissioners ...is limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions of the TCA. That means that the Commissioners are restricted to inquiring into, and making findings as to, those issues of fact and law that are relevant to the statutory charge to tax. Their essential function is to look at the facts and statutes and see if the assessment has been properly prepared in accordance with those statutes. They may make findings of fact and law that are incidental to that inquiry. Noting the possibility that other provisions of the TCA may confer a broader jurisdiction and the requirements that may arise under European Law in a particular case, they do not in an appeal of the kind in issue in this case enjoy the jurisdiction to make findings in relation to matters that are not directly relevant to that remit, and do not accordingly have the power to adjudicate upon whether a liability the subject of an assessment has been compromised, or whether Revenue are precluded by legitimate expectation or estoppel from enforcing such a liability by assessment, or whether Revenue have acted in connection with the issuing or formulation of the assessment in a manner that would, if adjudicated upon by the High Court in proceedings seeking Judicial Review of that assessment, render it invalid.”

16. In conclusion, the Commissioner is satisfied that the Appellant’s application for a refund of overpaid tax was made outside of the timeframe prescribed by the TCA 1997, and therefore was correctly refused by the Respondent. The Commissioner appreciates that this determination will be disappointing for the Appellant. However, as explained above,

the Commissioner's jurisdiction is limited to considering and applying the relevant legislation, and consequently the appeal is refused.

Determination

17. In the circumstances, and based on a review of the facts and a consideration of the submissions, material and evidence provided by both parties, the Commissioner is satisfied that the Respondent was correct in refusing the Appellant's application for a refund of income tax in the amount of €4,005.60 for 2020.
18. This Appeal is determined in accordance with Part 40A of the TCA 1997 and in particular sections 949AL and 949U thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

Notification

19. 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

20. 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.



Simon Noone
Appeal Commissioner
06 January 2026