



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

Between

10TACD2026



**Appellant**

and

**The Revenue Commissioners**

**Respondent**

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**Determination**

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## Contents

Introduction .....	3
Background.....	3
Legislation and Guidelines .....	6
Submissions .....	8
<i>Appellant's submissions</i> .....	8
<i>Respondent's submissions</i> .....	10
Material Facts .....	11
<i>The burden of proof</i> .....	12
<i>Computation of VRT1</i> .....	13
<i>Jurisdiction of an Appeal Commissioner</i> .....	14
<i>Conclusion</i> .....	15
Determination .....	16
Notification .....	16
Appeal .....	17

## Introduction

1. This is an appeal to the Tax Appeals Commission (“the Commission”) brought by [REDACTED] (“the Appellant”) pursuant to and in accordance with the provisions of section 949I of the Taxes Consolidation Act 1997 (“the TCA 1997”) against an assessment made by the Revenue Commissioners (“the Respondent”) in relation to Vehicle Registration Tax (“VRT”) on the importation of a passenger motor vehicle into Ireland (“the State”).
2. The appeal concerns the calculation of VRT1 on the first registration of the motor vehicle in the State, and in particular the value of the Open Market Selling Price (“OMSP”) of the vehicle.
3. On 3 April 2025, the Appellant duly appealed to the Commission by filing a Notice of Appeal. On 28 May 2025 the Appellant submitted a Statement of Case (“SoC”). On 27 May 2025 the Commission received the Respondent’s SoC. The Commissioner has considered all documentation submitted by the parties in this appeal.
4. In accordance with the provisions of section 949U of the TCA 1997, and by agreement with both parties, this appeal is adjudicated without a hearing.

## Background

5. In January 2025, the Appellant purchased and imported a used passenger motor vehicle, [REDACTED] (“the Vehicle”), into the State. The Vehicle had been first registered in [REDACTED].
6. On 18 February 2025, the Appellant applied to register the Vehicle in the State by presenting it at a National Car Testing Service Centre (“NCT Centre”). An OMSP of €79,862 was used in the calculation of the taxes and fees due on the registration of the Vehicle. The following VRT and fees were assessed and the total liability was paid by the Appellant:

VRT1	€23,958
NOx VRT3	€215
vEMC Fee	€14
Total	€24,187

7. The Vehicle was allocated the Irish registration number [REDACTED].
8. The VRT1 was computed by multiplying the OMSP by the relevant VRT1 percentage rate by reference to the CO2 emissions of the Vehicle (i.e. 30%).

9. The Appellant was not satisfied with the amount of VRT1 computed. On 25 March 2025, the Appellant lodged a first stage appeal with the Respondent's VRT Appeals Unit ("the first stage appeal"). As part of that appeal, the Appellant provided independent valuations from [REDACTED] stating valuations of €89,950 and €90,000. The Valuations were dated [REDACTED] February 2025 and [REDACTED] March 2025 respectively.

10. The grounds of appeal in the first stage appeal to the Respondent were as follows:

*"[...]*

*The OMSP (Excluding VRT & NOx) calculated by Revenue for this vehicle is €79,862. When the VRT of €23,958 & NOx of €215 charged by Revenue is added to this, the total value is €104,035. This figure represents the revenues OMSP for this vehicle which I believe is completely overvalued.*

*I have received two OMSP valuations for this vehicle from SIMI registered dealers and they both have put an OMSP of €90,000 (Including VRT & NOx) on this vehicle. The VRT value based on the dealer OMSP is €20,770. This represents an over charge of €3,188 which I am requesting to be refunded.*

*Please see proposed calculation below:*

- o OMSP - €90,000 ([REDACTED] dealer quote)*
- o OMSP Less VRT - €69,231*
- o Rate of VRT – 30%*
- o CO2 VRT Charge - €20,770 (€69,231 x 30%)*
- o Overcharge - €3,188 (€23,958 - €20,770)*

*"[...]"*

11. The Appellant disputed the method used to calculate the VRT. The Appellant contended that the OMSP is inclusive of 30% VRT and therefore the OMSP should be discounted to remove that VRT element before the VRT rate (30%) is applied to the discounted value.

12. On 2 April 2025, the first stage appeal was denied. The Respondent's determination stated:

*"VRT is charged at the rate of a percentage, according to the CO2 emissions, of the price, inclusive of all taxes and duties, which, in the opinion of the Revenue Commissioners, the vehicle might reasonably have been expected to fetch on a first arm's length retail sale in the State at the time of registration.*

*This price is described in the relevant legislation as the Open Market Selling Price (OMSP). The matter has been examined in some detail, with reference to the tax and duty inclusive retail price a vehicle of the same description might fetch, and the Commissioners are satisfied that the valuation placed on your vehicle was a reasonable assessment of its minimum open market selling price at the time of registration. Therefore, I regret to inform you that no refund is due in these circumstances.*

*[...]*

*The OMSP used for your vehicle at time of registration is €79,862 at a VRT rate of 30% and NOx value of €215. Valuations submitted (€89,950 & €90,000) were greater than OMSP used. Therefore, unfortunately in this case, there is no refund due.”*

13. On 2 April 2025, following the determination of the first stage appeal, the Appellant emailed the Respondent stating:

*“[...] You have quoted the OMSP figure of €79,862. This figure is excluding the VRT and NOx costs [...]. When all added together €79,862 + €24,173 + €215 = €104,250. The dealer OMSP valuation i have provided of €89,950 and €90,000 are inclusive of all VRT & NOx [...].”*

14. On 30 April 2025, the Respondent replied by email to the Appellant stating:

*“[...] Revenue is required to determine the price, **inclusive of all taxes and duties**, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm’s length sale thereof in the State by retail (the OMSP).*

*The OMSP used was €79,862 and the VRT paid was €23,958 (€79,862 x 30%)*

*There was also NOx of €215, bringing the total to €24,173.*

*This OMSP applied is lower than the two comparators cited in your Notice of Appeal [...]*

*If the OMSP was €104,035, as stated in your Notice of Appeal, the VRT would have been €31,210 (€104,035 x 30%) + NOx €215 = €31,415.*

*[...]“*

15. On 2 May 2025, the Appellant emailed the Respondent stating:

*“[...] What I can’t believe is happening is how Revenue are charging VRT on top of a figure with VRT already included. [...] I will need to take this to my local politicians as this is an absolute disgrace.”*

### **Legislation and Guidelines**

16. The legislation relevant to this appeal is contained in sections 132 and 133 of the Finance Act 1992 as amended (“the FA 1992”).

17. Section 132 of the FA 1992 provides:

*(1) Subject to the provisions of this Chapter and any regulations thereunder, with effect on and from the 1st day of January, 1993, a duty of excise, to be called vehicle registration tax, shall be charged, levied and paid at whichever of the rates specified in subsection (3) is appropriate on –*

*(a) the registration of a vehicle, [...]*

*(2) Vehicle registration tax shall become due and be paid at the time of the registration of a vehicle or the making of the declaration under section 131(3), as may be appropriate, by –*

*[...]*

*(b) the person who registers the vehicle,*

*[...]*

18. Section 133 of the FA 1992 provides:

*(1) Where the rate of vehicle registration tax charged in relation to a category A vehicle or a category B vehicle is calculated by reference to the value of the vehicle, that value shall be taken to be the open market selling price of the vehicle at the time of the charging of the tax thereon.*

*(2) (a) For a new vehicle on sale in the State which is supplied by a manufacturer or sole wholesale distributor, such manufacturer or distributor shall declare to the Commissioners in the prescribed manner the price, inclusive of all taxes and duties, which, in his opinion, a vehicle of that model and specification, including any enhancements or accessories fitted or attached thereto or supplied therewith by such manufacturer or distributor, might reasonably be expected to fetch on a first arm’s length sale thereof in the open market in the State by retail.*

*(b) A price standing declared for the time being to the Commissioners in accordance with this subsection in relation to a new vehicle shall be deemed to be the open market selling price of each new vehicle of that model and specification.*

*(c) Notwithstanding the provisions of paragraph (b), where a price stands declared for a vehicle in accordance with this subsection which, in the opinion of the Commissioners, is higher or lower than the open market selling price at which a vehicle of that model and specification or a vehicle of a similar type and character is being offered for sale in the State while such price stands declared, the open market selling price may be determined from time to time by the Commissioners for the purposes of this section.*

*(d) Where a manufacturer or sole wholesale distributor fails to make a declaration under paragraph (a) or to make it in the prescribed manner, the open market selling price of the vehicle concerned may be determined from time to time by the Commissioners for the purposes of this section.*

*(3) In this section -*

*"new vehicle" means a vehicle that has not previously been registered or recorded on a permanent basis -*

*(a) in the State under this Chapter or, before 1 January 1993, under any enactment repealed or revoked by section 144A or under any other provision to like effect as this Chapter or any such enactment, or*

*(b) under a corresponding system for maintaining a record for vehicles and their ownership in another state,*

*and where the vehicle has been acquired under general conditions of taxation in force in the domestic market;*

*"open market selling price" means -*

*(a) in the case of a new vehicle referred to in subsection (2), the price as determined by that subsection,*

*(b) in the case of any other new vehicle, the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, would be determined under subsection (2) in relation to that vehicle if it were on sale in the State*

*following supply by a manufacturer or sole wholesale distributor in the State,*

*(c) in the case of a vehicle other than a new vehicle, the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm's length sale thereof in the State by retail and, in arriving at such price -*

*(i) there shall be included in the price, having regard to the model and specification of the vehicle concerned, the value of any enhancements or accessories which at the time of registration are not fitted or attached to the vehicle or sold therewith but which would normally be expected to be fitted or attached thereto or sold therewith unless it is shown to the satisfaction of the Commissioners that, at that time, such enhancements or accessories have not been removed from the vehicle or not sold therewith for the purposes of reducing its open market selling price, and*

*(ii) the value of those enhancements or accessories which would not be taken into account in determining the open market selling price of the vehicle under the provisions of subsection (2) if the vehicle were a new vehicle to which that subsection applied shall be excluded from the price.*

## **Submissions**

### *Appellant's submissions*

19. In ■■■ Notice of Appeal, the Appellant submitted the following grounds of appeal:

*"Revenue in calculating the value of the vehicle have only depreciated the vehicle value by 6%. Revenue have put a current value including VRT & NOx of €104,035 on this vehicle. I queried the current value applied with Revenue and they told me I had to obtain two dealer valuations for them to review my case. I obtained the valuations for the vehicle as requested and issued them to Revenue. The dealer valuations for the vehicle were €89,950 and €90,000. These valuations were the value that the dealers would expect to sell the vehicle on their forecourt for and would include all VRT and NOx costs within these figures. Revenue have determined that the valuation placed on my vehicle was a reasonable assessment of its minimum open market selling price (OMSP) at the time of registration. Revenue also noted at the end of the determination letter that they had used an OMSP of €79,862 and that the dealer*

valuations I had provided in the value of €89,950 & €90,000 were greater than the figure Revenue had used and therefore no refund was due. However, as I have clearly explained to Revenue, the OMSP valuations from the dealers included all VRT & NOx costs within the figures they have provided. The Revenue OMSP of €79,862 excluded VRT & NOx costs. As stated above, when the VRT & NOx values being charged by Revenue are added to their OMSP the overall figure is €104,035. The calculation of the VRT based on the highest value obtained from my [REDACTED] dealer [...] is as follows:

Please see proposed calculation below:

- o OMSP - €90,000 (Dealer quote)
- o OMSP Less VRT - €69,231
- o Rate of VRT – 30%
- o CO2 VRT Charge - €20,770 (€69,231 x 30%)
- o Overcharge - €3,188 (€23,958 - €20,770)

I believe that the current selling price valuation that Revenue have applied to my vehicle is grossly over valued. Most [REDACTED] depreciate in excess of 20% in the first year and Revenue have only applied a 6% depreciation which equates to a depreciation value of €5,098 in this time period.

I would respectfully request a review of the figures as I believe I have been over charged for the VRT on my vehicle and request a refund for the amount I have been overcharged.”

20. In [REDACTED] SoC, the Appellant submitted the following:

“[...] In the way Revenue calculate VRT on used vehicles imported into this country, they are effectively charging VRT on a figure that already has VRT included in it. I believe the VRT should only be charged once and I’m requesting the Tax Appeal Commission to review this practice of double taxing VRT. I’m requesting a refund of the amount of this double taxation which is calculated below in the value of €5,514,

Revenue use the [...] OMSP to calculate the VRT on used imported vehicles. This OMSP includes the following costs:

- Cost of the Vehicle from the manufacturer
- Value Added Tax

- VRT charge
- NOX charge

*When calculating the VRT charge on a used vehicle being imported into the country, Revenue apply their VRT percentage onto the OMSP as a VRT charge on the vehicle.*

*[...] the VRT percentage charged is 30% of the OMSP on the vehicle. Of the total VRT charge of €23,958 on my vehicle, €5,514 is 30% VRT charged on VRT. [...]*

- Cost of vehicle from manufacturer - €49,811 @ 30% - €14,943
- VAT @ 23% - €11,456 @30% - €3,437
- VRT @ 30% - €18,380 @ 30% - €5,514

*Total Cost of additional VRT - €23,958*

*To give you an example of how absurd this is, if i had bought the car brand new from a main dealer, I would have paid a total of €19,556 in VRT. I'm being charged €23,894 in VRT for a second hand vehicle. How can it be acceptable that I have to pay an extra €4,338 in VRT for a used vehicle over a new vehicle.*

*Why is the original VRT figure not removed from the OMSP figure prior to the new VRT calculation being made?*

*VRT is an outrageous tax as it is, but to be double charging VRT on a used imported vehicle is an absolute disgrace.*

*[...]*

*I have no issue with the OMSP value that revenue have applied to my vehicle, however, i believe that the VRT value within the OMSP should be removed before the new VRT value is applied. This is a double taxation which is absolutely outrages.”*

#### *Respondent's submissions*

21. The Respondent's SoC stated:

*“The vehicle was registered with an OMSP of €79,862. [...].*

*The two comparators send in at first stage had higher values than OMSP, so no revision.*

*The VRT paid was €23,958 (€79,862 x30%) + Nox of €215 = €24,173.*

*The appellant says we used an OMSP of €104,035 (€79,862 + €24,173) and it should be reduced to around €90,000 in accordance with comparators.*

*Revenue sent an explanation to appellant pointing out the OMSP is inclusive of all taxes (including VRT), €79,862 was the OMSP we used, and VRT is only paid once (i.e. at registration)*

*The appellant's response was that [REDACTED] understands how we calculate the VRT, but [REDACTED] feels it's unfair to include the VRT in the OMSP and then to base the VRT on the total figure.*

*Revenue is satisfied that the VRT was calculated correctly, in accordance with legislation."*

### **Material Facts**

22. Having reviewed all submissions in this appeal the Commissioner makes the following findings of material fact:

22.1. In January 2025, the Appellant purchased and imported the Vehicle from [REDACTED] [REDACTED] into the State.

22.2. The Vehicle was first registered in [REDACTED] [REDACTED].

22.3. On 18 February 2025, the Vehicle was presented to a NCT Centre for first registration in the State.

22.4. The Respondent allocated an OMSP of €79,862 to the Vehicle for the purposes of the calculation of the VRT and fees due on registration in the State.

22.5. Based on the CO2 emissions of the Vehicle, a VRT1 percentage rate of 30% was applied to the OMSP to compute the VRT1.

22.6. The total VRT and fees liability was €24,187. The breakdown of the total is as follows:

VRT1            €23,958

NOx VRT3      €215

vEMC Fee      €14.

22.7. The Appellant paid the total liability in full and the Vehicle was registered in Ireland with registration number [REDACTED].

- 22.8. After the registration was completed, the Appellant obtained independent valuations from [REDACTED] dealerships of €89,950 and €90,000.
- 22.9. Both independent valuations were higher than the OMSP used by the Respondent in the VRT calculation (€79,862).
- 22.10. On 25 March 2025, the Appellant filed a first stage appeal with the Respondent, providing the two independent valuations to the Respondent for the purposes of the appeal.
- 22.11. On 2 April 2025, the Respondent denied the first stage appeal, determining that the VRT and fees computed at the time of registration was correct.
- 22.12. There was no dispute on the assessment of the NOx VRT3 (€215) or the vEMC Fee (€14) charged at the time of registration. The Appellant's grounds of appeal refer solely to the assessment of the VRT1 (€23,958).

## **Analysis**

### *The burden of proof*

23. The appropriate starting point for the analysis is to confirm that, in an appeal before the Commission, the burden of proof rests on the Appellant, who must prove on the balance of probabilities that an assessment to tax is incorrect.
24. This proposition is now well established by case law. For example, in the High Court case of *Menolly Homes Ltd v Appeal Commissioners and another* [2010] IEHC 49 ("*Menolly Homes*"), at paragraph 22, Charleton J. stated:
- "The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioners as to whether the taxpayer has shown that the relevant tax is not payable"*.
25. The Commissioner considers it useful to set out paragraph 12 of the judgment of Charleton J. in *Menolly Homes*, where he 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 [...]"*
26. In *Lee v Revenue Commissioners* [2021] IECA 18 and [2021] IECA 114 ("*Lee*"), the Court of Appeal made clear that the function of the Appeal Commissioner is to determine by

reference to applicable legislation the correct amount of tax owed. Murray J. stated at paragraph 76:

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

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

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

#### *Computation of VRT1*

28. Sections 132 and 133 of the FA 1992 set down the method for calculating VRT1 on the first registration in the State of imported used motor vehicles. The starting point in the calculation is the OMSP. OMSP is defined in section 133(3) of the FA 1992 as *“[...] the price, inclusive of all taxes and duties, [...]”* that the vehicle would be expected to fetch on the open market if it is sold for the first time in the State as at the date of the registration.

29. Once the OMSP is established, the relevant VRT1 percentage rate is applied to the OMSP to compute the VRT1 on registration of the Vehicle in the State. The VRT1 percentage rates applicable are stated in a table in section 132 of the Finance Act 1992. Both parties agree that, based on the CO2 emissions of the Vehicle, the correct VRT1 percentage rate to be applied to the OMSP is 30%.

30. The Appellant submits that the OMSP is the price *“inclusive”* of all taxes and duties and therefore the OMSP includes an amount of VRT1 within its value. The Appellant further submits that it is not correct to apply the relevant VRT1 percentage rate to the OMSP as the OMSP already includes VRT1. The Appellant states that the OMSP should be discounted to exclude the VRT1 value included within it before the relevant VRT1 percentage rate (30%) is applied to compute the VRT1 on the first registration of the Vehicle in the State. The Appellant states that, if the OMSP is not discounted in this way, prior to applying the relevant VRT1 percentage rate to the OMSP, this effectively amounts to double taxation.

31. The Commissioner is satisfied that the method for computing VRT1 is set down in the legislation and the wording in the legislation is clear and unambiguous. It provides for two steps in the computation of VRT1. The first step is to determine the OMSP, as defined in section 133(3) of the FA 1992. Once the OMSP is determined, the second step is to apply the relevant VRT1 percentage rate to that OMSP. The computation method set down in

the legislation does not provide for discounting of the OMSP for any reason before applying the relevant VRT1 percentage rate to the OMSP.

32. The definition of OMSP in section 133(3) of the FA 1992 is “[...], the price, inclusive of all taxes and duties, [...]” that the Vehicle would be expected to fetch if it is sold in an open market sale in the State at the time of its first registration. The use of the word “inclusive” in the definition of OMSP and the absence of any exclusions from the OMSP within the legislation puts the matter beyond doubt in this regard.
33. The OMSP used by the Respondent for the computation of VRT1 is €79,862. The Appellant obtained two independent valuations [REDACTED] stating values of €89,950 and €90,000. Both independent valuations confirmed values in excess of the OMSP used by the Respondent to compute the VRT1. Therefore, the Commissioner is satisfied that these independent valuations do not provide evidence that the OMSP used by the Respondent was overstated.
34. The OMSP used by the Respondent is €79,862. It is agreed that the VRT1 percentage rate is 30% based on the CO2 emissions of the Vehicle. The VRT1 is calculated, in accordance with the two-step computation method set down in the legislation, by multiplying the OMSP (€79,862) by the VRT1 percentage rate (30%). This results in VRT1 in the amount of €23,958. Therefore, the Commissioner finds that the Appellant has not shown that the VRT1 assessed (€23,958) is incorrect. The Commissioner is satisfied that the correct OMSP has been assigned by the Respondent and therefore, the correct VRT1 has been assessed, in accordance with the relevant legislation.

#### *Jurisdiction of an Appeal Commissioner*

35. The Commissioner notes the Appellant’s contention that the application of the relevant VRT1 percentage rate to the OMSP effectively amounts to double taxation on the Appellant. The Appellant submits that the VRT1 percentage rate should be applied to the OMSP after the OMSP has been discounted to remove the VRT1 already implicit within the OMSP value. The Appellant submits that the computation method set down in legislation results in double taxation and is therefore unfair.
36. As set out above, the Commissioner is satisfied that the legislative framework for calculating VRT is clear and requires the VRT1 percentage to be applied to the OMSP as defined. The legislation does not provide for discounting of the OMSP in any circumstances before applying the VRT1 percentage rate.
37. In the case of *Lee*, as referred to above, at paragraph 20, Murray J. stated:-

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

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

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

39. The judgment in *Lee* affirms that the Commissioner’s role is to interpret the legislation and apply the legislation to the facts of the appeal before her.

40. The Commissioner notes the Appellant’s submissions and calculations of the alleged double taxation element in the VRT1 charge. However, the Commissioner is satisfied that she does not have discretion to set aside a decision of the Respondent, that is made pursuant to the correct interpretation and application of the relevant legislation, based on considerations of alleged double taxation or unfairness. Such grounds of appeal do not fall within the jurisdiction of an Appeal Commissioner and therefore do not fall to be determined as part of this appeal. Such matters come within the jurisdiction and remit of the Courts. The Appellant was correct to seek clarification from the Commission on this matter.

### *Conclusion*

41. In an appeal before the Commission, the burden of proof rests on the Appellant. The Appellant must prove, on the balance of probabilities, that either an assessment to tax or a decision of the Respondent is not correct.

42. The Commissioner finds:

42.1. The Appellant has not shown any basis upon which the decision of the Respondent to refuse the Appellant’s first stage appeal is incorrect.

42.2. The two-step computation method used by the Respondent to calculate the VRT1 is in accordance with the legislative framework and is correct.

42.3. The OMSP used in the calculation of the VRT1 in this case is not overstated.

- 42.4. There is no basis within the legislation for discounting the OMSP, before applying the relevant VRT1 percentage rate, to eliminate the opportunity for double taxation or an unfair result to arise.
43. Finally, the Commissioner notes the Appellant's contention that the computation method for VRT1 results in double taxation and unfairness. The Commissioner concludes that she does not have jurisdiction to consider such matters in this appeal.

### **Determination**

44. As such and for the reasons set out above, the Commissioner determines that the appeal must be denied, as the Appellant has not succeeded in showing that the OMSP assigned to the Vehicle and the calculation of the VRT1 were incorrect. Therefore, the Respondent's assessment of the VRT payable by the Appellant in respect of the Vehicle, in the amount of €23,958, shall stand.
45. The Commissioner appreciates that this determination will be disappointing for the Appellant. The Commissioner acknowledges the concerns expressed by the Appellant regarding double taxation and unfairness within the VRT1 calculation. The Appellant was correct to check the VRT1 imposed was accurate, and ■■■ was prudent to do so in the circumstances. However, as noted above, the legislation does not afford the Commissioner any discretion in this matter.
46. This Appeal is determined in accordance with Part 40A of the TCA 1997 and, in particular, section 949AK and section 949U thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

### **Notification**

47. 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

48. 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  
7 January 2026