



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

39TACD2026

Between

[REDACTED]

Appellant

and

The Revenue Commissioners

Respondent

Determination

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Introduction

1. This determination concerns an appeal to the Tax Appeals Commission (“the Commission”) by the Appellant against a determination of the Respondent that he is a liable person for local property tax (“LPT”) in respect of a property with property ID [REDACTED] (“the Subject Property”) for the tax years 2021 to 2025 inclusive (“the Relevant Years”). It also concerns the Appellant’s specification as the designated liable person for LPT in respect of the Subject Property for the Relevant Years.
2. At the outset, the Appeal Commissioner (“the Commissioner”) wishes to acknowledge the personal and sensitive nature of the matters related to this appeal.
3. The appeal proceeded by way of a remote hearing held in private.

Background

4. LPT is an annual tax on residential property situated in the State. It is payable by the liable person or persons in relation to the property.
5. By way of correspondence dated 11 March 2025, the Respondent notified the Appellant that it had determined that he is a liable person for LPT in respect of the Subject Property for the Relevant Years. In that same correspondence, the Respondent also notified the Appellant that he had been specified as the designated liable person in respect of that property for the same period.
6. The Appellant disputes the Respondent’s position and contends that his former wife bears sole liability for the LPT for the Relevant Years.
7. The Appellant appealed to the Commission on 8 April 2025.
8. The Appellant submitted a notice of appeal and accompanying documentation in support of his appeal. Each party provided a statement of case. The Respondent submitted an outline of arguments in advance of the hearing, along with further written submissions following the hearing, in compliance with a direction given by the Commissioner.

Legislation

9. The legislation relevant to the substantive issue in this appeal is set out below.

The Finance (Local Property Tax) Act 2012, as amended (“the LPT Act”)

10. Section 2 of the LPT Act states, among other things, that:

“In this Act -

...

'liability date' means -

- (a) *1 May 2013, in respect of the year 2013*
- (b) *in respect of any other year, 1 November in the preceding year;*

[...]"

11. Section 11(1) of the LPT Act provides as follows:

"Subject to the provisions of this section, a person who holds any estate, interest or right in a relevant residential property entitling the person to -

- (a) *the immediate possession of such property for a period that may equal or exceed 20 years, or*
- (b) *the receipt of rents or profits of such property for a period that may equal or exceed 20 years,*

shall, for the purposes of this Act, be a liable person in relation to that property."

12. Section 11(3) of the LPT Act states, among other things, that:

"Without prejudice to subsections (1) and (2), the following persons shall, for the purposes of this Act, be liable persons in relation to a relevant residential property (the "property") –

...

- (f) *a person occupying the property with a prima facie right to apply to be registered, pursuant to the Registration of Title Act 1964, in respect of any estate, interest or right that would entitle the person to the possession or receipt referred to in subsection (1)(a) or (b)."*

13. Section 42(1) of the LPT Act provides as follows:

"Where 2 or more persons are liable persons in relation to a relevant residential property, one return in respect of the property shall be prepared and delivered by the liable person who is the designated liable person as determined in accordance with section 43."

14. Section 43 of the LPT Act states, among other things, that:

- “(1) *In this section "specified class of person" means a class of person specified in the Table to this section.*
- (2) *This section has effect for the purpose of determining who shall be the designated liable person for the purposes of section 42(1).*
- (3) *Subject to subsections (4) and (5), for the purposes of section 42(1) the designated liable person -*
- (a) *if one only of the specified classes of person is applicable in the circumstances concerned - shall be the person who falls within that specified class, or*
- (b) *if several of the specified classes of person are applicable in the circumstances concerned - shall be the person who falls within whichever of those applicable classes is the class that appears, in the Table to this section, before the other applicable class or classes.*
- (4) *Notwithstanding subsection (3), for the purposes of section 42(1) the designated liable person shall, if the Revenue Commissioners exercise the power under subsection (5), be the person specified by them in the exercise of that power.*
- (5) *The Revenue Commissioners may specify in writing that one of the liable persons referred to in section 42(1) shall be the designated liable person if either -*
- (a) *they are of the opinion that it would be more appropriate that that person be the designated liable person than the person who would otherwise fall to be treated as the designated liable person by virtue of the operation of subsection (3), or*
- (b) *the application of subsection (3) does not, in the circumstances concerned, result in the determination of a designated liable person.*

...

Table 1

Classes of person.

1.	<i>The liable person who is nominated by joint election of all of the other persons who are liable persons in relation to the relevant residential</i>
----	--

	<i>property, being a person whose name, address and personal public service number are notified in writing to the Revenue Commissioners.</i>
2.	<i>The person who complied with section 6 of the Act of 2011 in relation to the relevant residential property.</i>
3.	<i>The person who complied with section 5 of the Act of 2009 in relation to the relevant residential property.</i>
4.	<i>If the relevant residential property is jointly owned and the joint owners are a married couple or civil partners, as the case may be, the assessable spouse or civil partner where an election under section 1018 or 1031D of the Act of 1997 has effect.</i>
5.	<i>If the relevant residential property is jointly owned and the joint owners are partners in a partnership, the precedent partner (within the meaning of section 1007 of the Act of 1997).</i>
6.	<i>The liable person with the highest total income (within the meaning of section 3(1) of the Act of 1997).</i>
7.	<i>If the relevant residential property is jointly owned and one of the joint owners is a company, the person who is not the company.</i>
8.	<i>If the relevant residential property is jointly owned and some of the joint owners are not resident or not ordinarily resident in the State, within the meaning of section 819 or 820, as the case may be, of the Act of 1997, the person who is resident or ordinarily resident in the State.”</i>

The Registration of Title Act, 1964, as amended (“the Registration of Title Act”)

15. Section 51 of The Registration of Title Act provides as follows:

“(1) A registered owner of land may transfer the land or any part thereof, and the transferee shall be registered as owner of the land transferred.

(2) *There shall be executed on the transfer an instrument in the prescribed form, but until the transferee is registered as owner of the land transferred, that instrument shall not operate to transfer the land.*

(2A) *In this section “transfer” includes “lease”, and cognate words shall be construed accordingly.”*

16. Section 60(1) of the Registration of Title Act provides as follows:

“In case of the defeasance of the estate or interest of a registered owner of land, that is to say, where -

(a) *under a power of sale conferred by a mortgage effected before the first registration of the land, or*

(b) *under a deed poll executed in pursuance of the Lands Clauses Acts or in pursuance of any statutory provision to the same effect, or*

(c) *under a sale in execution of any judgment or order of a court, or*

(d) *under a power of appointment, or*

(e) *under a vesting order, or*

(f) *under any enactment, or*

(g) *in any other case not provided for by this Act, and which may be prescribed,*

the ownership of the land passes to another person otherwise than by transfer from the registered owner or from his personal representatives, then, subject to general rules, the Authority shall, on the application of that person and on production of the prescribed evidence, register him as owner of the land.”

Evidence and Submissions

Appellant’s oral evidence

17. The Appellant gave sworn oral testimony on factual matters at the hearing.

18. The Appellant’s oral evidence included the following, incorporating relevant extracts from the transcript of the hearing:

18.1. The Subject Property was purchased in or around 2013.

18.2. At the time of its acquisition in 2013, the Appellant and his former wife were married and living together as husband and wife.

- 18.3. “[REDACTED] my ex-wife’s name was on the mortgage and [REDACTED] [REDACTED] on the deeds.”
- 18.4. Following [REDACTED] in or around 2013, the Subject Property was rented to tenants.
- 18.5. “... there were two court orders stating that [the Subject Property] should be handed over to me by my ex-wife.”, which arose from matters relating to judicial separation and divorce proceedings.
- 18.6. In response to a question asked by the Commissioner, the Appellant stated that he began to reside in the Subject Property in “either 2018 or 2019, I am not a hundred percent sure.”
- 18.7. By the time that he started to reside in the Subject Property, the former tenants had vacated the property.
- 18.8. The Appellant became the owner of the Subject Property in 2025.

Appellant’s submissions

19. The Appellant’s position is that he is not a liable person for LPT in respect of the Subject Property for the Relevant Years, on the basis that he did not become the owner of the property until 2025, by which time the liability dates for the Relevant Years had passed.
20. This remains the position even though he was residing in the Subject Property on each of the liability dates and notwithstanding that, prior to the earliest of the liability dates for the Relevant Years, the Circuit Family Court had ordered that his former wife transfer her legal and beneficial interest in the Subject Property to him for his sole use and benefit.

Respondent’s submissions

21. The Respondent’s position is that Appellant is a liable person for LPT in respect of the Subject Property for the Relevant Years, in accordance with section 11(3)(f) of the LPT Act. This remains the position notwithstanding that the Appellant was not the owner of the property on the liability dates for the Relevant Years.
22. In addition, in accordance with section 43(5) of the LPT Act, the Respondent has specified that the Appellant is the designated liable person in respect of the Subject Property for the Relevant Years. The stated rationale for doing so was based on his occupation of the

property, along with the significance of the Circuit Family Court's order of [REDACTED] 2019.

Material Facts

23. Having considered the documentation submitted, and having heard the Appellant's evidence and the submissions of the parties at the hearing, the Commissioner makes the following findings of material fact:

- 23.1. The Subject Property is a residential property.
- 23.2. The Appellant's former wife purchased the Subject Property in or around 2013.
- 23.3. Following its purchase, the Subject Property was rented to third parties.
- 23.4. The Appellant and his former wife entered into marriage prior to 2013.
- 23.5. Over time, their marriage deteriorated and ended in divorce in 2019.
- 23.6. The Subject Property was not used as the family home by the Appellant and his former wife when they were living together as husband and wife.
- 23.7. The Appellant has resided in the Subject Property since at least 2019, by which time the former tenants had vacated the property.
- 23.8. The Appellant became the owner of the Subject Property in 2025.
- 23.9. The Subject Property is registered with the Land Registry on folio [REDACTED] ("the Subject Property's Folio").
- 23.10. In part two of the Subject Property's Folio, it is recorded that the Appellant's former wife was registered as the full owner with absolute title of the Subject Property from [REDACTED] 2013 until [REDACTED] 2025, at which point the Appellant was registered as the full owner with absolute title of the Subject Property.
- 23.11. On [REDACTED] 2018, the Circuit Family Court ordered that the Appellant's former wife transfer her legal and beneficial interest in the Subject Property to the Appellant.
[REDACTED]
[REDACTED]
- 23.12. On [REDACTED] 2019, the Circuit Family Court ordered that the Appellant's former wife transfer her legal and beneficial interest in the Subject Property to the Appellant for his sole use and benefit. [REDACTED]
[REDACTED]

23.13. By way of correspondence dated 11 March 2025, the Respondent notified the Appellant that it had determined that he is a liable person for LPT in respect of the Subject Property for the Relevant Years. In that same correspondence, the Respondent also notified the Appellant that he had been specified as the designated liable person in respect of the Subject Property for the Relevant Years.

Analysis

Burden of proof

24. The burden of proof in this appeal rests on the Appellant to establish that the Respondent erred in determining that he is a liable person and the designated liable person for LPT for the Relevant Years in respect of the Subject Property.

25. In the High Court case of *Menolly Homes Ltd v. Appeal Commissioners and Anor.* [2010] IEHC 49 (“*Menolly Homes*”), Charleton J. stated at paragraph 22, among other things, 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.”

26. Additionally, in *Hanrahan v The Revenue Commissioners* [2024] IECA 113 (“*Hanrahan*”), the Court of Appeal clarified the approach to the burden of proof where an appeal relates to the interpretation of law only. The court stated, among other things, that:

“97. Where the onus of proof lies can be highly relevant in those cases in which evidential matters are at stake. ...

98. In the present case however, the issue is not one of ascertaining the facts; the facts themselves are as found in the case stated. The issue here is one of law; ... Ultimately when an Appeal Commissioner is asked to apply the law to the agreed facts, the Appeal Commissioner’s correct application of the law requires an objective assessment of what the law is and cannot be swayed by a consideration of who bears the burden. If the interpretation of the law is at issue, the Appeal Commissioner must apply any judicial precedent interpreting that provision and in the absence of precedent, apply the appropriate canons of construction, when seeking to achieve the correct interpretation. ...”

27. This appeal concerns the correct interpretation of the legislation governing liable persons for the purposes of LPT, and its application to the facts of this appeal.
28. The standard of proof applicable in this appeal is the balance of probabilities.

The Commissioner's jurisdiction

29. The Commission is a statutory body created by the Finance (Tax Appeals) Act 2015. It is independent of the Respondent.
30. As a statutory body, the Commission only has the powers that have been granted to it by the Oireachtas. The powers of the Commission to hear and determine tax appeals are set out in Part 40A of the Taxes Consolidation Act, 1997, as amended ("the TCA 1997").
31. The Commission's jurisdiction was considered by the Court of Appeal in the case of *Lee v Revenue Commissioners* [2021] IECA 18 ("*Lee*"), in which Murray J. stated at paragraph 20, among other things, that:

"The Appeal Commissioners are a creature of statute, their functions are limited to those conferred by [the TCA 1997], 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 1997] or must arise by necessary implication from the terms of that legislation."

32. The Commissioner refers further to *Lee*, wherein Murray J. stated at paragraph 76:

"The jurisdiction of the Appeal Commissioners ... under those provisions of [the TCA 1997] in force at the time of the events giving rise to these proceedings and relevant to this appeal ... is limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions of [the TCA 1997]. 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 1997] 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 [the Respondent is] precluded by legitimate expectation or estoppel from enforcing such a liability by assessment, or whether [the Respondent has] 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.”

33. While *Lee* concerned assessments raised before the enactment of the Finance (Tax Appeals) Act 2015, and the statutory analysis was therefore based on the older legislation, Part 40 of the TCA 1997, the overarching analysis of Murray J. is applicable to Part 40A of the TCA 1997.

34. It follows from the judgment in *Lee* that the Commissioner does not have jurisdiction to adjudicate upon, among other things, allegations of unfairness in this appeal. The Commissioner has no equitable power or wider discretion to disapply statutory provisions.

35. It is also useful to cite paragraph 12 of the judgment of Charleton J. in *Menolly Homes*, as follows:

“Revenue law has no equity. Taxation does not arise by virtue of civic responsibility but through legislation. ...”

36. In this appeal, the Commissioner’s role is to consider whether the Appellant is a liable person for LPT in respect of the Subject Property for the Relevant Years, along with considering the Appellant’s specification as the designated liable person, in accordance with the provisions of the LPT Act.

Substantive issues

37. There is no dispute between the parties concerning whether the Subject Property comes within the charge to LPT, its valuation or the quantum of LPT.

38. This appeal concerns whether the Appellant is a liable person for LPT for the Relevant Years in respect of the Subject Property. It also concerns the Appellant’s specification as the designated liable person in respect of that property for the same period.

39. In considering the substantive issues in this appeal, consistent with the judgment in *Hanrahan*, the Commissioner is required to apply the appropriate canons of construction in interpreting the relevant legislative provisions governing liable persons for the purposes of LPT.

40. It is clear from the line of recent authority, including the Supreme Court judgments in *The People (DPP) v. Brown* [2018] IESC 67 (“*Brown*”), *Dunnes Stores v. The Revenue*

Commissioners [2019] IESC 50 (“*Dunnes*”), *Bookfinders Ltd. v. The Revenue Commissioners* [2020] IESC 60 (“*Bookfinders*”), *Heather Hill Management Company CLG and Anor. v An Bord Pleanála* [2022] IESC 43 (“*Heather Hill*”) and *Hanrahan*, that the starting point of an interpretative exercise in an appeal of this nature is to consider the ordinary and natural meaning of the wording of the statute itself, viewed in context.

41. Applying the principles of statutory interpretation enunciated in *Brown*, *Dunnes*, *Bookfinders* and *Heather Hill*, the Commissioner is satisfied that no further rules of interpretation are required; the wording of the relevant provisions is plain and self-evident, viewed in context.

Liable person

42. In accordance with section 2 of the LPT Act, the liability dates in respect of the Relevant Years are 1 November 2020, 1 November 2021, 1 November 2022, 1 November 2023 and 1 November 2024.
43. The liability for LPT may be borne by one or more persons depending on their connection to the property on a liability date. Where there is more than one liable person in relation to the property, all liable persons are jointly and severally liable for the LPT payable in respect of the property.
44. Section 11(3)(f) of the LPT Act provides that “*a person occupying the property with a prima facie right to apply to be registered, pursuant to the Registration of Title Act 1964, in respect of any estate, interest or right that would entitle the person to the possession or receipt referred to in subsection (1)(a) or (b).*” is a liable person in respect of that property.
45. As the Commissioner has found as a material finding of fact that the Appellant has resided in the Subject Property since at least 2019, he is satisfied that the Appellant occupied the Subject Property on each of the liability dates in respect of the Relevant Years.
46. Prior to the earliest liability date in respect of the first of the Relevant Years, the Circuit Family Court had ordered that the Appellant’s former wife transfer her legal and beneficial interest, as full owner with absolute title, in the Subject Property to the Appellant for his sole use and benefit.
47. The Commissioner is satisfied that the orders made by the Circuit Family Court conferred on the Appellant a *prima facie* right to apply to be registered as the owner of the Subject Property, in accordance with section 60(1) of the Registration of Title Act.

48. The Commissioner is satisfied that following the transfer ordered by the Circuit Family Court, the Appellant would be entitled to the immediate possession or the receipt of rent or profits of the Subject Property for a period equal to or exceeding 20 years, as referred to subsections 1(a) and 1(b) of section 11 of the LPT Act.
49. Therefore, the Commissioner is satisfied that the Appellant is a liable person for LPT for the Relevant Years in respect of the Subject Property, in accordance with section 11(3)(f) of the LPT Act. This remains the position notwithstanding that the transfer ordered by the Circuit Family Court was not effected until 2025, by which time the liability dates for the Relevant Years had passed.
50. The Commissioner is satisfied that the remaining provisions of section 11 of the LPT Act do not have the effect of displacing the Appellant as a liable person.
51. Consequently, it follows that the appeal on this issue cannot succeed.
52. The Commissioner now considers the Appellant's specification as the designated liable person.

Designated liable person

53. Section 42(1) of the LPT ACT provides that where there is more than one liable person in relation to a relevant residential property, the designated liable person, as determined in accordance with section 43 of the LPT Act, is required to file a single LPT return in respect of that property for the period concerned.
54. Section 43(3) of the LPT Act provides a basis for determining who is the designated liable person by reference to a table ("the Table") contained within that section of the LPT Act, which specifies "*classes of person*" in ascending numerical order.
55. Where the application of section 43(3) of the LPT Act results in establishing only one "*specified classes of person*", that person is the designated liable person. Where there is more than one "*specified classes of person*" concerned, the person who appears in the Table before any other person or persons is the designated liable person.
56. Notwithstanding section 43(3) of the LPT Act, the Respondent is empowered under section 43(4) of the LPT Act to specify a liable person as the designated liable person if either of the circumstances provided in section 43(5) of the LPT Act arise.
57. Section 43(5) of the LPT Act provides that the Respondent may specify one of the liable persons in relation to a relevant residential property where the application of section 43(3) of the LPT Act does not result in the "*determination of a designated liable person*", or

where the Respondent is of *“the opinion that it would be more appropriate”* to treat a liable person other than the one determined in accordance with section 43(3) of the LPT Act as the designated liable person.

58. In the present case, in a letter accompanying the Respondent’s determinations dated 11 March 2025, the Respondent informed the Appellant that he and his former wife were liable persons for the Relevant Years in respect of the Subject Property.
59. That correspondence also noted that, in accordance with section 43(5) of the LPT Act, the Respondent had specified the Appellant as the designated liable person for the Relevant Years. The decision to do so was based on his occupation of the property, along with the significance of the Circuit Family Court’s order of [REDACTED] 2019.
60. The Commissioner is satisfied that the Respondent was entitled to specify the Appellant as the designated liable person for the Relevant Years, in accordance with section 43(5) of the LPT Act. Therefore, it follows that the appeal on this issue cannot succeed.

Determination

61. Having considered the evidence adduced and all the material submitted by the parties, for the reasons set out above, the Commissioner is satisfied that the Appellant is a liable person for LPT for the Relevant Years in respect of the Subject Property.
62. The Commissioner is also satisfied that the Respondent was entitled to specify the Appellant as the designated liable person for LPT for the Relevant Years in respect of the Subject Property.
63. The Respondent’s determinations of 11 March 2025 shall both stand.
64. This appeal is determined in accordance with Part 40A of the TCA 1997 and in particular section 949AL. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.
65. The Commissioner recognises that this determination may be disappointing for the Appellant and is empathetic to the personal circumstances described on appeal. The Commissioner is, however, bound to apply the provisions of the legislation, and he has no equitable power or wider discretion to disapply statutory provisions on the ground that he sympathises with an appellant’s personal circumstances. In that respect, it is noted that the relevant provisions of the LPT Act afford no discretion to the Commissioner.
66. The Commissioner hopes that the Appellant’s [REDACTED] conveyed during the hearing improve for him.

Notification

67. 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

68. 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.

A handwritten signature in black ink, appearing to read 'Conor Walsh', with a long, sweeping horizontal stroke above the name.

Conor Walsh
Appeal Commissioner
10 February 2026

The Tax Appeals Commission has been requested to state and sign a case for the opinion of the High Court in respect of this determination, pursuant to the provisions of Chapter 6 of Part 40A of the Taxes Consolidation Act 1997.