

Public Consultation *12/19*  
Tax Appeals Commission  
Floor 8, Fitzwilton House,  
Wilton Terrace,  
Dublin 2  
D02 FX04

Dear Sir /Madam,

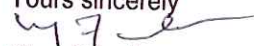
VRT

I am not an expert on this tax and sought an opinion from Mr. Ryan Stewart who was instrumental in having the recent successful ECJ case heard.

I have done this as I notice a lot of VRT cases in TAC. I set out his views below, which may be included on my submission

- "If a more co-operative approach was adopted from the outset, assisting the taxpayer to avail of their reliefs, rather than an adversarial approach, where it is assumed that the taxpayer is being underhanded or evasive when seeking a relief, it would be a major help to speed up the process –
- It would also be helpful if there was a simpler approach to availing of the reliefs, as well as entering an appeal, and more information about the process being made public – regarding VRT there is little or no information available.
- While these steps may not directly impact the appeals mechanism, – it would remove 'irritants' where cases are being rejected out of hand at the earliest opportunity by Revenue officials, thereby reducing the volume of cases being sent forward to appeal, making it more cost-efficient and less time consuming for both Revenue and the general public."

Yours sincerely

  
Mary Farrell  
22/9/2017