

# Statement of Case



TAX APPEALS  
COMMISSION

Guidance is available to assist you in completing your Statement of Case. You can access the guidance on the Tax Appeals Commission website, [www.taxappeals.ie](http://www.taxappeals.ie) or contact the Tax Appeals Commission on **01 6624530** and a copy of the guidance will be sent to you.

**If you are completing this form by hand, please use block capitals. You can enclose a document with additional information if you need more space in which to write.**

## What is a Statement of Case?

The Statement of Case is the next stage of the appeals process, following your Notice of Appeal. This document sets out the facts and evidence that you expect to present in support of your appeal.

## Section 1: Appellant's details

**Appellant Name:**

(individual, company or organisation)

**PPSN / Tax Reference Number:**

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**Tax Appeals Reference Number:**

## Section 2: Appeal Details

Please tick Yes/No as required.

**Is there agreement, on the part of the party, to the Appeal Commissioners determining the appeal without a hearing if deemed applicable?**

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

**Should a hearing be required, is it the intention of the party to be represented (i.e. Barrister/Solicitor/Tax Agent)?**

<input type="checkbox"/>	<input type="checkbox"/>
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**If known at this time, please provide an estimation of the likely duration of a hearing. (e.g. ½ Day, 1 day, etc...)**

**Please indicate your preference if you wish to have your hearing held in private, public or part-private?**

By default, all hearings are held in public unless requested to be held in private.

**Private**

**Public**

**Part-Private**

If you have selected part-private, please state what parts of your hearing you are referring to below:

**Section 3: Outline of Relevant Facts**

Please describe the facts related to the matter under dispute.

**Section 4: Statutory Provisions**

You are requested to include a list of the sections in legislation that relate to your appeal, if known to you.

**Section 5: Case Law**

You are requested to include here a list of the relevant case law which you consider will support your appeal, if you know of any relevant case law.

**Section 6: Supplementary Information**

Please kindly provide any further information that you deem relevant at this time, and which will assist the Appeal Commissioner.

**Where to return this form**

Once completed, please return this form to the Tax Appeals Commission, with a copy to the other party via email at [info@taxappealsireland.ie](mailto:info@taxappealsireland.ie)

If you are unable to submit via email, please forward to the postal address below. You must also provide a copy of this material to the other party.

**Tax Appeals Commission**

**Fitzwilliam Court**

**Leeson Close**

**Dublin 2, D02 YW24**