

About the Tax Appeals Commission

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Who we are and what we do

The Tax Appeals Commission is an independent statutory body, tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes.

The Commission currently comprises of two Appeal Commissioners appointed by the Minister for Finance, four temporary Appeal Commissioners and a number of administrative staff who support the Commissioners in their work.

[Our Mission](#)

Our mission is to provide a modern, independent and efficient appeals process in relation to the hearing and adjudication of all tax appeals.

[Our Work](#)

We discharge our mission by

- Processing all Office of the Appeal Commissioners (“OAC”) appeals which were on hand pre-commencement of the TAC on 21 March 2016, which were transferred to us from the OAC and which we term “transitional” appeals
- Processing all legacy appeals
- Processing all pre-commencement applications for cases stated to the High Court, in respect of previous OAC determinations
- Processing all appeals received by the TAC since commencement on 21 March 2016. This includes, inter alia, case hearings, preliminary hearings and case management conferences
- Reporting on case outcomes through the publication of determinations
- Utilising our voted budget in an effective manner to deliver our services
- Employing a suitable number of skilled and qualified staff in accordance with our voted budget.

Our Vision

We aim to deliver an exemplary service in the processing and adjudication of tax appeals, by providing an efficient and accessible appeals process which will produce a body of legally reliable determinations that help clarify relevant areas of taxation law and legislation.

Our Values

The values which underpin our work are:

- Independence
- Impartiality
- Efficiency
- Accessibility
- Transparency

Establishment

The Tax Appeals Commission (TAC) was established on 21 March 2016 in accordance with the provisions of the Finance (Tax Appeals) Act 2015.

The Finance (Tax Appeals) Act 2015 was signed into law by the President on 25 December 2015. The Minister for Finance signed the relevant commencement orders to give effect to the new legislative provisions on 26 February 2016. On 21 March 2016 the Tax Appeals Commission was established and the new regime for the processing of tax appeals entered into force.

Section 10 of the Finance (Tax Appeals) Act 2015 specifically provides that the Commission and its members shall be independent in the performance of their functions. In addition, various provisions in the 2015 Act provide the Commissioners with powers to manage cases more actively than in the past, thereby reinforcing the independent operation of the appeals process.

The Office is a public body for the purposes of the Freedom of Information Act, 2014 (the FOI Act). Accordingly, its records may, subject to certain exceptions, be accessed by an FOI request.

Role and Responsibilities

The main role of the Tax Appeals Commission (TAC) is to adjudicate, hear and determine appeals against decisions and determinations of the Revenue Commissioners concerning taxes and duties.

The role and responsibilities of the TAC are to fulfil the requirements established under the Finance (Tax Appeals) Act 2015 and the Finance (Tax Appeals and Prospectus Regulation) Act 2019. With some exceptions, the TAC examines complaints from people who feel they have been unfairly treated by assessments raised by the Revenue Commissioners in a fair, impartial and expeditious manner.

Functions of the Tax Appeals Commission

The specific functions of the Appeal Commissioners are set forth in section 6 of the Finance (Tax Appeals) Act 2015 and section 5 of the Finance (Tax Appeals and Prospectus Regulation) Act 2019.

In carrying out their functions, the Appeal Commissioners are obliged to ensure that proceedings before them are accessible, fair and conducted as expeditiously as possible.

The 2015 Act contains a number of provisions which are intended to underpin and safeguard the impartiality and independence of the Commissioners in the exercise of their functions, including, inter alia, section 3 which establishes the Commission as a body corporate, section 6 which establishes the functions of the Appeal Commissioners and section 10 which requires the Commission to be independent in the performance of its functions.

Records held by the TAC

The range of records held in the TAC fall within the following broad categories (some overlap may occur).

Internal Administration Records

- Personnel Records
- Accounts Records
- Assets Register
- Civil/Public Service Guidelines and Circulars
- Speeches and Briefing by the TAC/staff of the Commission e.g. appearances before the Public Accounts Committee
- Notes and minutes of management meetings and associated documentation
- Records relating to publication of reports e.g. annual reports, including records relating to translation, tendering, designing and printing

- Management of the website of the TAC
- Management of appeals, including those where cases stated were requested
- Statistics on appeals
- FOI requests for access to records held by the Commission
- Data Protection Act requests for access to records held by the Commission
- General enquiries and correspondence, including the Office of the Ombudsman
- Records relating to services provided by 3rd parties supplying ancillary support to the TAC
- Transcripts of hearings that are commissioned by parties

Policy

- Correspondence/Contact with other Government bodies
- Correspondence/Memo of Understanding with the Department of Finance
- Records of internal policy

Legislation and related matter

- Discussions with the Department of Finance regarding the operation of the Act

Staff Instructions/Guidelines

- Internal procedures records
- Liaison arrangements with Appellants and Respondents

Services provided by the Tax Appeals Commission

- Appeal records, including records of communications with Appellants and Respondents

- Submissions made by Appellants and Respondents which may include personal information relevant to the appeal
 - Records of legal advice sought and received
 - [Determinations](#) of the TAC
 - Other records relating to examinations/investigations, including appeal closure details, analysis and comment by officials of the TAC
 - Guidance for Appellants
 - [Annual reports](#)
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Corporate Strategy

The key strategic priorities of the Tax Appeals Commission are:

[Strategic Priority 1 – Processing Tax Appeals](#)

- to process and adjudicate on all legacy appeals by the end of 2020
- to increase case efficiency and the number of determinations each year
- to ensure all taxpayers are afforded an equal opportunity to appear before the TAC
- to ensure the delivery of a quality appeals processing service to all parties in all appeals

[Strategic Priority 2 – Organisational Capacity](#)

- to ensure that we have sufficient numbers of well trained and flexible staff at all times to deliver on our priorities
- to ensure that we have sufficient and appropriate office space to deliver on our priorities
- to ensure that we have strong, accountable relationships with key stakeholders
- to ensure that our governance arrangements are in accordance with best practice

Strategic Priority 3 – Public Accountability and Transparency

- to make determinations available to our stakeholders and to the public, ensuring that the outcomes of tax appeals are accessible and transparent
- to be fully transparent and accountable in how we operate and use public resources

Full details of the TAC's Statement of Strategy 2017-2020 is available on our website at: [Statement of Strategy](#).

Corporate Information

Annual Report

The Tax Appeals Commission submits a report to the Oireachtas each year in relation to its activities during the previous year. The TAC's Annual Reports are available on our website at [Annual Report](#).

Organisational Structure

Chairperson: Marie-Claire Maney

Appeal Commissioners: Mark O'Mahony

Lorna Gallagher

Appeal Commissioner (temp.): Conor Kennedy

Paul Cummins

Fiona McLafferty

Charlie Phelan

Administration:

Chief Operations Officer:	Sinead Boyle (Principal Officer)
Corporate Services/Appeals Support:	1 Assistant Principal Officer
Scheduling Manager:	1 Assistant Principal Officer
ICT Manager:	1 Assistant Principal Officer
Case Managers:	5 Assistant Principal Officers
Human Resources/Finance:	1 Higher Executive Officer
IT Support/Data Security:	1 Higher Executive Officer
Administration Support Appeals:	3 Higher Executive Officers 4 Executive Officers 6 Clerical Officers
Administration Support Scheduling:	1 Executive Officer
Administration Support HR/Finance:	1 Clerical Officer

Pay Grading

The salary of an Appeal Commissioner is the equivalent of an Assistant Secretary in the Civil Service. The salaries scales of civil servants may be found at: www.publicjobs.ie

Location of the Tax Appeals Commission

The Office is located at Fitzwilliam Court, Leeson Close, Dublin 2, D02 YW24.

Opening hours: between 9.00 and 5.30 Monday to Thursday and between 9:00 and 5:00 on Friday.

Contact details

Post: Tax Appeals Commission
Fitzwilliam Court,
Leeson Close,
Dublin 2, D02 YW24.

Telephone: +353-1-662 4530

Fax: +353-1-661 1892

Email: info@taxappeals.ie

Email: scheduling@taxappeals.ie for queries regarding the scheduling of appeals for hearings

Service Level Agreement with Revenue

A service level agreement is in place between the TAC and Revenue, which establishes both parties' responsibilities for all administrative and accounting procedures. The first of such agreements was put in place in February 2005 and variations of same have been rolled over ever since. The most recent signed agreement was effected in 2016. This agreement was informally rolled over to span 2017, given that no material issues or concerns were identified with the application of same.

Following the appointment of a new senior management team in the TAC, during the second half of 2017, a meeting was convened in Q4, between the TAC and Revenue, to discuss the continuance of the Service Level Agreement and amendments which would be required in future agreements. The amendments discussed included

- the future roll over of agreements
- deletion of references to the Office of the Appeals Commissioners and required updating to reflect the change over to the TAC
- clarification of the roles of the Payroll Shared Services Centre and PeoplePoint, within the terms of the agreement

- potential new protocols related to the purchase of goods and services

It is the intention of both the TAC and Revenue that we will enter into an updated Service Level Agreement, which will reflect the latest position on the administrative interaction of both offices.

2016 Service Level Agreement between the Office of the Revenue Commissioners and the Office of the Appeal Commissioners (OAC)/Tax Appeals Commission (TAC)

Background

The original agreement was signed on 15 February 2005 following on from the recommendations of the Steering Group on the Office of the Revenue Commissioners and the Final Report of the Parliamentary Enquiry into DIRT, that the Office of the Appeal Commissioners should be provided with a separate independent Vote and Accounting Officer. The purpose of those recommendations was to make more transparent the independence and autonomy of the Office of the Appeal Commissioners from the Office of the Revenue Commissioners. There was provision in the original agreement that there would be a review in 2006. This was inserted to facilitate appropriate review of the operation of the Agreement. No problems or issues materialised and the agreement was rolled over until 2012. A further agreement was put in place from 2012 until 31 December 2015.

Under the provisions of the Finance (Tax Appeals) Act 2015, which is expected to be commenced during 2016, the role, functions and structure of the Office of the Appeal Commissioners are being reformed and enhanced. A key purpose behind these developments is to further emphasise the independence and impartiality of the tax appeals system. This Service Level Agreement is intended to help ensure that the transition to the new arrangements is completed in a smooth and efficient fashion.

Within the framework of the clear responsibilities of the Accounting Officer for the OAC/TAC (as set out in the Department of Finance memorandum of December 2003, "The Role and Responsibilities of Accounting Officers"), the service arrangements as set out below are agreed. These have regard to the recommendations of the draft Report of the Working Group on the resource requirements of the Tax Appeals Commission.

[Accounts/Finance](#)

General Payments

Revenue will provide a general payments service for OAC/TAC. The service will also include the operation of suspense accounts for the deduction and payover of withholding tax, etc.

Reports

Revenue will also provide, upon request, any available financial reports for OAC/TAC from Revenue's financial management system.

Assets Register

OAC/TAC will continue to maintain its own Assets Register and forward details to Revenue for inclusion in the Appropriation Account.

Appropriation Account

Revenue will prepare and submit the Appropriation Account for signing by the Accounting Officer for the OAC/TAC before the 31st March. Revenue will also facilitate the C&AG auditors in their audit of the Appropriation Account and OAC/TAC will provide any information necessary in this regard.

Salaries

Financial Shared Services Killarney (FSS) will continue to provide a salaries service for staff of OAC/TAC until the migration of this service from FSS to the Payroll Shared Service Centre (PSSC). This service encompasses the payovers of tax and voluntary deductions and end-of-year payroll processing. Revenue will manage the migration process for the staff of OAC/TAC from FSS to PSSC. Revenue will continue to provide the quarterly billings for salary and T&S expenditure.

Personnel

All of the officers currently employed in OAC/TAC are civil servants. For the time being, Revenue's Human Resources Division will continue to provide administrative support on HR related matters in conjunction with PeoplePoint as required for staff of OAC/TAC. All transactional support will be provided by PeoplePoint.

Superannuation

Staff employed in the OAC/TAC should liaise with the Superannuation Team in PeoplePoint in relation to Superannuation matters, Revenue HR can provide advice in such matters if required. All transactional support will be provided by PeoplePoint.

Other Services

Revenue will continue to provide support and advice in relation to Health & Safety matters to OAC/TAC. Revenue will also provide support and advice in relation to drawdown of Government contracts that are in place, e.g. for supply of stationery. The OAC/TAC will continue to have access to Revenue's library facilities.

IT Services

Purchasing

Revenue will continue to advise and assist OAC/TAC in the sourcing, purchase of hardware and software supplies. All suppliers will be instructed to send invoices to OAC/TAC for approval prior to OAC/TAC forwarding them to Logistics Branch.

Maintenance/User Support

Revenue will host ICT equipment in the Revenue Data Centre for the OAC/TAC in line with hosting arrangements for other PSBs. Revenue will provide telephony services and will provide on-going IT helpdesk support and maintenance to OAC/TAC until new support and maintenance contracts with successful ICT suppliers are implemented by the OAC/TAC.

IT Development

Revenue will provide assistance and advice in relation to the further development and procurement of IT facilities and services, as appropriate.

Internal Audit

Advice on the Internal Audit function will continue to be available to the OAC/TAC from the Revenue Internal Audit Unit on request.

Review

This agreement extends an earlier agreement which was commenced on 1 January 2011 and will be reviewed again not later than the end of December 2016.

Signed _____ Date _____

Principal, Tax Appeals Commission

Signed _____ Date _____

Finance Officer

Office of the Revenue Commissioners

Website

Our website (www.taxappeals.ie) contains additional information about the TAC. This includes:

- Determinations Issued
 - Notice of Appeal, Notice of Late Appeal and Statement of Case Forms
 - [Rules and Procedures](#)
 - Information published by the TAC regarding the services we provide
 - Guidance Notes for Appellants regarding:
 - Making an appeal
 - Statement of Case
 - Outline of Arguments
 - Setting out Legal Arguments, Burden of Proof and Evidence
 - Hearings
 - Conduct of an Appeal Hearing
 - Determinations
 - Appealing a Determination
 - Actions taken by the Appeal Commissioners
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