

FOI - Functions and Services Provided to the Public

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The service we provide

The Tax Appeals Commission is an independent statutory body, tasked with providing a modern and efficient appeals process 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. 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.

We aim to deliver an exemplary service in the processing and adjudication of tax appeals. Appeals to the Tax Appeals Commission must be made in writing, either online, by email or by post. The written appeal you make is called a Notice of Appeal.

Right to appeal

You can appeal only where the law gives you a right of appeal.

The Tax Appeals Commission deals with tax assessments which are under dispute with Revenue and final decision letters issued by Revenue. When you have a right of appeal, the official notice of a tax assessment from Revenue or final decision letter from Revenue will make this clear.

What you can appeal to the Tax Appeals Commission

You can appeal against most Revenue assessments of the amount of tax or duty to be paid.

You can also appeal against most types of Revenue decision with which you disagree. However, you can only do so when you have received a final notice of assessment or a letter communicating the final decision from Revenue.

You should consider your options before appealing, including asking Revenue to look again at the assessment. Many disagreements can be settled by discussions or correspondence with Revenue without you actually having to go to the Tax Appeals Commission.

Some examples of the types of final Revenue notifications that can be appealed are:

- refusal of a relief such as an expense deduction from trading profits
- refusal of a claim for a repayment of tax
- refusal of a tax credit or allowance
- valuation of an asset for Capital Gains Tax (CGT) purposes
- decision that a person is tax-resident in Ireland
- decision about whether a person is self-employed or an employee for tax purposes
- a determination on the rate of Value-Added Tax (VAT) chargeable
- valuation of an imported car for Vehicle Registration Tax (VRT) purposes.

In general, only the person who is directly affected by the particular assessment or decision is entitled to appeal.

What you cannot appeal to the Tax Appeals Commission

There are certain matters that you cannot appeal to the Tax Appeals Commission.

Please review these carefully before submitting a Notice of Appeal to the Tax Appeals Commission.

Before making an appeal, you should know that the TAC cannot:

- Decide on matters that do not relate to tax.
- Change the law.
- Deal with administrative complaints about the conduct of Revenue officials. If you are unhappy with the way Revenue has dealt with your tax affairs, please refer to its guidance and how to complain on www.revenue.ie/en/corporate/information-about-revenue/customerservice/how-to-complain/index.aspx.
- Resolve a difference of opinion between you and Revenue where the Revenue opinion has not reached the stage where a notice of assessment has issued or a formal decision has been made.
- **Decide or vary the amount of interest on late payment of tax. The amount of interest arising on late payment of tax is imposed by legislation. The Tax Appeals Commission has no discretion to adjust interest charges.**
- In limited circumstances, you may be entitled to appeal against a Revenue decision in relation to the imposition of tax penalties. It will not deal with penalties which may separately apply.
- Tax overpaid for a tax period which is out of time. For example, in the case of tax collected by your employer through the PAYE system, the time limit for appealing against tax overpaid is 4 years after the tax year of the disputed tax liability. The 4-year time limit applies even where you consider that Revenue was at fault for failing to give you a tax credit or a relief to which you would be entitled if you made an appeal within the 4-year period.
- Your self-assessed tax or duty liability, or an agreed amount or matter that you have included in a return or other statement which you submitted to Revenue.
- An assessment to tax where you have not submitted a return of income and paid the self-assessed tax liability declared in the return.
- Vehicle Registration Tax (VRT) or Customs Duty decisions of Revenue, without first getting Revenue to review the matter. If you disagree with the final Revenue decision, only then can you appeal to the Tax Appeals Commission.

Some appeals involving a dispute about the market value of land or property must be made to a body called the Land Values Reference Committee and not to the Tax Appeals Commission. This applies to valuations that are used to establish a person's liability to Stamp Duty, Capital Acquisitions Tax (CAT) and the Domicile Levy.

Powers of the Tax Appeals Commission

The Tax Appeals Commission does not have unlimited powers. It can only do what the law gives it the power to do.

Sometimes, if it accepts that your appeal is valid, it can determine that the tax assessment that you are appealing should be replaced with the assessment it thinks should have been made. In other appeals, it can direct Revenue to adjust its assessment. This adjustment could be upwards as well as downwards.

If the Tax Appeals Commission does not accept that your appeal is valid, it will uphold the assessment that you are appealing against.

Burden of proof

The burden of proof generally falls on the Appellant to demonstrate to the satisfaction of the Appeal Commissioners that the assessment issued by Revenue or the final decision letter issued by Revenue is incorrect.

Does every appeal result in a hearing?

No. There are occasions where appeals can be decided upon without the need for a hearing, such as:

- An Appellant can withdraw their appeal anytime and instruct the TAC to close it accordingly.
- An Appellant can settle with the Revenue Commissioners anytime and instruct the TAC to close it accordingly.
- While the appeal is proceeding, both parties are given the option to agree to the Appeal Commissioner adjudicating on the matter without a hearing. This will only occur if both parties consent and the Appeal Commissioner agrees that a fair adjudication is possible. If any party objects to this, then the appeal will proceed to a hearing (s.949U).
- An Appeal Commissioner may, having regards to a previous determination that raised common or related issues and, if they consider it appropriate, determine an appeal without a hearing. Advance notice of intention will issue and parties have 21 days to respond. If no response is received within 21 days or if the Appeal Commissioner is not persuaded by the arguments, then the Commissioner may make a determination without holding a hearing (s.949AN).

[Deciding your appeal without a hearing](#)

The Appeal Commissioners may decide to adjudicate (i.e. to decide upon) your appeal without holding an appeal hearing. When you submit your Statement of Case, you will be asked to indicate if you are willing to have your appeal decided without a hearing.

If the Appeal Commissioners decide to **adjudicate an appeal without a hearing**, they will **notify** you and any other parties to the appeal in writing of their intention to adjudicate the appeal without a hearing.

If you decide that you would prefer to have your appeal heard at an appeal hearing, you can still make this choice.

When the Appeal Commissioners adjudicate an appeal without a hearing, they will make their decision based on the information they have received from you and any other party to the appeal. This includes information provided by you in the Notice of Appeal, in a Statement of Case and, if applicable, the outlines of legal arguments being put forward on the matter under dispute in the appeal.

Directions from the Tax Appeals Commission

The Tax Appeals Commission is charged with running an efficient tax appeals process which is as accessible and as fair as possible. As part of the efficient running of the appeal process, the Appeal Commissioners have a wide range of powers which enable them to issue binding instructions, known as **Directions**, to the parties to the appeal. These are binding instructions and must be complied with in order for your appeal to proceed.

During the appeal process, the Appeal Commissioners may direct you to do a number of things. Examples of the type of directions that the Appeal Commissioners can make include:

- Staying or delaying the appeal proceeding for a fixed period.
- Asking the parties to attend a case management conference.
- Asking the parties to submit a statement of agreed facts (evidence).
- Asking the parties to submit a book of documents which includes the written evidence to be presented at the hearing.
- Asking the parties to submit a book of authority containing legislation, case law and other materials which are being relied upon during the hearing.

- Asking for a statement of evidence intended to be given by any witness who is being called upon at the appeal hearing.
- Where expert evidence of a technological or scientific nature is likely to be relied upon by the parties, directing that the experts meet in advance of the hearing and prepare an agreed statement detailing those areas in which the experts are in agreement and those areas in which the experts differ.
- Directing that additional parties join the appeal.

Directions from the Appeal Commissioners will be communicated to all parties to the appeal in writing (whether by email or by post). The correspondence will generally be headed **Direction** and will describe the instruction contained in the correspondence. For example, a Direction letter requesting you to attend a case management conference will be titled **Direction to attend a Case Management Conference**.

The Direction will set out the deadline which the Tax Appeals Commission has set for you to meet the instruction. Failure to comply with a Direction may result in your appeal being dismissed. If the appeal is dismissed, the assessment or decision issued by Revenue will stand.

Dismissal of Appeal

The Appeal Commissioners may dismiss your appeal where you fail to comply with a direction of the Appeal Commissioners, e.g. to provide information which they consider relevant to the adjudication of the matter under appeal. The Tax Appeals Commission will issue a notice of its' intention to dismiss your appeal and you will be given the opportunity provide an explanation as to why you believe the appeal should not be dismissed. The Appeal Commissioner will then adjudicate on this and make a decision which will be final and conclusive.

Alternatively, the Appeal Commissioners may decide on the matters under dispute in your appeal based on the information they have received and according to their best judgment.

Hearings

Notification of hearing

We will usually give at least 6 weeks' notice of a date for your hearing unless you and Revenue agree to a shorter period. You should advise the Tax Appeals Commission immediately, in writing, if the date set for your hearing is not convenient and set out the reasons why. We will then write to you to tell you whether your postponement request has been granted or not.

If it appears to us that the progress of your appeal is ready to proceed to a hearing, we may contact you and Revenue to arrange for a short meeting with the Tax Appeals Commission in order to agree upon the logistics for the conduct of the hearing, including the time and date, the length of the hearing and any steps that need to be taken in advance of the hearing. This is known as a Case Management Conference.

Who attends the hearing?

The appeal hearing is usually heard by one Appeal Commissioner.

You may attend together with your representatives (such as a qualified tax advisor or legal counsel). If your representative does not have a professional qualification the Appeal Commissioners may, at their discretion, allow such person to represent you at your hearing if they consider it appropriate to do so. You do not need to have representatives and can represent yourself at the hearing.

Usually the Appellant, his/her representatives and witnesses, if any, sit on the left side of the room facing the Appeal Commissioner. The opposing party in the case e.g. Revenue, will sit on the other side of the room together with Revenue's legal counsel and Revenue's witnesses, if any.

Witnesses

Other attendees at the hearing may include witnesses that you will call upon to present evidence or to present expert testimony.

Witnesses may not be required to attend the entire hearing. Instead, we ask that they are ready to be called upon during the hearing when you wish them to provide evidence, answer questions as required or to give their expert testimony.

Determinations

What is a determination?

A determination is a statement issued by the Appeal Commissioners which outlines the decision in your appeal.

A determination will issue at:

- the end of the appeal hearing,
- after the appeal hearing, or
- Where a case is adjudicated without an appeal hearing, upon the Appeal Commissioners reviewing the facts and outline arguments you have presented in your appeal and making a decision.

A determination made by an Appeal Commissioner is considered final and conclusive, unless the determination is appealed, on a point of law only, by either you or Revenue to the High Court.

Types of determinations

- **Oral determination** - An Appeal Commissioner may decide, after hearing the appeal, to give an oral determination at the end of the appeal hearing. This determination will subsequently be made in writing and will be sent to both parties to the appeal.
- **Written determination** - Where an oral determination is not made at the conclusion of the hearing, you will have to wait until the Appeal Commissioners issue a written determination once they have considered all the facts and evidence.

The Appeal Commissioners will issue a determination in your appeal as soon as practicably possible. Once the Appeal Commissioners have made a decision in your appeal, the written determination will be sent to both you and the other party to the appeal e.g. the Revenue Commissioners, within 21 days of the decision being formed.

Publication of determinations

The Tax Appeals Commission will publish your determination on its website, www.taxappeals.ie within 90 days of both parties to the appeal being notified of the determination. Before we do this, we will remove your name and other personal details related to your appeal to protect your identity.

Appealing a Determination

If you do not agree with the decision contained in the determination issued by the Appeal Commissioners, you may be entitled to appeal the determination to the High Court. However, this can only be on a point of law. There is likely to be limited scope for the High Court to overturn or set aside a finding of fact by the Appeal Commissioners.

How our service can be accessed

Appeals to the TAC must be made in writing by email or by post. The written appeal you make is called a **Notice of Appeal** which is available on our website at [Notice of Appeal](#).

You normally have 30 days to appeal against an assessment or final decision with which you disagree. The 30-day time limit begins on the date of the tax notice of assessment. The TAC has limited discretion to accept a late appeal, but can do so if you were prevented from making a timely appeal due to absence, sickness or other reasonable cause. The Commission will consider a late appeal, if it is made without reasonable delay and the appeal is made within 12 months after the end of the period specified for making an appeal.

[Video link](#)

All Parties are given the option of using our Polycom Video Conferencing facility (VC) as part of their original invitation to a Case Management Conference. This offer is also being extended to **witnesses** who have to attend a Hearing, **provided that there are no objections from the other party**. If an objection is made by the other party in relation to a hearing, then the offer must be withdrawn. The direction you receive will include instructions on the technology options available to you to join the meeting using a remote link. In this way, you may not have to incur the time and cost of travel to attend the meeting in person.

Where will my appeal be heard?

Hearings in the Tax Appeals Commission will take place at our office in:

Fitzwilliam Court,
Leeson Close,

Dublin 2, D02 YW24.

Hearings take place on the second floor. When you arrive at ground floor reception, please ask the attendant at reception to let us know you have arrived and someone from the Tax Appeals Commission will guide you to the hearing room.

How much does it cost to access our service?

The Tax Appeals Commission provides a free service. Legal costs are not awarded by the Tax Appeals Commission either for or against appellants.

Am I required to pay the tax under dispute to Revenue before I can make an appeal?

There is usually no requirement for you to pay the tax under dispute to Revenue before you make your appeal.

Generally, you need to first pay the amount in dispute where the matter under dispute relates to an underpayment of customs or excise duties or your appeal relates to a final decision by Revenue on the valuation of a vehicle for the purposes of Vehicle Registration Tax.

For taxes such as income tax and capital gains tax, you will be required to have submitted a tax return form to Revenue and paid whatever amount of tax, if any, that you declared on this return (i.e. your self-assessed tax liability). If Revenue raise an appealable assessment to increase your tax liability above your self-assessed amount, you can then make an appeal without first paying the tax under dispute.

It is important to note that if your appeal is not successful and the Appeal Commissioners decide that additional tax is payable, interest may apply to the late payment of the additional tax due.

The determination of your appeal, by the Appeal Commissioners, relates solely to the tax amount under dispute. **You cannot appeal to the Tax Appeals Commission against the payment of interest on underpaid tax.**

You may, if you wish, make a payment of tax under dispute at any stage of the appeal process to prevent or reduce interest that may apply to tax that is found to be underpaid upon determination of your appeal.

The Tax Appeals Commission has no jurisdiction or powers in relation to the assessment, waiver or collection of interest due on tax.

Right of review relating to the service we provide

A determination is a statement issued by the Appeal Commissioners which outlines the decision in your appeal.

A determination will issue at:

- the end of the appeal hearing,
- after the appeal hearing, or
- Where a case is adjudicated without an appeal hearing, upon the Appeal Commissioners reviewing the facts and outline arguments you have presented in your appeal and making a decision.

A determination made by an Appeal Commissioner is considered final and conclusive, unless the determination is appealed, on a point of law only, by either you or Revenue to the High Court.

Customer Service Charter

The TAC is committed to providing all our clients with a high standard of service, in accordance with the principles, practices and procedures set out in the Corporate Governance Standard for the Civil Service and specifically, the Code of Practice for the Governance of State Bodies. The TAC operates in accordance with the principles of Quality Customer Service approved by Government.

This [Charter](#) sets out the standards we aim to provide to clients. We will measure and evaluate our performance against these standards and report on our findings in our Annual Report each year.
