# **Notice of Appeal**



Guidance is available to assist you in completing your Notice of Appeal. You can access the guidance on the Tax Appeals Commission website, www.taxappeals.ie.

Please complete this form on your computer, and return to the Tax Appeals Commission via email <a href="mailto:info@taxappeals.ie">info@taxappeals.ie</a>. There is no requirement to print this form.

We suggest that you first download the PDF form to your computer, and then open it and fill it. You can type information directly into each field. You can save your data and re-open the file later to modify or enter additional information.

Section 1: Appellant's details	Fields Marked with * are mandatory
Appellant Type*	
Title*	
Forename*	The Notice of Appeal commences the process
Surname*	of your appeal
Company / Organisation Name	If the application is made on behalf of a company /
Appellant PPS/Tax Reference Number*	organisation, please provide the full name
For VRT Appeals please provide Vehicle Registration Number	and contact details, including email address, of the person in the
Contact Details	company or organisation submitting the
Address Line 1*	application and details of their position within the company or organisation
Address Line 2*	Company of organisation
Address Line 3*	
Address Line 4	Please enter an email address in order that the
Appellant Email Address*	Tax Appeals Commission can contact you at this address

Section 2: Appellant's representative's details  This section is not required to be completed if you are representing yourself		
Representative Title		
Representative Forename		
Representative Surname		
Representative Organisation		
Representative Contact Details		
Representative Address Line 1		
Representative Address Line 2		
Representative Address Line 3		
Representative Address Line 4		
Representative Email Address		

If the application is being submitted by a representative on behalf of an appellant, please enclose a written authorisation form from the appellant.

Section 3: Preferred Contact Method	
Do you agree that the Tax Appeals Commission can contact you via email?*	
(Correspondence will be sent using email unless otherwise indicated)	

The Tax Appeals Commission will correspond with you using email unless you indicate otherwise

Section 4: Details of Appealable Matter		
Which organisation was your Notice of Assessment/ Decision received from?*		
Date of Notice of Assessment/ Decision*		
Which type of tax is being appealed?* (please select multiple types if required)	Tax 1*:	
	Tax 2:	
	Tax 3:	
	Tax 4:	
	Tax 5:	
If you are appealing additional tax, or have selected 'Other' in the previous question, provide additional detail?		
What year is this tax appeal from?*		
Is a monetary amount being appealed?*		
What amount of tax is being appealed? (If		

You are required to indicate the type of tax being appealed, e.g. income tax, etc.

The amount of tax being appealed is the amount of tax under dispute with Revenue

## **Section 5: Grounds for appeal**

Please set out the grounds of your appeal for the Appeal Commissioners to be able to understand those grounds.

It is important that you note that you cannot rely on any ground during the appeal process that is not set out in this form, unless the Appeal Commissioners decide that you could not have reasonably stated it

You should describe why you disagree with Revenue's assessment or decision

If your appeal relates to more than one issue under dispute, you must explain why you disagree with each one

You may be unable to rely on any grounds of appeal that are not included in this Notice of Appeal

You can enclose a document if you need more space in which to write

Guidance on identifying grounds for appeal is included in the Guidance Note on completing a Notice of Appeal at <a href="https://www.taxappeals.ie">www.taxappeals.ie</a>

Section 6: Confirmation Details	
Have you enclosed a copy of the notification from the Revenue Commissioners/Criminal Assets Bureau (notice of assessment or final decision letter) that you are appealing?*	
If this form is being filled out by appellant:	
I authorise the representative named in section 2 to represent me for all purposes in these proceedings. I understand that the Tax Appeals Commission will communicate with my representative regarding this matter*	
If this form is being filled out by a representative:	
I confirm that I am the duly appointed representative of the named appellant in this matter and I have enclosed a written authorisation signed by the appellant to that effect*	
I confirm that in completing this Notice of Appeal to the Tax Appeals Commission I believe the information I have given in this form is true to the best of my knowledge*	

There is no need to print this form and sign a name. It can be completed digitally, including the below section

In the event you experience difficulties completing the form, please email your query to <a href="mailto:info@taxappeals.ie">info@taxappeals.ie</a>

Type your full name\*:

Date\*:

The Tax Appeals Commission processes personal information about you in the context of the Tax Appeal proceedings

#### Where to send the form

Please save and send this form as a .PDF file. Email the completed form and additional documents to:

### info@taxappeals.ie

Once submitted by email, there is no requirement to send us copies of your submissions by post.

If you have decided that we should not correspond with you using email, you should post your Notice of Appeal and related documents to the following address:

Tax Appeals Commission Fitzwilliam Court Leeson Close Dublin 2 D02 YW24 You must submit the Notice of Appeal no later than 30 days from the date on the notice of assessment or the time limit set out in the Revenue decision letter

If you do not submit the Notice of Appeal within the stated time limit, you should complete a Notice of Late Appeal form

## **Next steps**

## The Tax Appeals Commission will:

- Check your details and may ask you for more information
- Correspond with you to confirm next steps
- The Tax Appeals Commission processes personal information about you in the context of tax appeal proceedings