

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 info@taxappeals.ie. 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	
Appellant Type	
Title	
Forename*	
Surname*	
Company / Organisation Name	
Appellant PPS/Tax Reference Number*	
For VRT Appeals please provide Vehicle Registration Number	
Contact Details	
Address Line 1*	
Address Line 2*	
Address Line 3	
Address Line 4	
Appellant Email Address	
Appellant Contact Telephone Number	

Fields Marked with * are mandatory

The Notice of Appeal commences the process of your appeal.

If the application is made on behalf of a company / organisation, please provide the full name and contact details, including email address, of the person in the company or organisation submitting the application and details of their position within the company or organisation.

Late Appeals.

Appeals should be made within 30 days of the Assessment/Decision from the Revenue Commissioners/Criminal Assets Bureau. If you are submitting this appeal after this deadline, please see the note regarding the submission of a Notice of Late Appeal at the end of this form.

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	
Representative Contact Telephone Number	

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	
<p>Do you agree that the Tax Appeals Commission can contact you via email to correspond with you?</p> <p><i>(Correspondence will be sent using email unless otherwise indicated)</i></p>	

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

Section 4: Details of Appealable Matter

Which organization was your Notice of Assessment(s)/ Decision(s) received from?*	
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If you are making appeals against assessments or determinations from both Revenue and the Criminal Assets Bureau these must be submitted on separate forms.

Assessment/ Decision 1*

Date of Notice of Assessment/ Decision*	
Which type of tax is being appealed?*(<i>please select multiple types if required</i>)	Tax 1:*
	Tax 2:
	Tax 3:
	Tax 4:
If you are appealing additional tax, or have selected 'Other' in the previous question, provide additional detail?	
What year does the Assessment/ Decision relate to? *	
Is a monetary amount being appealed?*	
What amount of tax is being appealed? (If applicable)	

If you wish to appeal more than one decision or determination regarding related matters please enter them on one form. Unrelated matters should be submitted on individual forms.

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

Assessment/ Decision 2
(please complete if you are appealing 2 separate decisions, otherwise go to Section 5)

Date of Notice of Assessment/ Decision	
Which type of tax is being appealed?*(<i>please select multiple types if required</i>)	Tax 1:
	Tax 2:
	Tax 3:
	Tax 4:
If you are appealing additional tax, or have selected 'Other' in the previous question, provide additional detail?	
What year does the Assessment/ Decision relate to?	
Is a monetary amount being appealed?	
What amount of tax is being appealed? (If applicable)	

If you are appealing multiple VRT Assessments, please complete a separate Notice of Appeal for each VRT Appeal

Assessment/ Decision 3 <i>(please complete if you are appealing 3 separate decisions, otherwise go to Section 5)</i>	
Date of Notice of Assessment/ Decision	
Which type of tax is being appealed? <i>(please select multiple types if required)</i>	Tax 1:
	Tax 2:
	Tax 3:
	Tax 4:
If you are appealing additional tax, or have selected 'Other' in the previous question, provide additional detail?	
What year does the Assessment/ Decision relate to?	
Is a monetary amount being appealed?	
What amount of tax is being appealed? (If applicable)	

Assessment/ Decision 4 <i>(please complete if you are appealing 4 separate decisions, otherwise go to Section 5)</i>	
Date of Notice of Assessment/ Decision	
Which type of tax is being appealed? <i>(please select multiple types if required)</i>	Tax 1:
	Tax 2:
	Tax 3:
	Tax 4:
If you are appealing additional tax, or have selected 'Other' in the previous question, provide additional detail?	
What year does the Assessment/ Decision relate to?	
Is a monetary amount being appealed?	
What amount of tax is being appealed? (If applicable)	

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 www.taxappeals.ie

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?*	
<p>If this form is being filled out by appellant:</p> <p>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*</p> <p><i>(select "Not Applicable" if this question does not apply)</i></p>	
<p>If this form is being filled out by a representative:</p> <p>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*</p> <p><i>(select "Not Applicable" if this question does not apply)</i></p>	
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 info@taxappeals.ie

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, attaching any additional documents as separate documents on the email (please do not merge this form with other documents).

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

Notice of Late Appeals

Appeals to the TAC should be made within 30 days from the date of the Notice of Assessment/Decision from the Revenue Commissioners/Criminal Assets Bureau. Appeals made after 30 days may still be accepted provided you (1) confirm how you were prevented by absence, sickness, or other reasonable cause, from making the appeal within the specified period, and (2) make the appeal without unreasonable delay. Please use the box below to provide this information, if applicable.

Additional information on late appeals, including those lodged after 13 months from the date of Assessment/Decision, can be found on the Notice of Appeals section of our website. www.taxappeals.ie

Next Steps

- 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