

Notice of Late Appeal



This form should only be completed if the application for appeal is outside the time limits for making appeals provided in the legislation applicable to the matter under appeal

Guidance is available to assist you in completing a Notice of Late Appeal. You can access the guidance on the Tax Appeals Commission website, 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.

Section 1: Appellant's details

Name (individual / company / or organisation)	
PPS / Tax Reference Number	
Address	
Email address	

The Notice of Late Appeal form is used when you are not within the statutory time limits to appeal. The form commences the process of your appeal

Please enter an email address in order that the Tax Appeals Commission can contact you at this address

Section 2: Appellant's representative's details

These are not required if you are representing yourself

Name of representative	
Address of representative	
Email address of representative	

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

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 his / her position within the company or organisation

Section 3: Preferred contact method

If you would prefer the Tax Appeals Commission not to use email to correspond with you, please indicate here

I do not want the Tax Appeals Commission to correspond with me by email

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

Section 4: Is this appeal the subject of a separate review

If you have made a formal complaint to Revenue or requested a local review/an external review from Revenue on the subject matter of this appeal, please tick the box below

If you have made a complaint or requested a review on a matter under dispute in this appeal, the Tax Appeals Commission will make a direction for a stay in proceedings until the outcome of your complaint or review is finalised

Section 5: Details of appealable matter

Type of tax being appealed – please also attach a copy of the notice of assessment or decision letter you are appealing

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

Amount of tax on the notice of assessment issued by Revenue, if applicable

This is the full amount of tax on the assessment

Amount of tax paid by you, if applicable

You may already have paid part or all of the tax on the assessment

Amount of tax being appealed, if applicable

This is the amount of tax under dispute with Revenue

Section 6: Public hearings

In the event that a hearing is to take place, please indicate your preference by placing a tick in the appropriate box below

- Hearing in public (default position)
- Hearing in private (by request)
- Hearing part-held in private (by request)

An appeal hearing is heard in public unless you apply to the Appeal Commissioners for the hearing or a specified part of the hearing to be held in private

If you have indicated that you wish to have the hearing part-held in private, please specify what part of the hearing you wish to have held in private

Section 7: Late appeal details

You must outline the reasons why you were unable to appeal within the statutory time limit

The Appeal Commissioners will only accept late appeals that have met certain conditions. Guidance on these conditions is included in the Guidance Note on a Notice of Late Appeal form at www.taxappeals.ie

Section 8: The statutory provisions being relied upon

You should include the section(s) of legislation that relate to your appeal, if applicable and if known to you

The relevant section reference may be stated on the copy of the final decision letter from Revenue which you are appealing against

You may seek to refer to additional section references which you consider are relevant

Section 9: Any relevant case law (if applicable)

Please include here a list of the relevant case law which you consider will support your appeal, if applicable and if known to you

Guidance on identifying relevant case law is included in the Guidance Note on a Notice of Late Appeal form at www.taxappeals.ie

Section 10: Grounds for appeal

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 for appeal that are not included in this Notice of Late Appeal

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

Guidance on identifying grounds for appeal are included in the Guidance Note on a Notice of Late Appeal form at www.taxappeals.ie

If you are unclear as to the basis for Revenue’s assessment of the amount of tax under dispute in this appeal (or any part of the disputed amount), please tick the box below

If you have indicated that you are unclear as to the basis upon which the amount of tax (or any part of the disputed amount) is being disputed by Revenue, please describe the additional information required in order to fully understand the matters under dispute in your appeal

You should indicate if you are not clear on the reason as to why an amount of tax under dispute in this appeal is being disputed by Revenue

If you are unclear on the reasons for the dispute, you should indicate the additional information you require so as to understand why the tax amount is being disputed by Revenue

Section 11: About your requirements

If you or anyone accompanying you to the hearing has a disability or a particular need, please let us know so that we can accommodate you

Section 12: Signature

Signature:

Date:

If you are completing the form electronically, please print your full name

If the application is made on behalf of a company / organisation, please print the full name of the person who is submitting the application on behalf of the company / organisation

Section 13: Checklist

- Have you enclosed a copy of the notification from the Revenue Commissioners (notice of assessment or final decision letter) that you are appealing?
- Have you enclosed all details relevant to your grounds for making a late appeal?
- Have you enclosed written authorisation if this form is being submitted on behalf of an appellant?
- Have you enclosed a description of all relevant case law, statutory provision(s), and grounds of appeal you intend to rely upon during the hearing?

In the event you experience difficulties completing the form, please email your query to info@taxappeals.ie or telephone (01) 6624530

Section 14: Where to send the form

Please 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

Section 15: Next steps

The Tax Appeals Commissions will:

- Check your details and may ask you for more information
- Correspond with you to confirm acceptance or denial of your late appeal
- Correspond with you to confirm next steps