

Statement of Case



TAX APPEALS
COMMISSION

Guidance is available to assist you in completing your Statement of Case. 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.

What is a Statement of Case?

The Statement of Case is the next stage of the appeals process, following your Notice of Appeal. This document sets out the facts and evidence that you expect to present in support of your appeal.

Section 1: Appellant's details

Appellant Name:

(individual, company or organisation)

PPSN / Tax Reference Number:

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Tax Appeals Reference Number:

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Section 2: Appeal Details

Please tick Yes/No as required.

YES NO

Is there agreement, on the part of the party, to the Appeal Commissioners determining the appeal without a hearing if deemed applicable?

Should a hearing be required, is it the intention of the party to be represented (i.e. Barrister/Solicitor/Tax Agent)?

Should a hearing be required, please confirm whether you wish for it, or a specified part of it, to be held *in camera* (i.e. in private)?

Please note, by default, all hearings are held in public unless requested to be held in camera.

If known at this time, please provide an estimation of the likely duration of a hearing. (e.g. ½ Day, 1 day, etc...)

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Section 3: Outline of Relevant Facts

Please describe the facts related to the matter under dispute.

Section 4: Statutory Provisions

You are requested to include a list of the sections in legislation that relate to your appeal, if known to you.

Section 5: Case Law

You are requested to include here a list of the relevant case law which you consider will support your appeal, if you know of any relevant case law.

Section 6: Supplementary Information

Please kindly provide any further information that you deem relevant at this time, and which will assist the Appeal Commissioner.

Where to return this form

Once completed, please return this form to the Tax Appeals Commission, with a copy to the other party via email at info@taxappeals.ie.

If you are unable to submit via email, please forward to the postal address below. You must also provide a copy of this material to the other party.

Tax Appeals Commission

Fitzwilliam Court

Leeson Close

Dublin 2, D02 YW24