



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

Privacy Notice for Tax Appeals Process

The Tax Appeals Commission is an independent statutory body hearing and determining appeals against assessments and decisions of the Revenue Commissioners.

Purpose:

The purpose for which the TAC processes your data are as follows:

- Processing of Tax Appeals
- Organising and facilitating Hearings
- Issuing determinations of the Tax Appeals Commissioners
- Drafting case stated for High Courts (where applicable)

The Appeals Commissioners shall in the first instance issue the determination to the Appellant and Revenue Commissioners on an unredacted basis. Under Section 949AO (4), the Appeal Commissioners shall publish a report of each of their determinations on the internet not later than 90 days after notifying the parties - *“A report shall be published in a way that, in so far as it is possible, does not reveal the identity of any person whose affairs were dealt with on a confidential basis during the proceedings concerned (being proceedings that were not held in public).”* Notwithstanding this, the TAC cannot guarantee that a third party might be able to speculate regarding the identity of an appellant. The TAC would never confirm the identity of an appellant to a third party.

Legal basis:

Finance (Tax Appeals) Act, 2015

Taxes Consolidation Act, 1997

Consent:

Not applicable

Source:

Appellant

Categories of data subject:

Appellant

Respondent – Revenue Commissioners

Categories of personal data:

Appellant -

Name

Address and contact details

PPS / Tax Reference Number

Details of appealable matter

Other – data provided by appellant at any stage in the appeals process

Appellant's representative's details -

Name of representative

Address of representative/ Contact details

Email address of representative

Other – data provided by representative on behalf of the appellant at any stage in the appeals process

Respondent -

Other – information provided by the respondent as part of the appeals process at any stage in the appeals process

If you as appellant decide to start using a representative, or to change representative at any stage in the process, please update the Tax Appeals Commission in writing (by email) to ensure that the most up to date contact details can be used by the Tax Appeals Commission in correspondence.

Special category data:

The Tax Appeals Commission does not request the submission of any special category data. Such special category data would include personal data relating to racial or ethnic origin; political opinions; religious or philosophical beliefs; trade union membership; genetic data; biometric data for the purpose of uniquely identifying a natural person; data concerning health; and data concerning a natural person's sex life or sexual orientation. As part of the appeals process, some appellants may provide personal data which would be categorised as 'special category data' as part of their appeal, either written or verbal. This could arise at

any stage in the process or for any appeal, thereby the Tax Appeals Commissions treat all cases/files with procedures to secure your data.

Further Processing:

If the Tax Appeals Commission intends to further process your data for a purpose other than the purposes listed above, the Tax Appeals Commission will provide you prior to that further processing with information on that other purpose and with any relevant further information on the processing activity and your data protection rights.

Recipients of the data - Data Sharing:

Data will be shared with the Revenue Commissioners for the purpose/s of preparing for and processing the appeal. The legal basis for this data-sharing is Finance (Tax Appeals) Act, 2015 and Taxes Consolidation Act, 1997.

Data Processor:

Not applicable

Third Country:

None of your data will be transferred to a third country.

Data Subject Rights:

Under Data Protection legislation you have a right to access your personal data which is processed by the Tax Appeals Commission.

You may also exercise your right to correct your data, seek to restrict how it may be processed or object to how it may be processed.

Your data will not be used for automated decision-making or profiling.

The Tax Appeals Commission may not be able to agree to your request for deletion where your data is subject to the National Archives Act 1986 and no order has been made to dispose of this category of data under that Act.

Please contact the Data Protection Officer in the Tax Appeals Commission in relation to any queries or exercise of data protection rights in relation to the Tax Appeals process.

You have the right to lodge a complaint with the Data Protection Commissioner - please see www.dataprotection.ie

Further Information:

Further information on how the appeals process operates is available at www.taxappeals.ie

Contact Details and Data Protection Queries:

The Tax Appeals Commissioner is the data controller for the processing of your data.

If you have any queries in relation to data protection in the Tax Appeals Commission, the Data Protection Officer may be contacted by sending an e-mail to dpo@taxappeals.ie or by post to Data Protection Officer, 2nd Floor, Fitzwilliam Court, Leeson Close, Dublin 2, D02 YW24.

Further information on Data Protection:

- The website of the Data Protection Commissioner – www.dataprotection.ie or,
- Make contact with the Office of the Data Protection Commissioner by phone on Tel. (1890) 252231 or by email at: info@dataprotection.ie.

Further Information on the Rules and Procedures that apply to the processing of tax appeals is available on the Tax Appeal Commission's website at <http://www.taxappeals.ie/en/rules-procedures>