

Chapter 4 Appeals and regulations

Appeals. VATA s. 25 (in part)

119.—(1) Any person aggrieved by a determination of the Revenue Commissioners in relation to—

- (a) the treatment of one or more persons as a single accountable person in accordance with section 15,
- (b) the treatment of a person who allows supplies to be made on land owned, occupied or controlled by that person, as jointly and severally liable with another person, in accordance with section 17 (1),
- (c) a determination under section 18 (1) or 38,
- (d) the refusal of an application for authorisation to operate as a VAT refunding agent (1)) or the cancellation of any such authorisation,
- (e) a liability to tax under section 69 (1) or (2),
- (f) the refusal to approve (either wholly or partly) a refund application made under section 101,
- (g) a charge of tax in accordance with regulations, or
- (h) a claim for repayment of tax,

against which an appeal to the Appeal Commissioners is not otherwise provided for under this Act may, on giving notice in writing to the Revenue Commissioners within 21 days after the notification, to the person so aggrieved of the determination, appeal to the Appeal Commissioners.

(2) Where a person is aggrieved by a decision of the Revenue Commissioners that the person is not an accountable person, then he or she may, on giving notice in writing to the Revenue Commissioners within 21 days after the notification of that decision to him or her, appeal to the Appeal Commissioners.

(3) For the purpose of subsection (1)(f), a failure by the Revenue Commissioners to make a decision in respect of a refund application within the time limits set out in section 101 (9) is to be treated as a decision to refuse the application.

(4) The provisions of the Income Tax Acts relating to—

- (a) the appointment of times and places for the hearing of appeals,
- (b) the giving of notice to each person who has given notice of appeal of the time and place appointed for the hearing of his or her appeal,

(c) the determination of an appeal by agreement between the appellant and an inspector of taxes or other officer appointed by the Revenue Commissioners in that behalf,

(d) the determination of an appeal by the appellant giving notice of his or her intention not to proceed with the appeal,

(e) the refusal of an application for an appeal hearing,

(f) the hearing and determination of an appeal by the Appeal Commissioners (including the hearing and determination of an appeal by one Appeal Commissioner),

(g) the publication of reports of determinations of the Appeal Commissioners,

(h) the determination of an appeal through the failure of a person who has given notice of appeal to attend before the Appeal Commissioners at the time and place appointed,

(i) the refusal of an application for the adjournment of any proceedings in relation to an appeal, and the dismissing of an appeal, by the Appeal Commissioners,

(j) the extension of the time for giving notice of appeal, and the readmission of appeals by the Appeal Commissioners,

(k) the rehearing of an appeal by a judge of the Circuit Court and the statement of a case for the opinion of the High Court on a point of law,

(l) the payment of tax which is agreed not to be in dispute in relation to an appeal, and

(m) the procedures for appeal,

shall, subject to the modifications to those Acts specified in subsection (5) for the purposes of this subsection and to other necessary modifications, apply to an appeal under section 51, 109 or 111 or this section, or a claim under section 110, as if the appeal or claim were an appeal against an assessment to income tax.

(5) The modifications to the Income Tax Acts for the purposes of subsection (4) are—

(a) a reference to a year of assessment shall include a reference to the periods concerned,

(b) a reference to a return of income shall include a reference to a return required to be made under Chapter 3 of Part 9,

(c) a reference to interest shall include a reference to interest payable under section 114.

(6) Where an appeal is brought against an assessment or an amended assessment made on a taxable person for a taxable period, the person shall specify in the notice of appeal—

(a) each amount or matter in the assessment or amended assessment with respect to which the person is aggrieved, and

(b) the grounds, in detail, of the person's appeal in relation to each such amount or matter.

(7) The taxable person is not entitled to rely on any ground of appeal that is not specified in the notice of appeal unless—

(a) the Appeal Commissioners are satisfied,

(b) in the case of a rehearing of the appeal, the judge of the Circuit Court is satisfied,

that the ground could not reasonably have been stated in that notice.