



23TACD2019

NAME REDACTED

Appellant

V

CRIMINAL ASSETS BUREAU

Respondent

DETERMINATION

Introduction

1. Notices of Assessment were raised against the Appellant in respect of years of assessment 1999 - 2002 inclusive, the years 2005 - 2009 inclusive and the years 2011 - 2015 inclusive pursuant to Taxes Consolidation Act, 1997 (TCA), section 58 on 12th March 2018 and were appealed by the Appellant on 16th March 2018. The Appellant disputes that he has any liability for tax in this jurisdiction on the basis that he is non-resident, non-ordinarily resident, not domiciled in Ireland and has no income/ gain on any trade and/ or assets in the jurisdiction.
2. The assessments raised on the Appellant record the following income and the associated tax payable:

<u>Year of Assessment</u>	<u>Income</u>	<u>Tax</u>
5th April 1999	€29,659	€13,449
5th April 2000	€75,638	€44,499
5th April 2001	€38,483	€15,010
31st December 2001	€24,198	€7,093
31st December 2002	€28,214	€4,414
31st December 2005	€107,347	€42,730
31st December 2006	€164,597	€72,217
31st December 2007	€511,772	€247,414
31st December 2008	€40,647	€7,151
31st December 2009	€167,068	€77,924
31st December 2011	€253,000	€135,730
31st December 2012	€168,600	€84,668
31st December 2013	€200,923	€100,945
31st December 2014	€168,741	€84,752
31st December 2015	€50,223	€14,188



Legislation

3. The charge to tax under Schedule D is governed by TCA, section 18(1) and relates to:

(a) *" the annual profits or gains arising or accruing to —*

- (i) any person residing in the State from any kind of property whatever, whether situate in the State or elsewhere,*
- (ii) any person residing in the State from any trade, profession, or employment, whether carried on in the State or elsewhere,*
- (iii) any person, whether a citizen of Ireland or not, although not resident in the State, from any property whatever in the State, or from any trade, profession or employment exercised in the State, and*
- (iv) any person, whether a citizen of Ireland or not, although not resident in the State, from the sale of any goods, wares or merchandise manufactured or partly manufactured by such person in the State, ..."*

4. TCA, section 52 TCA identifies the person chargeable to tax and states:

"Income tax under Schedule D shall be charged on and paid by the persons ... receiving or entitled to the income in respect of which tax under that Schedule is directed in the Income Tax Acts to be charged."

5. TCA, section 58 charges profits and gains from an unknown source and provides:

(1) Profits or gains shall be chargeable to tax notwithstanding that at the time an assessment to tax in respect of those profits or gains was made –

- (a) the source from which those profits or gains arose was not known to the inspector,*
- (b) the profits or gains were not known to the inspector to have arisen wholly or partly from a lawful source or activity, or*
- (c) the profits or gains arose and were known to the inspector to have arisen from an unlawful source or activity,*

and any question whether those profits or gains arose wholly or partly from an unknown or unlawful source or activity shall be disregarded in determining the chargeability to tax of those profits or gains."

6. An individual is considered to be resident in the State, pursuant to TCA, section 819(1):

"if the individual is present in the State-



(a) at any one time or several times in the year of assessment for a period in the whole amounting to 183 days or more, or

(b) at any one time or several times-

(i) in the year of assessment, and

(ii) in the preceding year of assessment,

for a period (being a period comprising in the aggregate the number of days on which the individual is present in the State in the year of assessment and the number of days on which the individual was present in the State in the preceding year of assessment) in the aggregate amounting to 280 days or more."

7. An individual is considered to be ordinarily resident in the State for a year of assessment, pursuant to TCA, section 820(1):

"if the individual has been resident in the State for each of the 3 years of assessment preceding that year."

8. Notwithstanding the deletion of TCA, Part 41 by Finance Act 2012, there has been no change to the definition of "chargeable person". Therefore TCA, section 959A defines a "chargeable person" as:

"a person who is chargeable to tax for that period, whether on that person's own account or on account of some other person"

9. The right of an appeal against an assessment is contained in TCA, section 959AF(1), and states:

"A person aggrieved by an assessment or an amended assessment, as the case may be, made on that person may appeal the assessment or the amended assessment to the Appeal Commissioners, in accordance with section 949I, within the period of 30 days after the date of the notice of assessment."

10. However, no appeal lies against a Revenue assessment, pursuant to TCA, section 959AH(1):

"until such time as—

(a) where the assessment was made in default of the delivery of a return, the chargeable person delivers the return, and



(b) in all cases, the chargeable person pays or has paid an amount of tax on foot of the assessment which is not less than the tax which—

(i) is payable by reference to any self assessment included in the chargeable person's return, or

(ii) where no self assessment is included, would be payable on foot of a self assessment if the assessment were made in all respects by reference to the statements and particulars contained in the return delivered by the chargeable person."

Preliminary issues

Issue 1 - Right of Appeal

11. The Appellant was assessed to tax pursuant to TCA, section 58, in respect of income from an unknown or unlawful source. Those assessments were appealed by the Appellant on the basis that he did not have any liability to tax in this jurisdiction as he claimed that he was non-resident, non-ordinarily resident, not domiciled in Ireland and no profit of gain accrued *"from any property whatever in the State, or from any trade, profession or employment exercised in the State,"*. As such, the Appellant asserted that there was no obligation on him to deliver a tax return.
12. However, the Respondent argued that TCA, section 959AH(1) and its predecessor, section 957(2), precluded any right to appeal against an assessment until such time as a return is filed and the relevant tax and interest paid.
13. As such I am required to consider whether a person has a right of appeal against an assessment raised by the Respondent where that person claims that he or she is not resident and has no sources of income in the State and therefore not within the charge to Irish tax.

Issue 1- Finding

14. The default appeal procedure against an assessment, pursuant to TCA, 959AF, is afforded to a *"person aggrieved by an assessment"* (Emphasis added).
15. The exclusion from that right of appeal is contained in TCA, section 959AH and its predecessor, section 957(2), and applies to a *"chargeable person"* where that *"person"* fails to deliver a tax return. Such a *"person"* is defined by TCA, section 959A as *"a person who is chargeable to tax for that period"*. Therefore, a non-resident and non-ordinarily resident person with no sources of income in the State cannot be considered to be a *"chargeable person"*.



16. Therefore, the right of appeal, pursuant to TCA, section 959AF applies to a “*person*” who may not necessarily be “*a chargeable person*”. Furthermore, it would be contrary to statute, the Constitution and the European Convention on Human Rights to deny a person a right to challenge the lawfulness of assessment to tax where the taxpayer asserts that he or she has no liability to tax by virtue of his or her non-residency status and where no income is derived from sources in the State.
17. In this regard, I am permitting the Appellant’s right of appeal with the resulting obligation on the Appellant to provide evidence as to his residency status and details of his income sources.

Issue 2 - Burden of Proof

18. The Appellant argued that the issue before me is whether the Appellant is a “*chargeable person*” as asserted by the Respondent. To this extent the Appellant relied on the civil rule of “*he who asserts must prove*”. The Appellant therefore argued that he could compromise and potentially prejudice his appeal in circumstances where there has been a dearth of any information or any justification in law in how he could be assessed to Irish tax.
19. The Appellant thereafter referred to the commentary from a Mr. Corrigan in his book on Revenue Law to the effect that because the burden of proof normally rests on the taxpayer does not mean that the taxpayer should open the case. The Appellant submitted that by placing the burden of proof on him goes to the issue of the fairness of the process. While the Appellant highlighted that the legislative provisions appear to favour the Respondent, it was argued that part of the function of the Tax Appeals Commission is to mitigate that effect by ensuring there is due process. This submission was based on the premise that the Appellant has no insight into the basis on which the assessments were raised and having no entitlement to disclosure and discovery.
19. The Respondent replied by highlighting that the Appellant is the only person who knows the totality of his affairs and is able to give evidence accordingly. Furthermore, the Respondent argued that there is no uncertainty in the legislation and therefore it is incumbent on the Appellant to give evidence to show that he is not a “*chargeable person*”. As such it is for the Appellant in the first instance to give evidence in relation to all matters in relation to each of the years of assessment.
20. The Respondent submitted that its role is responsive and to hear the evidence that is given and thereafter attempt, in the brief time between hearing the evidence and commencing the cross examination to establish the integrity of the evidence adduced by the Appellant.



Issue 2- Finding

21. As submitted by the Respondent in its written submissions, it is for the Appellant to adduce evidence of the facts which he alleges take him outside the statutory definition of “chargeable person”. As noted per Charleton J in *Menolly Homes -v- Appeal Commissioners* [2010] IEHC 49 at para 20 :

“the burden of proof “that the amount due is excessive” rests on the taxpayer. This reversal of the burden of proof onto the taxpayer is common to all forms of taxation appeals in Ireland. Powers are given to the inspector to be present, to produce evidence and to give reasons in support of the assessment. The Appeal Commissioners, if the taxpayer proves over-charging, must abate or reduce the assessment accordingly, but otherwise an order must be made that the assessment shall stand. The Appeal Commissioners are also given the power to charge the taxpayer to tax in an amount exceeding that contained in the assessment. So, their powers indicate that the amount due may go up or down or remain the same.”

22. Furthermore, *TJ v Criminal Assets Bureau* [2008] ITR 119 considered whether the Revenue Commissioners were obliged to provide information regarding the basis of assessment on a taxpayer. In holding that no such obligation existed, Gilligan J. proceeded to outline the following interpretation of the law on the system of self assessment in this State:

50. *“The whole basis of the Irish taxation system is developed on the premise of self assessment. In this case, as in any case, the applicant is entitled to professional advice, which he has availed of, and he is the person who is best placed to prepare a computation required for self assessment on the basis of any income and/or gains that arose within the relevant tax period. The issue, in any event, is governed by legislation and there is no constitutional challenge to that legislation. The respondents are only required to make an assessment on the person concerned in such sum as according to the best of the Inspector’s judgment ought to be charged on that person. The applicant in this case has the right of an appeal to the Appeal Commissioners and the right to a further appeal to the Circuit Court and the right to a further appeal on a point of law to the High Court and from there to the Supreme Court. Any reasonable approach dictates that if the applicant, on appeal to the Appeal Commissioners or to the Circuit Court, can demonstrate some form of prejudice, then an adjournment in accordance with fair procedures would have to be granted, and if not granted, the applicant would have an entitlement to bring judicial review proceedings. There are adequate safeguards in position to protect the applicant in the event that he is in some way prejudiced, but in any event it has to be borne in mind that since an assessment can only relate to the applicant’s own income and gain, any*



materially relevant matter would have to be or have been in the knowledge and in the power procurement and control of the applicant.

51. I do not accept that the applicant has been put in an impossible situation and effectively cannot deal with bare and unexplained assessments. The allegations being made against the applicant by way of the assessments as raised are that he earned income and made gains which he has not previously declared to the respondent pursuant to the basic self assessment system that pertains in this country. Nobody is better placed to know what income he received or what gains were made than the applicant himself."

23. Under the basic interpretation of the tax provisions, to be liable to income tax in this jurisdiction, a person must be either Irish resident with a source of income or non-resident with an Irish source of income. If a non-resident person is resident in a country which has concluded a double taxation agreement with the State, the country of residence would more than likely have the primary taxing rights subject to certain exceptions.
24. Therefore, in accordance with statute and associated jurisprudence, it is incumbent upon the Appellant to give evidence to challenge the legitimacy and accuracy of the income tax assessments raised against him. If it is established, based on the Appellant's evidence, that the assessments were not raised in accordance with the law or where the tax assessed has been overstated, such assessments will be reduced in accordance with statutory authority afforded to me as set out by TCA, section 949AK. Therefore, while such a process is in accordance with the law, it also vindicates an Appellant's right to fair procedures as espoused by Gilligan J. in *TJ v Criminal Assets Bureau*.
25. Therefore, in this appeal the Appellant is required to give evidence to prove that he is not a "*chargeable person*", that he is tax resident in Malta and that he has no source of income in the State. The Respondent, in accordance with due process, has the entitlement to cross examine the Appellant accordingly and thereafter the opportunity to give its own evidence.
26. The hearing proceeded accordingly.

Evidence

The Appellant

27. The Appellant is a member of the travelling community and is married with 3 adult children. He left Ireland with his family in 1995 when his children were very young to go to the USA for a period of 9 months. Thereafter he spent time in Germany, France and Poland. He left Ireland permanently in or around 2004 or 2005.
28. During the years under appeal, he spent 11 months abroad with occasional trips back to Ireland for family events, or bank holidays and over the Christmas period.
29. While abroad, he lived in caravans travelling intermittently between campsites. He stated that for the last 20 years he spent most of his time in Malta but that he also spent time in Italy, Germany, France, Spain and Portugal tarmacking residential and commercial driveways. He stated that he no longer undertook the physical work of tarmacking and that he currently spends most of his time sourcing work based on regular communications with his contacts. He also worked outside of Europe, mainly in South America. He confirmed his passport was stamped in relation to trips outside the EU, but not in relation to trips within the EU.
30. His wife did not always travel with him due to cost of hotel charges. He also confirmed that he did not look into schools for his children in Malta as he was not familiar with the Maltese education system. However, his children would not have had much education as they were on the road from a young age.
31. He did not have records as to his historic movements to and from Ireland and did not retain any records from airlines. He said that he went to the same travel agent in Newcastle West for years to arrange flight bookings. He confirmed a limited number of travel agent records were available. He did not have a credit card and that sometimes his children would book a flight for him and that emails were available for recent years to support this but that these were not available for the earlier years. He also confirmed that he did not obtain ferry records and that he could not recall which cars and caravans he had over the last 20 years. In some instances, he used someone else's vehicle.
32. He confirmed his wife had a vehicle in Ireland and held an Irish passport and a Northern Ireland driving licence. He said that many years ago he had an Irish driving licence.
33. He has an account with TSB Ulster Bank Ltd. When questioned as to the Irish address used to open the account, he stated that someone would have ticked the box on the form on his behalf. He does not hold a HSE card.



34. He is a director of a Maltese company and other companies which he set up abroad for respectability purposes to source work. He confirmed that he obtained legal and accounting advice in Malta to incorporate a Maltese company. He verified that his accountant prepared annual accounts which he and his brother signed when they went to Malta. He confirmed that he always worked with cash and that he and his brothers would net off amounts owed between themselves and third parties on an annual basis.
35. He was paid by his Maltese company in relation to his directorship, and that the payment was made in cash and that as far as he knew it was not lodged into a bank account. He also confirmed that he gave advance notice by phone call to his accountant that a payment from the company was due to him. He indicated that sometimes he was paid a lump sum but on other occasions the payments were made on a staggered basis. He stated that none of the money earned by the company was lodged with the accountant, or, given to the company. He could not verify if his brother's funds were lodged to the company or the exact source of the monies paid by the company to him. He stated that he trusted his accountant and his brothers.
36. As he could not read or write, he was not aware that company returns had not been filed in relation to his Maltese company. He agreed that Maltese tax returns were filed retrospectively after gardai came to his door. He stated that he did not know whether the company returns were pending since 2007 and that he would have to clarify this with his accountant. He said he signed accounts on an annual basis but that he was not be aware of the contents and that he trusted his accountant to ensure the accuracy of the accounts. He also accepted the date on the accounts was the 8th May 2018.
37. His level of income fluctuated and that he had good and bad years. He indicated that 2017 was a good year but he could not precisely quantify the amount of income he earned. He confirmed he had wages to pay so that he would have to work possibly 5 days a week to meet his outgoings. He said it was possible to get €6,000 per job but this varied as losses were made on some jobs, in instances when the tarmac purchased for a job was overestimated leading to wastage. He agreed that no country had visibility on his overall earnings and that he dealt in cash and did not know the total amount that he earned in a year. He agreed that he could make a lot of money in a single year. He stated that in a year that he could handle a couple of hundred thousand euro in cash. On one particular occasion he saw €200,000 in cash on a table in Malta.
38. In cross- examination, he was unable to give a list of all jobs completed. However, when the accounts were finalised at the year-end, he and his brothers tore up all bills. He said that he retained sufficient cash for his outgoings. He said his accountant never asked for receipts as he knew that he lived in a caravan where storage space was limited.
39. He said that none of his earnings went into a bank account but that he had bank accounts in Ireland, and Northern Ireland to pay bills.



40. He confirmed that historically he had accounts in Portugal, Spain and Belgium which were now closed. He had a debit card but not a credit card and said that he could have used his debit card to pay for flights but stated that a credit card was required to hire a car. He agreed that none of the bank accounts gave an overall picture of his earnings and the funds held in his Irish bank account were used to pay utility bills.
41. In relation to his ownership of property, he confirmed that he had a caravan in Malta and that he had a house in **PLACE NAME REDACTED**. He confirmed he spent the Christmas period each year in the house in **PLACE NAME REDACTED**, which he also occupied during the Ballinasloe Horse Fair and St. Patrick's weekend. He stated that the house was located **NEAR A** Garda station. He said that he had CCTV cameras until they were seized by the Gardai. He said he could not confirm the length of time for which CCTV records were kept as they were in the possession of the Gardai. He said he was not very "computer literate" and that he did not know the duration of the warrant relating to the CCTV camera seizure.
42. He said that he paid the bills for the house in **PLACE NAME REDACTED** but that he did not rent out the property. He stated that the average annual electricity bill would be €200, with bills being higher in the periods of occupation in the property, particularly at Christmas. He had a house in Northern Ireland which he rented out. That house was mortgaged with some equity derived from accumulated savings.
43. His UK tax returns were prepared by his accountant whom he had known for many years. He confirmed that his accountant was not aware of his total earnings in a year. He confirmed that the self-employment income returned by his accountant for the year 2016-2017 and prior years was likely to be from deals made in relation to car/caravan sales in Northern Ireland but he could not specify what percentage of his worldwide income this accounted for. He also received rental income of approximately £380 per month from his residential property in Belfast which he declares on his UK tax return and pays UK taxes thereon.
44. He has a house in Portugal for many years which he purchased for approximately €65,000 or €70,000 and which was financed from accumulated savings from his work in Portugal. He stated that he did not rent out the property.
45. In relation to his residence in Malta, he confirmed that he had documentation to demonstrate his registration for tax in Malta and he confirmed that he understood returns were filed in Malta. He also confirmed that he filed personal income tax returns with the Maltese revenue authorities for the years for 2008 to 2016 inclusive on 3rd May 2018 and a return for the year 2017 was filed with that authority on 12th June 2018. He confirmed that those returns were filed after he received notice from the Respondent of the investigation into his affairs in 2018.



46. In 2006 he sold a house, **PLACE NAME REDACTED**, to his sister and made a profit of approximately €75,000 - €85,000. He verified that he had used the sale proceeds together with compensation claim proceeds to purchase a house in **PLACE NAME REDACTED** in 2011. He stated that in the years between 2006 and 2011 monies were on deposit as he had intended to purchase a property near his father and the house he wanted never came up for sale. He confirmed that he refurbished the **PLACE NAME REDACTED** to the value of approximately €60,000 - €65,000 which was funded from money transferred from abroad.
47. He was found guilty of conspiracy in Northern Ireland in 2014. He confirmed that he gave his Belfast address to be used for bail purposes, as he stated he would not otherwise have been granted bail if he did not have a Northern Ireland address.
48. During the refurbishment works to his property **PLACE NAME REDACTED**, which took over 2 years to complete, he stayed with his father when he came from the North to oversee the building works and that after brief visits, he returned to the UK to meet his bail conditions twice weekly. He said he had a 10 o'clock curfew in light of which he would drive to **PLACE NAME REDACTED** and subsequently on the same day drive back to the North. He confirmed that he lived in his house in Belfast during this period and that a friend stayed with him at a reduced rent. He was unable to explain how his accountant returned the rental income without factoring the rental discount.
49. He has a site in Leitrim. He confirmed that he had purchased a property at **PLACE NAME REDACTED** but that the transaction did not proceed. He confirmed he was unable to recollect if a sum of €169,000 transferred to a Portuguese solicitor in 2006/2007 was transferred on his own behalf. He indicated that it would be within his income bracket to be moving that amount of money.
50. He gave evidence that he typically did 20 "deals" in a pub in **PLACE NAME REDACTED** during the Christmas period in relation to the sale of cars, rollers, vans and horses. He subsequently modified that assertion by stating that he did somewhere between 6 and 8 deals during the Christmas period. He stated that none of the assets were present in Ireland. He said that he lived in some of the caravans and that typically he would own the assets for a 2-year period. He confirmed that he did some work to service machines before he sold them.



Determination

51. The Appellant gave evidence that was typically present in the State for a 4-week period over Christmas, a week surrounding St. Patrick's Day, a week to attend the Ballinasloe Horse Fair and occasional days throughout the year to attend family functions and funerals. I have therefore found that the Appellant was not present in the State for the requisite amount of days in any given year to designate him as resident in the State pursuant to TCA, section 819. In this regard, as the Appellant was not resident in the State, his earnings from his international tarmacking business are not within the charge to Irish tax.
52. Furthermore, no evidence was given by the Respondent that could suggest that the Appellant was resident in the State in respect of the years under appeal.
53. I have also found that the Appellant was not resident in Malta for tax purposes. The Appellant's ambulatory lifestyle and his commercial activities does not support the assertion that he was resident in Malta. Furthermore, as confirmed by his Counsel, the Appellant is not in a position to provide a certificate of residency in Malta on the basis that he was not *"entitled to it"*.
54. Notwithstanding the above, the Appellant gave evidence that in December of every year he conducts 20 *"deals"* which later on in his evidence he reduced to between 6 to 8 *"deals"* during that period. Therefore, based on such evidence, there is a charge to tax under Schedule D pursuant to TCA, section 18(1)(iii) in respect of:
- "Any person, whether a citizen of Ireland or not, although not resident in the State, from any property whatever in the State, or from any trade, profession, or employment exercised in the State"*
55. As considered above, the Appellant is not resident in Malta or indeed in any jurisdiction which has concluded a double taxation agreement with the State. Therefore, he cannot avail of any double taxation agreement that could ameliorate a charge to Irish tax. As such a charge to Irish tax arises on the trade exercised in the State comprising the assortment of *"deals"* concluded on an annual basis over the Christmas period and the horse dealing activities at the Ballinasloe Horse Fair.
56. In the absence of any evidence adduced by the Respondent, it would be contrary to my statutory obligation, pursuant to Finance (Tax Appeals) Act 2015, to perform my function in a fair manner if I was to determine that the assessments raised by the Respondent should stand. As such I have determined that the Appellant should be assessed to tax in the State with reference to his trading activities carried on in the State.



57. In this regard, a dedicated case management conference was held on 28th March 2019 at which I issued a direction to the Appellant to provide specific details as to the income derived from the trading activities exercised in the State.

58. By letter dated 23rd April 2019, the Appellant's solicitors stated that the Appellant *"accepts and concedes that the sums set out in the attached schedule are due by him"* and calculated the following assessable income and associated tax payable based on the activities carried out annually over the 4 week Christmas period at 4/52 of the income assessed by the Respondent:

<u>Year of Assessment</u>	<u>Income</u>	<u>Tax</u>
5th April 1999	€2,896	€904
5th April 2000	€7,387	€2,238
5th April 2001	€3,758	€1,038
31st December 2001	€2,363	€591
31st December 2002	€2,170	€543
31st December 2005	€8,257	€2,064
31st December 2006	€12,661	€3,165
31st December 2007	€39,367	€9,841
31st December 2008	€3,126	€781
31st December 2009	€12,851	€3,212
31st December 2011	€19,461	€5,254
31st December 2012	€12,969	€3,436
31st December 2013	€28,236	€7,765
31st December 2014	€22,362	€6,519
31st December 2015	€10,042	€1,091

59. In accordance with due process, the Respondent was furnished with the Appellant's calculations and invited to make any representations but declined to do so.

60. Therefore, while I accept the Appellant's calculations with reference to the Christmas trading activities, I am also including the Appellant's trading activities at the annual Ballinasloe Horse Fair. As such the assessments should be increased to 5/52 of the income assessed by the Respondent in respect of the years up to 31st December 2012.

61. Notwithstanding that the Appellant's calculations for the years 31st December 2013 to 31st December 2015 inclusive exceed 4/52 of the Respondent's assessed income figures, I am accepting the Appellant's calculations for those years.

62. Furthermore, as the Appellant is a general trader in an assortment of different types of goods and commodities, I have determined that the Appellant should also be assessed to income tax on the sale of **PLACE NAME REDACTED** on which a profit of €80,000 was derived during the year 2006.

63. I have therefore determined that the income reflected on the assessments raised by the Respondent as set out at paragraph 2 of this determination should be reduced to reflect the following assessable income:

<u>Year of Assessment</u>	<u>Income</u>
5th April 1999	€2,281
5th April 2000	€7,273
5th April 2001	€3,700
31st December 2001	€2,327
31st December 2002	€2,713
31st December 2005	€10,321
31st December 2006	€15,827
Property Sale	€80,000
31st December 2007	€49,209
31st December 2008	€3,908
31st December 2009	€16,064
31st December 2011	€24,326
31st December 2012	€16,211
31st December 2013	€28,236
31st December 2014	€22,362
31st December 2015	€10,042

64. This appeal is therefore determined in accordance with Taxes Consolidation Act 1997, section 949AK.

Conor Kennedy
Appeal Commissioner
24th May 2019

The Tax Appeals Commission has been requested by the Respondent to state and sign a case for the opinion of the High Court in respect of this determination, pursuant to the provisions of Chapter 6 of Part 40A of the Taxes Consolidation Act 1997.

