

## Appendix 3

### Appeal Procedures outside Revenue

#### The Appeal Commissioners and the Courts

In addition to internal review procedures, taxpayers also have statutory rights of appeal to the Appeal Commissioners and the Courts.

Taxpayers can appeal to the Appeal Commissioners and the Courts against assessments, determinations & other matters in relation to:

- Direct Taxes (IT, CT, CGT)
- Capital taxes (CAT and Stamp Duty)
- Indirect Taxes (VAT, VRT and duties of customs and excise).

#### Appeal Commissioners

The Appeal Commissioners are an independent appeal forum appointed by the Minister for Finance and are not Revenue officials. There are currently two Appeal Commissioners. The Appeal Commissioners hear cases both in Dublin and in provincial centres. The Appeal Commissioners must preserve taxpayer confidentiality in their hearing of appeals. The Appeal Commissioners' procedures are those of a specialist administrative tribunal. Both appellants and respondents may present their cases personally or have professional representation.

Where Revenue is not professionally represented, the Revenue case is presented either by an Inspector of Taxes or by a nominated Revenue official. Taxpayers may be represented by accountants, solicitors or counsel instructed by solicitors. Both parties are entitled to present evidence and call witnesses in support of their case.

The Appeal Commissioners may hear cases sitting individually or collectively. However, in all cases, a single decision (determination) is given. This decision may be at the close of the hearing or later (a reserved decision).

The Appeal Commissioner may also dismiss an appeal. The Finance Act, 1998 provides that the Appeal Commissioners in certain circumstances may publish details of such decisions provided that taxpayer confidentiality is preserved.

The Appeals Commissioner are situated at:-

Appeals Commissioner  
Fitzwilton House  
Wilton Place  
Dublin 2  
Phone: 01- 6624530  
Fax: 01- 6611892

If the taxpayer or Revenue in a matter relating to Capital Acquisitions Tax are dissatisfied with the decision of the Appeals Commissioner they may have the case re-heard by a Circuit Court Judge.

The Director of Customer Services will give you any help you may require on the procedures to be followed in order to exercise your independent appeal rights before the Appeal Commissioners.

He may be contacted at:

Director of Customer Services or  
Capital Taxes Division  
Office of the Revenue Commissioners  
Stamping Building  
Dublin Castle  
Dublin 2

### **Capital Taxes and the Land Values Reference Committee**

If the matter in dispute relates specifically to the value of land or buildings, the independent review will be carried out by a property arbitrator appointed by the Land Values Reference Committee.

You should give notice of appeal on the appropriate form within 30 days of the determination of value by Revenue. The form is in duplicate and one part should be sent to:

Revenue  
Capital Taxes Division  
Dublin Castle Dublin 2

and the other part to:

The Land Values Reference Committee  
Room 110  
Four Courts  
Dublin 7

If you are dissatisfied with the decision of the property arbitrator, you may, depending on the value of the property, appeal further to either the Circuit Court or to the High Court.

If a taxpayer is dissatisfied with a decision by the Appeal Commissioners, he / she may have the case re-heard by a Circuit Court Judge. This is a complete re-hearing of the case and both the taxpayer and Revenue may introduce further evidence / witnesses, etc. if they consider this appropriate.

The normal procedural rules of the Circuit Court apply in relation to such hearings. However, the hearings are held in camera.

### **Appeals on a Case Stated to the High Court**

Both taxpayers and Revenue may appeal to the High Court by way of a case stated on a point of law. Both parties may appeal using this procedure from the Appeal Commissioners and the Circuit Court.

The case stated procedure involves the preparation by the Appeal Commissioners (with the consent of both the taxpayer and Revenue) of a written document which sets out the facts of the case and asks the High Court whether or not the decision made on those facts is correct in law. In the case of the Circuit Court the preparation of this document is the responsibility of the parties.

The appeal is heard and determined in open court by a High Court Judge. The High Court ruling is binding in this area of the law unless the issue is appealed successfully to the Supreme Court or a legislative amendment is enacted to reverse the High Court ruling.

### **Appeals to the Supreme Court**

If either the taxpayer or Revenue is dissatisfied with the High Court decision, the case can be further appealed to the Supreme Court. The case is heard in open court by three or five Supreme Court judges sitting together, possibly presided over by the Chief Justice. The majority ruling is the decision in the case.

The Supreme Court ruling is binding in this area of the law unless the ruling is reversed by either a subsequent Supreme Court ruling or by the enactment of a legislative amendment.