

Summary of Internal & External Review Decisions issued in 2024				
	Type of Review	Summary of Request	Decision	Summary of Reviewer's findings
1.	External	Request for Review: Of Revenue's decision in relation to the eligibility of the company for the Employment Wage Support Scheme (EWSS) in respect of certain periods for which it was claimed.	Against Customer	The Reviewer sees no reason to dispute Revenue's opinion that the capital expenditure incurred by the company immediately prior to the pandemic was anything other than an expansion and continuation of an existing business – hence the 'new business' rules in EWSS do not apply and the Company is obliged to apply the 'normal' EWSS turnover test.
2.	External	Request for Review: Of Revenue's decision that the customer is ineligible to receive the Employment Wage Subsidy Scheme (EWSS) in respect of certain periods for which it was claimed.	Against Customer	The Reviewer noted that Revenue have opined that the company is not formally divisionalised and therefore did not meet the 'turnover test' for EWSS. He has not seen any convincing evidence to contradict this conclusion.
3.	External	Request for Review: Of Revenue's decision not to approve the registration of the company for the Temporary Business Energy Support Scheme (TBESS).	Against Customer	The Reviewer determined that Revenue's interpretation of the eligibility requirements necessary to qualify for the Temporary Business Energy Support Scheme is entirely consistent with the enabling legislation.
4.	External	Request for Review: Of Revenue's decision in relation to the eligibility of the company for the Employment Wage Subsidy Scheme (EWSS) for certain periods for which it was claimed.	Against Customer	The Reviewer acknowledged that Revenue have not disputed that the business was adversely affected by the pandemic; however, in applying the legislation, Revenue have concluded that the company fell short in the 'turnover test'. The Reviewer noted that, in his opinion, Revenue have followed the legislation.
5.	External	Request for Review: In relation to a Revenue audit in respect of the income tax years 1996/97 and 1997/98 and the application of surcharges to the income tax returns for the years in question.	Against Customer	The Reviewer noted that it is the function of the Tax Appeals Commission and the Courts to adjudicate on points of law and that Revenue's Complaint and Review Procedures have a limited role in such matters. The Reviewer does not think that Revenue in this instance are 'clearly incorrect' in their interpretation of section 950 TCA 97 and SoP IT/1/93 in denying the agent's client relief for surcharges and interest arising from late tax returns.
6.	External	Request for Review: Of the imposition of interest on late payment of Preliminary Corporation Tax.	Against Customer	The Reviewer noted that in this case the company made no preliminary tax payment as it was required to do; the liability for 2022 was paid on 23/09/2023 and, as no preliminary tax had been

				paid on or before the due date of 23/11/2022, interest became payable from that date.
7.	External	Request for Review: Of the validity of an audit investigation letter and the conduct of Revenue staff in relation to matters connected to the audit.	Against Customer	The Reviewer noted that it is an undeniable fact that the taxpayer transferred valuable shares to family members and that these transfers gave rise to a CGT liability which was not dealt with at the time of the transfers. The Reviewer noted that Revenue has an obligation to manage the tax system as fairly as possible for the benefit of all taxpayers and would be negligent to write off outstanding taxation without reasonable evidence.
8.	External	Request for Review: Of Revenue's decision that the customer is ineligible to receive the Employment Wage Subsidy Scheme (EWSS) in respect of certain periods for which it was claimed.	Against Customer	The Reviewer commented that the pandemic clearly had a significant and unpredictable effect on the company's level of activity, making it very difficult to project what the company's future level of monthly business was likely to be. Whilst assuming a 50% turnover reduction at the start of the pandemic/ review period might not have been unreasonable, the company failed to revisit the assumption when actual monthly sales showed they were not as low as projected throughout the second half of 2020 and the first half of 2021, thereby delaying its withdrawal from the scheme.
9.	External	Request for Review: Of the contents of an intervention letter which the complainant alleges holds a preconceived view about relevant transactions; the complainant is alleging that there exists a <i>'clear preordained and jaundiced conclusion arrived at'</i> .	Against Customer	The Reviewer noted that the rationale for the taxpayers concluding that Revenue had preconceived views seems to have been formed very quickly following a minimal exchange of correspondence. No attempt was made by the taxpayers to persuade Revenue of what they see as the error in their ways, and a response to the questions asked in audit intervention letters had not been sent. He further noted that Revenue treating a phone call (followed up by letter) as their response to the taxpayer's 'stage 1' complaint is permissible under the CS4 protocol.
10.	External	Request for Review: Of Revenue's position that the Principal Contractors in the Group have not engaged in their obligations to operate eRCT in real time. The requester has expressed the view that Revenue's application of the law and their opinion on the matter is clearly incorrect.	In favour of customer	The Reviewer is satisfied that there are no relevant contracts between the two lending companies and the relevant company. The lending companies cannot be RCT principals if there are no relevant contracts. The provision of loan finance should not be considered as relevant payments. The External Reviewer disagrees with the conclusion reached by Revenue in its Stage 2 Local

				<p>Review and is satisfied that the provision of loan finance should not be subject to RCT.</p> <p>Revenue has accepted the External Reviewer's decision.</p>
11.	External	Request for Review: Of Revenue's refusal to accept the initial form of authorisation to act as consultant in this case.	Against Customer	<p>The Reviewer notes that the procedures for appointing an agent or advisor are clearly set out in the legislation and Revenue's Tax & Duty Manual which are publicly available. Given the importance of taxpayer confidentiality, it is practicable for Revenue to deal with numerous taxpayers when their published procedures are followed. In particular the relevant 'authorisation letter' from the Company authorising the complainant to act on its behalf was clearly imprecise and falls short of the standard required.</p>
12.	External	Request for Review: Of matters arising from a Revenue compliance intervention related to a Research and Development (R&D) credit claim made by the company.	In favour of customer	<p>The Reviewer noted correspondence from the taxpayer to Revenue in early 2024 sought to have its interest liability reduced in consideration of the length of time it took for the case to be brought to a conclusion. Revenue agreed that in the particular circumstances of this case that interest could be mitigated by 20%. The taxpayer then settled his full liability, including the agreed interest element. The Reviewer takes the view that this case might have reasonably been resolved no later than the end of 2020. On that basis, the Reviewer has recommended that the penalty interest payable by the taxpayer should have been no more than that which would have accrued if the taxpayer had settled his liability in full in the early days of 2021, i.e. 3 years before the actual final settlement was made.</p> <p>Revenue has accepted the External Reviewer's decision.</p>
13.	External	Request for Review: Of Revenue's decision to deny the customer 'force majeure relief' (residency rules) for 2020.	Against Customer	<p>The Reviewer is of the opinion that the facts of the client's case do not qualify under the force majeure concession as per the terms of the March/ December 2020 pronouncements, and that Revenue's decision to treat the agent's client as being Irish tax resident for the days in question is not 'clearly incorrect' under the TCA legislation and under the CS4 protocol.</p>