



Ms. Margaret Falsey  
Committee Secretariat  
Committee of Public Accounts  
Leinster House  
Dublin 2

I refer to your request for a note on what measures the Tax Appeals Commission (TAC) are taking to bring the 78 appeals mentioned in previous correspondence to conclusion.

The TAC currently has over 3,300 active appeals on hand but we are aware that Appellants should not have to suffer undue delays in the hearing of their tax appeals. The TAC has always been conscious that it is a tax appeals body for all taxpayers and has endeavoured to try to be fair and equitable with all parties, regardless of the amount of tax involved.

The TAC is trying to progress all active appeals at the same time by:

- corresponding with both parties regularly to encourage settlements,
- holding as many hearings / case management conferences as possible,
- having regard to appeals where one determination will have an immediate effect on other related appeals which can be completed quickly as a result of it,
- ensuring a varied mix of tax type is heard,
- insofar as possible appeals relating to identical issues are heard by the same Commissioner.

The complexity of appeals can also result in a delay in progressing or settling matters, which can occur for a number of reasons, e.g. to allow for submission of further evidence; inadequate resources; or to await the outcome of Court proceedings which have to be taken into account by a Commissioner. The Appeal Commissioners are the sole arbiters of fact and, in fairness to Revenue and the taxpayer, they must make an impartial and accurate determination according to the relevant legislation.

Despite being under-resourced, we are able to confirm that all the 78 appeals have been reviewed and progressed accordingly.

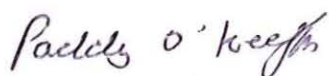
The following table gives a brief summary of each of the respective appeals and a short description outlining their present status:

<b>Overall Summary of Current Status of appeals identified on 10 July, 2018, with a potential value of €878 million</b>		
<b>Current Status</b>	<b>No. of Appeals</b>	<b>Quantum*</b>
Closed	5	€ 18,867,746
Determination expected before end 2018	4	€ 16,196,297
Ready to be Scheduled for Hearing shortly	14	€ 286,604,36
On hold for the next few months. Parties are currently in discussions with a view to settling	12	€ 275,740,706
On Hold - Pending outcome of another linked appeal being determined	3	€ 26,490,485
Proceeding	40	€ 252,833,134
<b>Total</b>	<b>78</b>	<b>€ 876,732,731</b>

*\* The above table shows the accrued "quantum in dispute" for appeals received by the Tax Appeals Commission in 2016 and 2017 greater than €1 million as at 10 July, 2018. This quantum figure should only be viewed as an estimate because the figure recorded in each appeal could be the amount according to the Appellant in dispute or the amount in dispute according to the Respondent or the difference between the two, depending on what is recorded on the Notice of Appeal received.*

A detailed analysis of each appeal can be found on the following pages.

Yours sincerely



Paddy O'Keeffe  
Tax Appeals Commission  
12 October, 2018

## Summary of Measures being taken by the Tax Appeals Commission to bring 78 appeals identified on 10 July, 2018, with a potential value of €878 million, to conclusion

The below tables show the accrued “quantum in dispute” for appeals received by the Tax Appeals Commission in 2016 and 2017 greater than €1 million as at 10 July, 2018. This quantum figure should only be viewed as an estimate because the figure recorded in each appeal could be the amount according to the Appellant in dispute or the amount in dispute according to the Respondent or the difference between the two, depending on what is recorded on the Notice of Appeal received.

Summary of Current Status of appeals > €100 million			
Range in € (Euros)	Current Status	No. of Appeals	Quantum
> €100 million	On hold for the next few months. Parties are currently in discussions with a view to settling	1	€ 138,746,516
	Ready to be Scheduled for Hearing shortly	1	€ 119,754,970
	Proceeding	1	€ 103,000,000
<b>Subtotal</b>		<b>3</b>	<b>€ 361,501,486</b>

Summary of Current Status of appeals > €10 million			
Range in € (Euros)	Current Status	No. of Appeals	Quantum
> €10 million	Proceeding	1	€ 68,000,000
	On hold for the next few months. Parties are currently in discussions with a view to settling	4	€ 99,996,491
	Ready to be Scheduled for Hearing shortly	6	€ 139,565,689
	On Hold - Pending outcome of another linked appeal being determined	1	€ 19,137,943
	Determination expected before end 2018	1	€ 12,042,038
	Closed - Settled	1	€ 10,899,877
<b>Subtotal</b>		<b>14</b>	<b>€ 349,642,038</b>

<b>Summary of Current Status of appeals &gt; €1 million</b>			
<b>Range in € (Euros)</b>	<b>Current Status</b>	<b>No. of Appeals</b>	<b>Quantum</b>
<b>&gt; €1 million</b>	Proceeding	38	€ 81,833,134
	On hold for the next few months. Parties are currently in discussions with a view to settling	7	€ 36,997,699
	Ready to be Scheduled for Hearing shortly	7	€ 27,283,704
	On Hold - Pending outcome of another linked appeal being determined	2	€ 7,352,542
	Determination expected before end 2018	3	€ 4,154,259
	Closed - Settled	3	€ 4,314,469
	Closed - Refused	1	€ 3,653,400
	<b>Subtotal</b>	<b>61</b>	<b>€ 165,589,207</b>
	<b>Total</b>	<b>78</b>	<b>€ 876,732,731</b>

**Detailed analysis of measures being taken by the TAC to bring 78 appeals, with a potential value of €878 million, to conclusion**

Range in € (Euros)	No. of Active Appeals	Tax Type	Status	Current Standing	Quantum
> €100 million	3	CT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€138,746,516.00
		CT	Hearing to be Scheduled	Appeal is awaiting a hearing date which is likely to occur shortly.	€119,754,970.00
		CT	Proceeding	Awaiting Revenue's Statement of Case. Follow up correspondence will issue shortly.	€103,000,000.00
<b>Subtotal</b>					<b>€361,501,486</b>
> €10 million	14	CT	Proceeding	Awaiting Revenue's Statement of Case. Follow up correspondence will issue shortly.	€68,000,000.00
		CT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€45,643,105.00
		CT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€30,444,575.00
		VAT	Hearing to be Scheduled	Expected to be heard in Quarter 1 2019.	€29,130,053.00
		CT	Hearing to be Scheduled	Expected to be heard in Quarter 1 2019.	€28,327,290.00
		CT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€23,117,361.00
		C&E	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€20,650,007.00
		CT	Hold/Stay Granted	On hold pending the outcome of another linked appeal currently being determined.	€19,137,943.00
		IT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€19,090,508.00
		CT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€19,090,508.00
		VAT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€12,145,517.00
		CGT	Awaiting Determination	Determination expected to be issued before the end of 2018.	€12,042,038.00
		VAT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€11,923,256.00
		CT	Closed	Settled.	€10,899,877.00
<b>Subtotal</b>					<b>€349,642,038</b>

Range in € (Euros)	No. of Active Appeals	Tax Type	Status	Current Standing	Quantum
> €1 million	61	VAT	Hold/Stay Granted	On hold until Nov 2018. Parties are currently in discussions with a view to settling.	€9,870,425.00
		IT	Hold/Stay Granted	On hold until Nov 2018. Parties are currently in discussions with a view to settling.	€8,771,600.00
		VAT	Hold/Stay Granted	On hold until Apr 2019. Parties are currently in discussions with a view to settling.	€8,289,845.00
		CGT	Proceeding	Awaiting Outline of Arguments from both parties.	€8,042,362.00
		VAT	Hearing to be Scheduled	Expected to be heard in Quarter 1 2019.	€6,971,418.00
		VAT	Proceeding	Awaiting Statement of Case from Revenue.	€6,709,800.00
		VAT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€6,670,877.00
		CT	Hold/Stay Granted	On hold until Jan 2019 pending outcome of another linked appeal currently being determined.	€5,780,697.13
		CT	Proceeding	Awaiting further information from both parties to progress appeal.	€5,693,508.25
		IT	Proceeding	Awaiting Statement of Case from Appellant.	€5,027,898.00
		CT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€3,944,337.75
		CT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€3,709,482.00
		CGT, IT	Closed	Refused.	€3,653,400.00
		IT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€3,200,000.00
		CT	Proceeding	Appeal currently with a Case Manager for next direction.	€3,023,223.00
		VAT	Proceeding	Appeal currently with a Case Manager for next direction.	€2,993,868.00
		DWT, IT	Proceeding	Further update requested from Appellant before progressing.	€2,901,295.00
		VAT	Hold/Stay Granted	On hold until Nov 2018. Parties are currently in discussions with a view to settling.	€2,816,372.00
		CAT	Proceeding	Awaiting Statements of Case from both parties before progressing.	€2,630,409.00
		CT	Proceeding	Appeal currently with a Case Manager for next direction.	€2,611,674.00
		IT	Proceeding	File currently with a Case Manager for next direction	€2,509,513.00
		CT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€2,509,371.00
		VAT	Hearing to be Scheduled	Expected to be heard in Quarter 1 2019.	€2,377,706.00
		IT	Proceeding	Appeal currently with a Case Manager for next direction.	€2,305,644.00
		IT	Proceeding	Awaiting Statements of Case from both parties before progressing.	€2,180,397.00
		IT	Proceeding	Awaiting Statements of Case from both parties before progressing.	€2,180,395.00
		IT, VAT	Closed	Settled.	€2,073,999.00
		CT	Hold/Stay Granted	On hold until Jan 2019. Parties are currently in discussions with a view to settling.	€2,000,000.00
		CT	Proceeding	Awaiting Statements of Case from both parties before progressing.	€1,963,113.00
		VAT	Proceeding	Non-compliance of direction issued - Intention to dismiss appeal, to be issued.	€1,915,189.00
IT	Proceeding	Statement of Case to be requested from both parties.	€1,861,084.00		
IT	Proceeding	Appeal currently with a Case Manager for next direction.	€1,780,183.00		

Range in € (Euros)	No. of Active Appeals	Tax Type	Status	Current Standing	Quantum
> €1 million (cont'd)		C&E	Proceeding	Appeal currently with a Case Manager for next direction.	€1,641,890.00
		IT	Hearing to be Scheduled	Appeal is awaiting a hearing date which will be scheduled shortly.	€1,609,994.00
		CT	Awaiting Determination	Determination expected to be issued before the end of 2018.	€1,588,382.00
		VAT	Hold/Stay Granted	On hold until Apr 2019 pending outcome of another linked appeal currently being determined.	€1,571,845.00
		CT	Hold/Stay Granted	On hold until Nov 2018. Parties are currently in discussions with a view to settling.	€1,539,975.00
		CGT	Proceeding	Statement of Case to be requested from both parties.	€1,498,864.00
		IT	Proceeding	Appeal currently with a Case Manager for next direction.	€1,467,222.00
		CGT	Proceeding	Statement of Case to be requested from both parties.	€1,447,206.00
		Stamp Duty	Awaiting Determination	Determination expected to be issued before the end of 2018.	€1,428,670.00
		IT, PAYE, PRSI	Proceeding	Statement of Case to be requested from Revenue.	€1,346,448.00
		CT	Proceeding	Instruction to issue seeking consolidation with another similar appeal.	€1,334,485.00
		IT	Proceeding	Appeal currently with a Case Manager for next direction.	€1,280,662.00
		CGT	Proceeding	Awaiting Outline of Arguments from both parties.	€1,269,899.00
		CT	Proceeding	Appeal currently with a Case Manager for next direction.	€1,231,068.00
		CT	Proceeding	Non-compliance of direction issued - Intention to dismiss appeal, to be issued.	€1,205,915.00
		IT	Proceeding	Non-compliance of direction issued - Intention to dismiss appeal, to be issued.	€1,203,846.00
		CT	Closed	Settled.	€1,188,440.00
		CT	Proceeding	Parties in settlement discussions. Further update to be requested.	€1,185,843.00
		IT	Awaiting Determination	Determination expected to be issued before the end of 2018.	€1,137,207.00
		PAYE	Proceeding	Awaiting Outline of Arguments from both parties.	€1,102,990.28
		IT	Proceeding	Further update requested from both parties.	€1,085,088.00
		IT	Proceeding	Additional information to be requested.	€1,065,905.00
		CGT	Proceeding	Awaiting Outline of Arguments from both parties.	€1,054,574.00
		CT	Closed	Settled.	€1,052,030.00
		C&E, VAT	Proceeding	Awaiting further information from Appellant.	€1,035,247.59
		CT	Proceeding	Appeal currently with a Case Manager for next direction.	€1,018,125.00
		C&E	Proceeding	Awaiting Statements of Case from both parties.	€1,014,454.00
		CGT	Proceeding	Statements of Case to be requested from both parties.	€1,011,855.00
		CGT	Proceeding	Statements of Case to be requested from both parties.	€1,001,992.00

Subtotal €165,589,207

Total € 876,732,731