

# Tax Appeals Commission

## General Overview

The Commission is an independent statutory body tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation. The legislation concerned is the Finance (Tax Appeals) Act 2015 (“the Act”), the Finance (Tax Appeals and Prospectus Regulation) Act 2019, the Taxes Consolidation Act 1997, as amended, and related legislation.

The Finance (Tax Appeals and Prospectus Regulation) Act 2019 provided for the appointment of a Chairperson. The Chairperson took up her appointment on 1 July 2020.

The Chairperson, in addition to her role as an Appeal Commissioner, is responsible for the overall effective management of the administration and business output of the Commission and is responsible to the Minister for Finance for ensuring that the appeals process is timely, efficient and cost effective. In this regard, the Chairperson must submit an annual report to the Minister on or before 31 March each year in respect of the preceding year. The Annual Report was submitted in March 2021 and published in April 2021.

Upon the appointment of the Chairperson all policies and procedures were reviewed, drafted and issued, as appropriate. Among the policies issued was the Commission’s Governance Framework, the 2021 Annual Business Plan and the Statement of Strategy 2021-2023.

## O’Donoghue Report

An independent review of the workload and operations of the Commission was submitted to the Minister for Finance in August 2018. This review focused on the staffing structure, governance and operational structure. The review made a number of conclusions and recommendations on governance, independence, resourcing, backlogs and process improvements. **All 21 recommendations have been implemented.**

## Comptroller & Auditor General (“C&AG”) Report on the Tax Appeals Process

During 2020, the Office of the C&AG produced a report on the tax appeals process in the State. This report focused on the period from establishment of the Commission in 2016 to 2019. It analysed the roles of the Commission and the Revenue Commissioners in processing tax appeals. The report made a number of conclusions and recommendations on the management of the process. **All recommendations have been implemented.**

The report recommended that the Commission set timeframes for the disposal of appeal cases and for the issuing of determinations following hearings. The Chairperson agreed with these recommendations and has implemented targets for the progression of cases to hearing stage and set timeframes for the issuing of determinations after hearings to ensure the efficient movement of cases through the appeals system. This was implemented in October 2020 and has improved efficiency.

In addition, the report recommended that the Commission should review its requirements for a new Case Management System (“CMS”) in advance of procuring a new package and in the interim should review quality control procedures to ensure information and records are accurate and complete. The Chairperson agreed with this recommendation and the process

to replace the CMS is underway. The technical specification for the new system is complete and sanction for going to tender has been granted from the Digital Government Oversight Unit in the Office of the Government Chief Information Officer (“OGCIO”). The Commission is aiming to have the new system in place by 2022, depending on build specification. Interim quality control measures have been developed and are being put in place. In addition, robotics automation has eliminated the risk of transcription errors in the uploading of new cases on to the current CMS.

## Information Technology

A number of changes and new methods of working through technology took place for the Commission in 2020. Outlined below are some key examples;

### **BTS Desktop service**

The Commission engaged with the OGCI0 and moved to its “BTS Desktop Service” in August 2020. Under the BTS Desktop service, the OGCI0 supports the underpinning ICT infrastructure and the Commission’s business services, including servers, storage, government networks, perimeter defences, conferencing services, web content filters and anti-virus faculties.

### **Remote Hearings and Case Management Conferences (“CMCs”)**

The Commission has taken a leading role in the roll out of remote hearings/CMCs and digital interaction since Covid-19. To facilitate this the Commission introduced new conferencing services Skype/ Pexip VMR (virtual meeting room) and procured additional teleconferencing hardware, file sharing and sync solutions.

### **Notice of Appeal Form and Robotics Processing Automation**

The Commission invested in robotics processing automation which produced a new PDF writeable Notice of Appeal form which automatically downloads the relevant information, opens a file and responds to the notice.

### **Digital Dictation**

The Commission installed voice recognition software which has assisted with the dictation of determinations by Commissioners.

### **Website Development**

The Commission’s website was redeveloped in 2021 to be more informative and user-friendly with the addition of a search facility.

***Appendix 1: Funding and Expenditure.***

***Appendix 2: O’Donoghue Report 2018 and C&AG Report 2020.***

***Appendix 3: Highlights and Headline Statistics.***

***Appendix 4: Top 10 Highest-Valued Appeals currently on Hand.***

***Appendix 5: Update on Top 10 Highest-Valued Appeals on Hand as at 31 December 2019***

## Appendix 1: Funding and Expenditure

The allocations to the Commission have increased over recent years to cater for the increased expenditure required for additional resources, including staff and IT systems. The Estimates in 2017, 2018, 2019 and 2020 were €1.605 million, €1.626 million, €3.348 million and €3.308 million respectively.

The below table sets out an analysis of the Commission's administration expenditure from 2017 to 2020 and the Estimates Provision for 2019 and 2020. There was a 'surplus to be surrendered' of €1,484,735 in 2019 after appropriations-in-aid are taken into account. The surplus was €278,210 in 2020.

	2020 Estimate Provision € ,000	2019 Estimate Provision € ,000	2020 Outturn € ,000	2019 Outturn € ,000	2018 Outturn € ,000	2017 Outturn € ,000
Salaries, wages and allowances	2,541	2,648	2,249	1,408	1,148	753
Travel and subsistence	20	40	1	2	4	1
Training and development and incidental expenses	104	100	205	72	98	91
Postal and telecommunications services	14	20	26	23	8	9
Office equipment and external IT services	384	420	315	161	116	252
Office premises expenses	35	50	26	13	4	16
Consultancy and other services	210	70	196	93	48	0
<b>Total Expenditure</b>	<b>3,308</b>	<b>3,348</b>	<b>3,018</b>	<b>1,772</b>	<b>1,426</b>	<b>1,122</b>

Having conducted an interim and final audit in respect of the year ended 31 December 2019, the C&AG issued their opinion on the Appropriation Account, the Statement of Internal Financial Control ("SIFC"), and other matters on 31 August 2020. The C&AG agreed that the Appropriation Accounts prepared by the Commission properly presents the Receipts and Expenditure of Vote 10 - Tax Appeals Commission for year ended 31 December 2019. The C&AG expressed the opinion that they had obtained sufficient and appropriate evidence in carrying out their audit. In respect of the SIFC the C&AG has responsibility to report in relation to the information contained in the SIFC by exception only. The requirement to report arises where the information contained in the SIFC is materially inconsistent with the Appropriation Accounts, the C&AG's audit findings or if the SIFC appears to be materially misstated. In their audit opinion, for the year ended 31 December 2019, the C&AG made no report of any material misstatement in the SIFC.

The SIFC in 2019 indicates in the 'Internal Financial Control Issues' section that "*no weakness in internal financial control were identified in relation to 2019 that resulted in, or may result in, a material loss.*" The SIFC also indicates that the Commission complied with procurement guidelines and no non-competitive contracts required disclosure in the annual return submitted to Department of Public Expenditure and Reform ("DPER") pursuant to Circular 40/2002.



## Appendix 2: O'Donoghue Report 2018 and C&AG Report 2019

### Status of Recommendations as at 1<sup>st</sup> July 2020

<b>O'Donoghue Report published in 2018</b>		
<b>Ref:</b>	<b>Recommendation</b>	<b>Current Status</b>
<b>Governance:</b>		
1.1	<i>To appoint a Chairperson.</i>	<b>Completed</b> Chairperson appointed in July 2020.
1.2	<i>Appointment of Chairperson should follow the appointment of the new Commissioners recommended at 2.1 below.</i>	<b>Completed</b> Chairperson appointed in July 2020. Commissioners appointed in 2019. At 16 June 2021 there are 2 statutory term and 2.5 temporary fixed term Commissioners.
1.3	<i>In the recruitment of Commissioners attention should be paid to ensuring that there is a balance of professional backgrounds.</i>	<b>Completed</b> Balance of professional backgrounds achieved.
<b>Independence:</b>		
1.4	<i>Provision of corporate supports (including Internal Audit, Health and Safety Services, Risk Management) for the TAC should be a responsibility of the Department of Finance in the short term.</i>	<b>Completed</b> Following appointment of the Chairperson, Governance Framework put in place and all policies completed. Internal auditors appointed, Health and Safety Policy completed with Health and Safety Officer appointed. Risk Register actively managed by Risk Officer. Independent Audit and Risk Committee meets quarterly.
<b>Provision of IT services:</b>		
1.5.1	<i>Re-engagement between Revenue and the TAC in relation to the provision of IT systems design, support, and hosting facilities.</i>	<b>Completed</b> There has been engagement between Revenue and the TAC on IT matters. IT transferred to OGCIO in August 2020.
1.5.2	<i>Department of Finance should use its influence to ensure that the OGCIO provides full support to the TAC in relation to assisting with IT development; connectivity with Government networks.</i>	<b>Completed</b> The TAC engaged with the OGCIO & moved to its BTS Desktop Service in August 2020 to support the underpinning ICT infrastructure.
<b>Additional resources required:</b>		
2.1, 2.2, 2.3	<i>Additional staff recommended (Appeal Commissioners, PO, APs, HEOs, EOs, COs)</i>	<b>Completed</b> The TAC has recruited the Employment Control Framework. The Chairperson has realigned resources to ensure efficiencies and effectiveness in light of changes to the case base since the O'Donoghue Report in 2018.
2.4	<i>Resourcing of the Commission should be re-examined in 3 years having regard to progress made,</i>	<b>Completed</b> In September 2020 the Chairperson reviewed the staffing and it was realigned to meet the strategic objectives. In 2021, the Chairperson reviewed the



	<i>ongoing business requirements, and automation and efficiency gains.</i>	commissioner staffing. The Notice of Appeal form and the opening of new appeals was automated in 2021 releasing administrative time.
<b>Recruitment of staff:</b>		
2.5	<i>TAC should engage with PAS in relation to the recruitment of staff with particular skillsets</i>	<b>Completed</b> The TAC is a participant in the Civil Service mobility scheme.
2.8	<i>TAC should request DPER to explore and put in place mobility and career development mechanisms for staff.</i>	<b>Completed</b> DPER is changing mobility provisions. All Civil Servants will be able to be held centrally for mobility options. One staff member recently transferred to another Government Department on mobility.
<b>Dealing with Backlogs:</b>		
3.1	<i>Commissioners should identify and categorise caseload on hand with a view to determining the scale of the 'backlog' of current cases. A plan should be put in place &amp; should indicate a timeframe for the elimination of the backlog and targets for progress against which progress can be reported.</i>	<b>Completed</b> Backlog identified. Chairperson's plan for elimination of backlog in place with clear timelines and agreement from Commissioners. Commissioners also report monthly to Chairperson on progress of each. The Annual Business Plan contains the prioritisation of appeals.
3.2	<i>Commissioners should communicate with all parties to appeals caught up in the backlog outlining the approaches being taken and identifying when progress might be expected in relation to different categories of appeals.</i>	<b>Completed</b> All stakeholders met by Chairperson and information provided. This includes Revenue, the Criminal Assets Bureau, the Irish Tax Institute and Chartered Accountants of Ireland.
<b>Process Improvements:</b>		
4.1	<i>Commissioners should maximise the delegations available within the Act to optimise the contribution of Case Managers in the progress of appeals. These delegations should apply to the work of all Commissioners (permanent and temporary).</i>	<b>Completed</b> Delegations available within the Act have been maximised and applied to the work of all Commissioners. Clarification of case managers' role and responsibilities is in place. Full utilisation of case managers takes place.
4.2	<i>Support structures and systems in place must be optimised through utilisation in a consistent manner by all Commissioners, including Temporary Commissioners.</i>	<b>Completed</b> Optimised support structures and systems now in place.
4.3	<i>Commissioners should publish indications for expected timeframe for finalisation of determinations following hearing of appeal. A</i>	<b>Completed</b> Chairperson has issued timeframes for issuing determinations, as confirmed to the C&AG. Commissioners also report monthly to Chairperson on progress of each.

	target of two months is suggested. The Commissioners should report on progress in meeting this target.	
4.4	Commissioners should, using the support of Case Managers in place, whilst appropriately balancing the issuance of determinations of appeals already heard with scheduling of new appeals, give priority to the finalisation of determinations currently outstanding.	<b>Completed</b> Chairperson has a plan for the issuing of determinations currently outstanding. As a result, 80% of the backlog is now eliminated with a target of 100% elimination of awaited determinations by end 2021.
4.5	Commissioners should focus on more complex appeals with the support of researchers. Case managers should be focused on drafting determinations on less complex appeals in accordance with guidance provided by the Commissioners.	<b>Completed</b> Work has been re-organised to ensure this occurs.
4.6	TAC should formalise liaison arrangements with Revenue to facilitate greater efficiency in the operation of the appeals process.	<b>Completed</b> SLA agreed with Revenue in February 2021.
4.7	An interdepartmental group, chaired by the TAC, should be established to explore options for the electronic exchange of information that is required by both the TAC and Revenue in line with the Revenue proposal for same.	<b>Completed</b> A Revenue representative sits on the CMS Project Board to ensure this recommendation is met.
4.9	There should be an exploration of how ADR might be accommodated at different stages of the process.	<b>Completed</b> The Commission supported the utilisation of ADR in submissions to the Department of Finance in March 2021. This recommendation is a matter for other stakeholders in the tax system and not a matter for the TAC.
<b>Legislative amendments which might facilitate the work of the TAC:</b>		
5.	Various suggested legislative changes recommended	<b>Completed</b> The TAC's statutory mandate is reviewed annually to ensure its processes are efficient and effective in the conduct of appeals. Annual submissions are given to the Department of Finance. Submissions were sent in March 2021 for legislative changes to assist the TAC.



## C&AG Report published in 2020

### Governance:

Ref:	Recommendation	Current Status
14.1	<i>In order to ensure that cases are progressed efficiently, the Commission should set target timeframes for the disposal of cases and should develop an escalation procedure for cases that have not been disposed of within the target timeframe.</i>	<p><b><u>Completed</u></b></p> <p>Appeals can take a minimum of six months to progress to being ready for scheduling if all steps in the process are required and there is full co-operation by all the parties.</p> <p>The Commission set a target of nine months for this process with an escalation process to be followed after this period. All appeals are actively managed. The Commission can confirm that no appeal is not progressed within the timelines. All appellants and respondents are given strict deadlines and these are followed up.</p> <p>There is a schedule of the higher value quantum appeals and they are reviewed monthly for progress.</p> <p>Appeals are escalated to the Chairperson who personally allocates to individual Commissioners for hearing.</p> <p>All appeal files are up-to-date and there is a process for ensuring the physical and digital files are reconciled. All files have now been digitised and that has assisted progression during the restrictions.</p> <p>Projects are ongoing to progress the various types of appeals from Legacy to Pre-Establishment which is part of the Annual Business Plan.</p>
14.2	<i>The Commission should set a target timeframe for the issue of a determination following a hearing and should report its performance in that regard.</i>	<p><b><u>Completed</u></b></p> <p>The Chairperson introduced a Determination Timeline Policy in September 2020 indicating a gradient of timeframes from one month to three months for the determinations, depending on the appeal.</p> <ul style="list-style-type: none"> <li>• Cases with quantum up to 1 million euro — one month for issue of determination</li> <li>• Cases with quantum between 1 million euro up to 10 million euro — two months for issue of determination</li> <li>• Cases with quantum over 10 million euro — three months for issue of determination</li> </ul> <p>The Commissioners receive an individual spreadsheet at the start of each month with their forthcoming scheduled appeals and then the appeals already heard with the due date of determination and, if applicable, days outstanding. This is disseminated personally to the Commissioners by the Chairperson who actively manages the results with each Commissioner. There will be exceptions to the above timelines for particular appeals and that is understood by the Chairperson.</p> <p>The Chairperson confirms that in the vast majority of deadlines set for determinations as a result of hearings (over 95 per cent) since September 2020, have been maintained and met. The</p>

		<p>very small number that have been missed are due to personal domestic circumstances of a Commissioner relating to the pandemic and are beyond the control of the Commission.</p> <p>The Commission has received positive appreciation from all stakeholders on the efficient dissemination of determinations.</p> <p>Allied to the above a new Publication and Redaction Policy was introduced to ensure the timely publication of determinations with increased assurance of the elimination of any identifying information.</p> <p>In addition, a new website was launched with increase search functionality of determinations to assist the public.</p>
14.3	<p><i>In advance of the procurement of a case management system in 2016, the Commission specified its requirements in that regard. The Commission should review and amend these requirements as appropriate and commence procurement of an effective case management system. In the interim, the Commission should review the quality control procedures applied to performance data to ensure the information is accurate and complete.</i></p>	<p><b><u>Complete</u></b></p> <p>A project board, which includes a representative from the Revenue Commissioners, commenced meeting in January 2020 to scope out the requirements and the functionality required.</p> <p>In August 2020 the Commission sought tenders from the market for a Business Analyst to analyse the processing procedures at the Commission and prepare for the development of the future effective case management system. This was advertised and no applications were received. Fortunately, another supplier working on a separate project for the Commission, agreed to make an analyst available at a reduced price because there was considerable cross over in both projects. This was completed in early 2021.</p> <p>In March 2021 a detailed Project Initiation Document was completed by the Commission.</p> <p>In April 2021 the Commission engaged with the OGCIO if the possibility of a current eCase system, developed for another department, could be used but it was decided by both parties that it was not feasible.</p> <p>In June 2021, the Commission decided to go to market for a cloud-based solution which is in line with the Cloud Computing Advice Note issued in October 2019 by the DPER. A Request for Specific Approval that was issued to the Digital Government Oversight Unit in the OGCIO has been authorised. A Request for Tender to procure expert consultancy services will now being issued with the aim of commencing work with the supplier to publish the tender in Q3 2021. The project is still expected to be completed in 2022.</p> <p>In addition, quality control procedures have been developed to reduce the risk of errors from manual entry and were put in place in quarter 4 2020. This includes monthly sampling of cases newly entered on the CMS system by line managers to ensure quality of data entry. Checks are also carried out on a quarterly basis on a random selection of open files by senior members of the Appeals Support Team to ensure the digital and physical</p>



		<p>files have been updated correctly and all entries on the CMS system are of the required standard.</p> <p>Regular training for all new staff and refresher training on CMS data entry procedures for current staff took place in September 2020.</p> <p>In quarter 4 2020, the Commission invested in the Government supported initiative of Robotics Automation and appointed the single supplier to introduce automated processing for the opening of all appeals which commenced in January 2021. All information submitted in a Notice of Appeal form is now taken by the robotic processor to avoid any potential human errors occurring. Further opportunities for automation will be examined in due course. Subject to financial budgetary constraints automation would be implemented, where applicable.</p> <p>All incoming and outgoing correspondence relating to an appeal is now logged as the appeal progresses. This provides the Commission with a complete picture of the current status of an appeal and what is needed for its progression. In addition to this, the Commission has engaged with the OGCI0 in relation to the possibility of introducing 'JitBit' software automating the process of recording email traffic directly into electronic appeal files for greater administrative efficiencies. It is hoped that this project will be completed in quarter 4 2021.</p>
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## Appendix 3: Highlights and Headline Statistics

<b>Commission comprised of 33.5 staff:</b>	1 Chairperson ( <i>also an Appeal Commissioner</i> )
	2 Statutory term Appeal Commissioners
	2.5 Temporary fixed term Appeal Commissioners
	28 Administrative Staff

### Highlights 2020

- The Commission reopened fully on 4 August 2020 with all parties offered the option of either a physical or remote hearing.
- Overall, closed more appeals than received in the last 2 years (same pattern for 2021).
- Since 2019, Appeals on Hand have fallen by 468 (14%).
- To date in 2021, there are 2,906 Appeals on Hand but only 1,696 appeals, if appeals that are 'consolidated' or 'On Hold' are excluded (*Quantum also falls from €4.2bn to €2.9bn*).
- Top 20 Highest-Valued Appeals on Hand amount to €3bn (*all being closely managed*).
- Issued 25 determinations in 2016 but 171 in 2020 (684% increase). 2021 expected to be similar compared to 2020. In 2020, the value of determinations issued amounted to €610m (933% increase compared to 2019).
- Backlog of determinations reduced by 80 per cent and remaining 20 per cent expected to be completed before end 2021.
- A Determination Timeline Policy indicating a gradient of timeframes from one month to three months for the determinations is now in place giving clear targets with agreement from Commissioners.
- Scheduled 229 appeals for hearing in 2020 valued at €1.5bn (33 remotely). In 2021 we have scheduled 132 hearings to date valued at €1.87bn (45 remotely).
- Scheduled 187 appeals for CMC in 2020 valued at €594m (144 remotely). In 2021 we have scheduled 122 hearings to date valued at €1,080m (122 remote).
- The Commission's website redeveloped in 2021 - user-friendly with a search facility.
- All recommendations contained in the O'Donoghue Report 2018 and the C&AG Report 2019 (published in 2020) have been implemented.
- Simplified Notice of Appeal and Statement of Case forms have been published.
- In 2021, the simplified Notice of Appeal form and the opening of new appeals was automated, using Robotics Process Automation, releasing administrative time.



## Headline Statistics - 2016 to June 2021

### Appeals Received

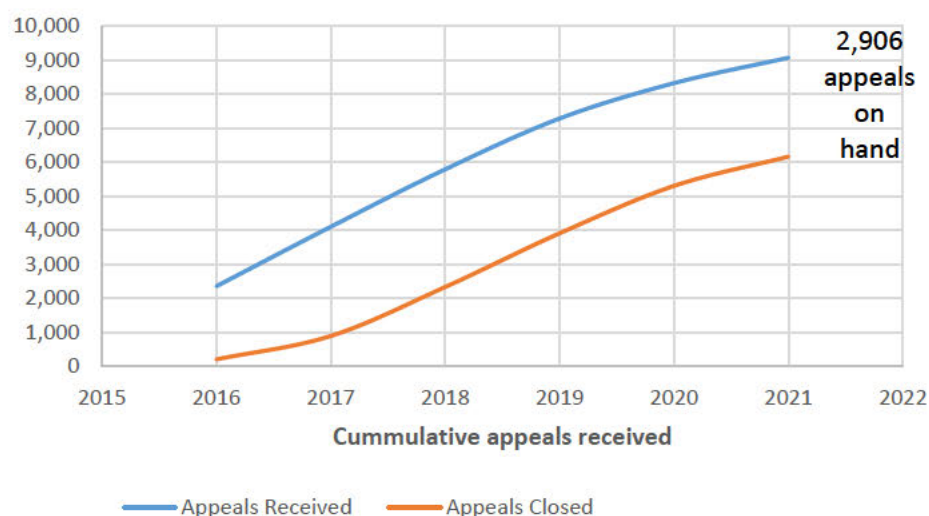
- 9,073 appeals were received valued at €6.9bn – *approximately 1,500 per year.*
- 56% - Income Tax appeals valued at €0.9bn (13% of overall quantum).
- 6% - Corporation Tax valued at €4.5bn (66% of overall quantum).
- 747 appeals have been received to date in 2021.

### Appeals Closed

- 6,167 appeals were closed valued at €2.7bn – *approximately 1,500 per year from 2019.*
- 53% - Income Tax appeals valued at €0.5bn (19% of overall quantum).
- 6% - Corporation Tax valued at €1.1bn (42% of overall quantum).
- 862 appeals have been closed to date in 2021.
- Overall, closed more appeals than received in the last 2 years (*same pattern for 2021*).

Reason for Appeal Closures since 2016			
How Closed	No. of Appeals	% of Total	Total €m
Determinations Issued	503	8%	826
Dismissed	404	7%	44
Merged / Consolidated	46	-	12
Refused	717	12%	34
Settled	2,704	44%	971
Withdrawn by Appellant	1,793	29%	834
<b>Total</b>	<b>6,167</b>		<b>2,721</b>

**Cummulative appeals received and closed, 2016 to date in 2021**  
Number of appeals



## Appeals on Hand

### Numbers & Quantum

- Since 2019, Appeals on Hand have fallen by 468 (14%).
- To date in 2021 – Quantum = €4.2bn (*but expect to determine a further €660m in 2021*).

Appeals on Hand - Numbers						
	End 2016	End 2017	End 2018	End 2019	End 2020	To Date 2021
Appeals on Hand	2,151	3,209	3,459	3,374	3,021	2,906
Quantum (€m)	1,478	2,088	4,051	3,767	4,500	4,163

### Age of Appeals on Hand

The system of characterisation of appeals reflected the Appeals on Hand is as follows:

- 'Legacy appeals' - aged appeals transferred from Revenue in 2016.
- 'Pre-establishment appeals' - appeals on hand prior to establishment.
- 'Current appeals' - appeals received post establishment.

Age of Appeals on Hand			
Year / Category	Original No.	Current No.	Quantum €m
Legacy	1,158	340	168
Pre-establishment	298	56	146
2016	901	101	114
2017	1,747	610	204
2018	1,689	543	2,376
2019	1,494	338	177
2020	1,039	398	943
2021	672	520	35
<b>Total</b>	<b>8,998</b>	<b>2,906</b>	<b>4,163</b>

### Quantum Brackets of Appeals on Hand

- Since 2016, 54% of appeals received (4,925) have a value of less than €10k (total value = approximately €10m).



Quantum of Appeals on Hand to date in 2021		
	No. of Appeals	Quantum €m
No quantum*	282	-
Less than €1,000	163	0.1
€1,000 – €10,000	643	3
€10,000 – €50,000	632	17
€50,000 – €100,000	378	27
€100,000 – €500,000	498	116
€500,000 – €1 million	125	86
€1 million – €10 million	146	417
€10 million – €50 million	28	588
€50 million – €100 million	5	388
€100 million +	6	2,521
<b>Total Received to date</b>	<b>2,906</b>	<b>4,163</b>

\* The monetary value of an appeal is not always calculable by the Commission e.g. where the rate of tax is in dispute, appeals in relation to the refusal of VAT registration, refusal to issue tax clearance certificate or where an appeal represents a refusal of loss relief, deductions or eligibility for an exemption.

### If all 'Consolidated/Merged Appeals' or 'Appeals On Hold' were omitted from Appeals on Hand in 2021

Some appeals have a current status of 'On Hold' for various reasons for example:

- pending High Court decisions,
- outcome of another 'lead' appeal, or
- parties requiring time for settlement discussions.

Other appeals may have a status of 'Consolidated' or 'Merged' which are:

- appeals in relation to one appellant but are of a similar issue so the Commission can progress all of the appeals at the same time as if they were just one appeal.

If the overall year-end figures were amended to reflect this, then the year-end number of 'Appeals on Hand' that the Commission is able to actively progress would be reduced to **1,835** to date in 2021. The quantum would also be reduced by €800m to **€3.4bn**.

Appeals on Hand from 2019									
	Total No.	Legacy	Pre Est't	Current					
				2016	2017	2018	2019	2020	2021
<b>To date in 2021</b>	<b>2,906</b>	<b>340</b>	<b>56</b>	<b>101</b>	<b>610</b>	<b>543</b>	<b>338</b>	<b>398</b>	<b>520</b>
Appeals 'Consolidated/Merged'	(265)	(9)	(2)	(5)	(17)	(107)	(54)	(59)	(12)
Appeals 'On Hold'	(945)	(260)	(8)	(11)	(369)	(213)	(30)	(52)	(2)
<b>Amended Balance</b>	<b>1,696</b>	<b>71</b>	<b>46</b>	<b>85</b>	<b>224</b>	<b>223</b>	<b>254</b>	<b>287</b>	<b>506</b>
<b>Amended Quantum (€m)</b>	<b>2,922</b>	<b>91</b>	<b>146</b>	<b>58</b>	<b>129</b>	<b>2,132</b>	<b>59</b>	<b>277</b>	<b>31</b>

## Determinations Issued

- **2019 compared to 2018** – No. of determinations issued increased by over 250%.
- **2020 compared to 2019** – No. of determinations issued increased by over 150%.
- **2021** – Expecting to match the number issued in 2020.
- **Determinations Outstanding** submitted to the PAC in April 2019 – Of the original 61 (recorded by the C&AG in Chapter 14 of their report later in 2019 as 57), 13 remain outstanding and the TAC expects these to be issued before the end of 2021.

Determinations Issued since 2016*		
Year	No.	Quantum €m
2016	25	2
2017	35	131
2018	42	9
2019	111	59
2020	171	610
2021	84	8
<b>Total</b>	<b>468</b>	<b>818</b>

\* 460 determinations have been issued since 2016 affecting 503 individual appeals.

## Hearings Scheduled

- **From 4 August 2020** – Reopened fully offering stakeholders the choice of a physical or remote hearing.
- 33 remote hearings were scheduled in 2020.
- All hearings that were deferred due to the pandemic were re-scheduled in 2020.
- Total value of hearings scheduled in 2020 amounted to **€1.5bn**.
- **To date in 2021** – 132 hearings have been scheduled valued at **€1.87bn** (45 remote).

Appeals Listed for Hearings since 2016						
	2016*	2017*	2018	2019	2020	To Date 2021
Scheduled	153	65	167	224	229	109
Quantum (€m)			58	851	1,531	210

\* The quantum figures for 2016 and 2017 are unavailable because they were not recorded at the time.

## Case Management Conferences (CMCs) Scheduled

- **From 4 August 2020** – Despite being unable to conduct CMCs for five months, the number scheduled was nearly 5 times more than 2019 (Quantum was 4 times more than 2019 at €594m). 144 remote CMCs were scheduled in 2020.
- **To date in 2021** – 122 CMCs have been scheduled (all remote) valued at **€1.08bn**.

Appeals Listed for CMC since 2016						
	2016*	2017*	2018*	2019	2020	To Date 2021
Scheduled		142	159	39	187	122
Quantum (€m)				148	594	1,080

\* The quantum figures for 2016, 2017 and 2018 and the overall number for 2016 are unavailable because they were not recorded at the time.



#### Appendix 4: Top 10 Highest-Valued Appeals Currently on Hand - June 2021\*

No.	Tax Type	PAC Ref	Comment	Tax Amount
1	CT	Company A	Appeal was stayed due to High Court judicial review proceedings. As soon as those were finalised, TAC wrote to the parties and the hearing was listed for date agreed by the parties; listed for whole month of November 2021.	Circa €1.6 billion
2	CT	Company B	Appeal lodged Dec 2018. Hearing took place December 2020. Determination expected July 2021.	Circa €400 million
3	CT	Company C (1)	Appeal lodged in December 2020. TAC currently awaiting further submissions from parties due to be filed in July 2021.	Circa €120 million
4	CT	Company C (2)	Appeal lodged in December 2020. TAC currently awaiting further submissions from parties due to be filed in July 2021.	Circa €108 million
5	CT	Company D	Appeal received by the TAC in March 2016, with subsequent appeals sharing the same issue received in November 2016, December 2019 and December 2020. Heard on 11-13 December 2017. Determination expected to be issued before end 2021.	Circa €107 million
6	CT	Company C (3)	Appeal lodged in December 2020. TAC currently awaiting further submissions from parties due to be filed in July 2021.	Circa €100 million
7	CT	Company C (4)	Appeal lodged in December 2020. TAC currently awaiting further submissions from parties due to be filed in July 2021.	Circa €98 million
8	CT	Company E (1)	Appeal lodged in April 2020. Matter consolidated with existing appeal sharing similar issues received in September 2017. The original appeal was heard in February 2020 and is currently awaiting a determination by the Commissioner which is expected to be issued before end 2021.	Circa €86 million
9	CT	Company E (2)	Appeal lodged in July 2019. Matter consolidated with existing appeal sharing similar issues received in September 2017. The appeal was heard in February 2020 and is currently awaiting a determination by the Commissioner which is expected to be issued before end 2021.	Circa €77 million
10	CT	Company E (3)	Appeal lodged in September 2018. Matter consolidated with existing appeal sharing similar issues received in September 2017. The appeal was heard in February 2020 and is currently awaiting a determination by the Commissioner which is expected to be issued before end 2021.	Circa €71 million
<b>Subtotal</b>				<b>Circa €2.767 billion</b>

\* In addition to the above appeals, there is an appeal currently being heard in the TAC valued at €11m affecting an industry and there is a related plenary summons in the High Court also affected. It was heard for 3 weeks in June 2021 but has not completed and has now been listed for further hearing in September 2021. A determination on the matter is expected to be issued before the end of 2021.

<b>Highest-Valued Appeals received by the Tax Appeals Commission that have since closed</b>				
<b>Closed in 2021</b>				
<b>No.</b>	<b>Tax Type</b>	<b>PAC Ref</b>	<b>Comment</b>	<b>Tax Amount</b>
1	CT	Company M (1)	Appeal lodged in January 2017. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12 March 2021.	Circa €140 million
2	CT	Company M (2)	Appeal lodged in December 2019. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12 March 2021.	Circa €60 million
3	CT	Company M (3)	Appeal lodged in December 2018. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12 March 2021.	Circa €54 million
4	CT	Company M (4)	Appeal lodged in December 2017. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12 March 2021.	Circa €46 million
<b>Subtotal</b>				<b>Circa €300 million</b>
<b>Closed in 2020</b>				
<b>No.</b>	<b>Tax Type</b>	<b>PAC Ref</b>	<b>Comment</b>	<b>Tax Amount</b>
5	Stamp Duty	Company N	Appeal lodged July 2020. Hearing took place 29 October to 3 November 2020. Determination issued 8 December 2020. Request for case stated filed in 2021. Chairperson requested the parties to seek an expedited hearing of High Court case stated appeal and protective judicial review. Parties agreed and High Court has granted expedited hearing which is listed on 26 October 2021 for 6 days. Critical hearing as it relates to the jurisdiction of the TAC.	Circa €587 million
6	CT	Company F (2)	Four appeals were lodged in December 2019. TAC began seeking submissions from parties in early and mid-2020. Hearing scheduled for April 2021 but appeals withdrawn by the Appellant in November 2020.	Circa €91 million
7	CT	Company F (3)	Appeal lodged in December 2017 and notification of settlement was received by the TAC on 24 February 2020.	Circa €13 million
<b>Subtotal</b>				<b>Circa €691 million</b>



Closed in 2019				
No.	Tax Type	PAC Ref	Comment	Tax Amount
8	CT	Company O	Appeal received on 18 January 2017. Schedule for hearing on 12 February 2019 but withdrawn by the Appellant on 10 January 2019.	Circa €120 million
9	CT	Company P (1)	Appeal received by the TAC on 20 January 2017. Scheduled for hearing on 25 February 2019 but notification of settlement received on 7 February 2019.	Circa €103 million
10	CT	Company P (2)	Appeal received by the TAC on 20 January 2017. Scheduled for hearing on 25 February 2019 but withdrawn by the Appellant on 21 January 2019.	Circa €68 million
11	VAT	Company Q	Two appeals received by the TAC in March 2016. Scheduled for hearing on 2 December 2019 but notification of settlement received from the Appellant on 19 November 2019.	Circa €46 million
12	CT	Company R	Appeal received by the TAC in March 2016. Scheduled for hearing from 4-6 June 2019 but notification of settlement received from the Appellant on 14 May 2019.	Circa €27 million
13	CGT	Appellant A	Appeal received by the TAC in March 2016 and notification of settlement was received by the TAC on 4 February 2019.	Circa €14 million
14	IT	Appellant B	Appeal received by the TAC in March 2016 and notification of settlement was received by the TAC on 5 November 2019.	Circa €13 million
15	DWT	Company S	Appeal received by the TAC in March 2016. Hearing scheduled on 18 February 2019 and the determination was issued on 5 April 2019.	Circa €11 million
16	VAT	Company T	Appeal received by the TAC on 12 March 2018. Hearing scheduled from 15-22 July 2019 and the determination was issued on 6 December 2019.	Circa €11 million
<b>Subtotal</b>				<b>Circa €413 million</b>
Closed in 2018				
No.	Tax Type	PAC Ref	Comment	Tax Amount
17	CT	Company U	Appeal received by the TAC in March 2016 and notification of settlement received on 8 August 2018.	Circa €205 million
18	CT	Company V	Appeal received by the TAC on 1 July 2016 and notification of settlement received on 15 June 2018.	Circa €113 million
19	CT	Company W	Two appeals received by the TAC on 21 December 2017 but withdrawn by the Appellant on 16 October 2018.	Circa €42 million
20	CAT	Appellant C	Three appeals received by the TAC in March 2016 but notification of settlement received by the Appellant on 11 October 2018.	Circa €45 million

21	CT	Company X	Appeal received on 6 April 2016 but notification of settlement received from the Appellant on 5 September 2018.	Circa €11 million
<b>Subtotal</b>				<b>Circa €416 million</b>
<b>Closed in 2017</b>				
<b>No.</b>	<b>Tax Type</b>	<b>PAC Ref</b>	<b>Comment</b>	<b>Tax Amount</b>
22	CT	Company Y	Appeal received by the TAC in March 2016 and a determination was issued on 7 December 2017.	Circa €129 million

**Appendix 5: Update of the status of the top 10 highest valued appeals set out in the format provided to the Committee of Public Accounts of the 32nd Dáil on 10 January 2020.**

<b>PAC - Update on the top 10 Highest-Valued Appeals on Hand as at 31 December, 2019 as at June 2021</b>			
<b>No.</b>	<b>Matter in Dispute</b>	<b>Value in Dispute</b>	<b>Target Timeline for conclusion</b>
1	Corporation Tax	Between €50,000,001 and €100,000,000	Appeal lodged in September 2018. Matter consolidated with existing appeal sharing similar issues received in September 2017. The appeal was heard in February 2020 and is currently awaiting a determination by the Appeal Commissioner which is expected to be issued before end 2021.
2	Corporation Tax	Greater than €100,000,000	<b>Closed</b> - Appeal lodged in January 2017. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12/03/2021.
3	Corporation Tax	Greater than €100,000,000	Appeal lodged Dec 2018. Hearing took place December 2020. Determination expected July 2021.
4	Corporation Tax	Between €30,000,001 and €50,000,000	<b>Closed</b> - Appeal lodged in December 2017. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12/03/2021.
5	Corporation Tax	Between €30,000,001 and €50,000,000	Appeal lodged in October 2018. Parties were originally advised hearing would take place Q1 2021. Settlement discussions began and stay placed on matter. Further update regarding settlement sought in June 2021.
6	Corporation Tax	Between €50,000,001 and €100,000,000	Appeal received by the TAC in March 2016, with subsequent appeals sharing the same issue received in November 2016, December 2019 and December 2020. Heard on 11-13 December 2017. Determination expected to be issued before end Q3 2021.
7	Corporation Tax	Between €50,000,001 and €100,000,000	<b>Closed</b> - Appeal lodged in December 2018. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12/03/2021.
8	Corporation Tax	Greater than €100,000,000	Appeal stayed due to High Court judicial review proceedings. As soon as those were finalised, TAC wrote to the parties and the hearing was listed for date agreed by the parties, November 2021.
9	Corporation Tax	Between €50,000,001 and €100,000,000	<b>Closed</b> - Appeal lodged in December 2019. Parties engaged in settlement discussions. CMC scheduled for March 2021. Notice of settlement lodged to TAC on 22/02/2021. Formal notice of withdrawal made by Appellant on 12/03/2021.
10	Corporation Tax	Between €50,000,001 and €100,000,000	Appeal lodged in July 2019. Matter consolidated with existing appeal sharing similar issues received in September 2017. The appeal was heard in February 2020 and is currently awaiting a determination by the Appeal Commissioner which is expected to be issued before end 2021.
Open		2,283,285,487	
Closed		299,194,050	
<b>Total</b>		<b>€2,582,479,537</b>	