

An Roinn Caiteachais Phoiblí,
Sheachadadh PFN agus Athchóirithe
Department of Public Expenditure,
NDP Delivery and Reform



Ref: PAC32-I-915

13th September 2023

Mr Sam Keenan
Secretariat
Committee of Public Accounts
Leinster House
Dublin 2

Dear Mr Keenan,

I refer to your email of 30th of August 2023 seeking an update from this Department, as requested by the Committee, in relation to the Tax Appeal Commission.

Below sets out the timeline of this Department's engagement with the Department of Finance on these matter.

I hope that the information provided is of some assistance to the Committee. Should you require additional information, please let me know.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'David Moloney', with a long horizontal flourish extending to the right.

David Moloney
Secretary General



Timeline of Requests and Sanctions

The Department of Finance wrote to DPENDR with a business case regarding a proposed TAC pay scale restructuring on the 23rd June 2021. The request is summarised below. The key take away was a restructuring of staff under a new tiered system. Sanction for the restructuring of the Tax Appeals Commission was granted by DPENDR on 12th July 2021.

Title	Current numbers	Current Annual Pay	Numbers in proposed structure	Proposed Annual pay
Chairperson	1	€186,842	1	€186,842
Appeal Commissioner (Tier 1)	2	€169,856	2	€169,856
Appeal Commissioner (Tier 2)	4	€152,870	1	€152,870
Appeal Commissioner (Tier 3)	0	€152,870	4	€110,452
Appeal Commissioner (Tier 4)	0	N/A	0	€ 75,549
	7	€1,622,824	8	€1,666,534

On the 16th of December 2022 a request for an additional two Tier 3 Commissioners was received by DPENDR from the Department of Finance. Sanction for this request was granted by DPENDR on 17th January 2022.

A further restructuring request was received on the 9th of March 2023, with the Department of Finance requesting that Tier 1 posts be changed to Tier 2 posts, once current contracts had expired for the Tier 1 Commissioners. Sanction for this request was granted by DPENDR on 14th July 2023.

Finally, on 12th July 2023 the Department of Finance submitted a business case to DPENDR requesting a pay scale change for Tier 2 Appeal Commissioners from €165,472 to €154,160. Sanction was granted by DPENDR on 14th July 2023.



For completeness, below is a table that accounts for the current sanctioned posts under the Tax Appeals Commission, as well as the current annual salary for relevant posts.

Title	Sanctioned numbers	Sanctioned Annual Pay
Chairperson	1	€202,245
Appeal Commissioner (Tier 1)	0	N/A
Appeal Commissioner (Tier 2)	3	€154,160
Appeal Commissioner (Tier 3)	6	€117,572
Appeal Commissioner (Tier 4)	0	N/A
Total	10	€1,370,157