**Number of Appeals Received and Closed from 21 March, 2016 to date\***

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|    | 2016  |  | 2017  |  | 2018  |  | 2019  |  |
| **Month**  | **Received 2016** | **Closed In 2016** | **Received 2017** | **Closed In 2017** | **Received 2018** | **Closed In 2018** | **Received 2019** | **Closed In 2019** |
| Jan  | n/a | n/a | 559  | 52  | 264  | 64  | 162  | 91  |
| Feb  | n/a | n/a | 75  | 39  | 134  | 319  | 114  | 59  |
| Mar  | 1,561  | 4  | 177  | 74  | 159  | 148  | 116  | 107  |
| Apr  | 74  | 7  | 91  | 53  | 104  | 141  | 101  | 84  |
| May  | 75  | 15  | 106  | 131  | 195  | 122  | 115  | 102  |
| Jun  | 95  | 15  | 82  | 52  | 72  | 76  | 64  | 137  |
| Jul  | 107  | 29  | 106  | 51  | 114  | 115  |   |   |
| Aug  | 79  | 13  | 90  | 45  | 127  | 55  |   |   |
| Sep  | 80  | 16  | 107  | 19  | 108  | 89  |   |   |
| Oct  | 76  | 23  | 95  | 49  | 108  | 156  |   |   |
| Nov  | 103  | 40  | 107  | 42  | 115  | 72  |   |   |
| Dec  | 99  | 44  | 152  | 83  | 189  | 81  |   |   |
| **Total**  | **2,349**  | **206**  | **1,747**  | **690**  | **1,689**  | **1,438**  | **672**  | **580**  |

\* A breakdown of the number of new appeals in each month since March, 2016 by quantum is currently not available.

Following its establishment in 2016, I am informed that approximately 3,020 appeals transferred to the TAC from both the Office of the Revenue Commissioners and the Office of the Appeal Commissioners in March, 2016. The TAC has further advised me that, as of 30 June, 2019 it currently has approximately 3,543 active appeals under its remit.

In response to question 30812/19, the TAC advise that they have cleared appeals relating to €1.2bn in disputed taxes since their establishment. The below table gives an outline of how appeals were closed from 21 March, 2016.

**Summary of Appeals Closed since 21 March, 2016 to date**

|  |  |  |
| --- | --- | --- |
| Reason for Appeal Closures  | No. of Appeals Closed  | Quantum        €000  |
| Determination  | 122  | 162,827  |
| Dismissed  | 270  | 39,949  |
| Merged  | 38  | 11,255  |
| Refused  | 470  | 21,151  |
| Settled  | 1,450  | 756,872  |
| Withdrawn by Appellant  | 564  | 289,974  |
| **Total**  | **2,914**  | **1,282,028**  |

The following tables provide an outline of the number of appeals that have been heard since 21 March, 2016.

**Appeals Listed for Hearing since 21 March, 2016 to date**

**2016\***

|  |  |
| --- | --- |
|    | Appeals listed  |
| Scheduled | 153  |
| Withdrawn / Settled in advance of hearing | 21  |
| Deferred in advance of hearing | 33  |
| Proceeded With | 99  |

**2017\***

|  |  |  |
| --- | --- | --- |
|    | Appeals listed  | Appeals affected  |
| Scheduled  | 65  | 106  |
| Withdrawn / Settled in advance of hearing  | 2  | 2  |
| Deferred in advance of hearing  | 11  | 11  |
| Proceeded With  | 52  | 93  |

**2018**

|  |  |  |  |
| --- | --- | --- | --- |
|    | Appeals listed  | Appeals affected  | Quantum**€000**  |
| Scheduled  | 167  | 248  | 57,715  |
| Withdrawn / Settled in advance of hearing  | 17  | 23  | 12,250  |
| Deferred in advance of hearing  | 90  | 148  | 35,468  |
| Proceeded With  | 60  | 77  | 9,997  |

**2019\*\***

|  |  |  |  |
| --- | --- | --- | --- |
|   | **Appeals listed**  | **Appeals affected**  | **Quantum****€000**  |
| Scheduled  | 124  | 328  | 653,855  |
| Withdrawn / Settled in advance of hearing  | 12  | 16  | 294,716  |
| Deferred in advance of hearing  | 73  | 237  | 267,443  |
| Proceeded With  | 39  | 75  | 91,696  |

\* Quantum figures for 2017 and 2016 and the number of hearings held in 2016 are not available.

\*\* A further 87 hearings in relation to 277 appeals with a quantum of approximately €157 million have currently been listed for the remainder of 2019.