



56TACD2024

Between

██████████

Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

Introduction

1. This matter comes before the Tax Appeals Commission (hereinafter “the Commission”) as an appeal against a refusal of the Revenue Commissioners (hereinafter “the Respondent”) to grant Transfer of Residence (“TOR”) relief in the amount of €12,323 in respect of motor vehicle registration number ██████████ (“the vehicle”) on the grounds that the Appellant did not apply for TOR relief within 12 months of the vehicle entering the State.
2. In accordance with the provisions of section 949U TCA 1997, this appeal is determined without a hearing. Both parties agreed to this adjudication format in accordance with section 949U TCA 1997.

Background

3. The Appellant arrived in Ireland with his wife and four-week old baby to visit his wife’s parents on 7th July 2020. At that time, the Appellant travelled from the United Kingdom (“UK”) in the vehicle (and by ferry) with his family.
4. As Covid restrictions were tightening in July 2020, the Appellant intended on spending some time with his wife’s family so that they could get to see their new grandchild, in the

event that Covid related travel restrictions were imposed which would have prohibited the visit, before returning to the UK.

5. During the Appellant's stay in Ireland, he was offered a job in the locality of his wife's parents and made the decision, along with his family, to move to Ireland. Following receipt of the job offer, the Appellant returned to the UK in the vehicle to pack up his family's belongings to facilitate their move to Ireland.
6. The Appellant returned to Ireland with his family's belongings on 19th August 2020 in the vehicle and he commenced his new employment on 31st August 2020.
7. Previously, on 3rd August 2020, the Appellant applied for his Personal Public Service Number ("PPSN") but owing to delays, the Appellant's PPSN was not processed by the Department of Social Protection ("DSP") until 15th October 2020. The DSP issued the Appellant with his PPSN on 11th November 2020.
8. The Appellant submitted his first Form VRT TOR1 ("the Claim Form") in respect of the vehicle on 2nd September 2020. The Appellant states that he submitted the Claim Form by post as absent his PPSN he was unable to submit it online as he could not register for the Respondent's online registration system ("MyEnquiries").
9. The Appellant's registration for MyEnquiries began on 7th January 2021 and following receipt of a temporary password on 12th January 2021 was activated on 20th January 2021.
10. While the Appellant kept the vehicle taxed and insured in the UK, he states that he was stopped by the Gardaí at routine traffic stops in the vehicle and subsequently was required to pay the Vehicle Registration Tax ("VRT") plus a penalty for late registration of the vehicle.
11. Subsequently the Appellant submitted additional Claim Forms in respect of the vehicle on 19th December 2022 and 30th January 2023 using MyEnquiries and these were received by the Respondent.
12. The Respondent refused to grant the exemption to the Appellant in respect of the vehicle as he had not applied for the exemption within 12 months of the vehicle being brought into the State. Within the correspondence advising the Appellant that his claim was unsuccessful, the Appellant was further advised by the Respondent that in order for him to submit an appeal, he was required to pay the VRT together with a penalty. The Appellant subsequently paid these amounts.
13. The Appellant stated while he *"fully understood that an appeal could not be lodged until the VRT and any penalties were paid"*, he anticipated that his appeal would be successful

as he believed the VRT was wrongly imposed on the vehicle as he satisfied the conditions necessary to avail of TOR relief. The Appellant submitted his Notice of Appeal to the Commission on 15th April 2023.

Documentation Presented to the Commission

14. The Commissioner notes that the Appellant submitted documentation in respect of a second vehicle owned by him, [REDACTED] (“the BMW”), which was brought into the State from the UK on 7^h December 2020. While the Commissioner notes that an exemption under TOR was apparently applied for by the Appellant in respect of the BMW on 17th December 2020, as the Appellant’s appeal relates to the vehicle, the Commissioner disregards the majority of the documentation provided to the Commission in respect of the BMW.

The Commissioner notes that TOR relief is only available to an applicant in respect of one vehicle and has not been provided with details of whether the BMW qualified for TOR relief. If that was the position, then it follows that the Appellant would not be entitled to relief for the vehicle as he would have already received the relief in respect of the BMW. However, for the purpose of this Determination, as the Commissioner has not been provided with any evidence that the BMW was granted TOR relief, the Commissioner assumes that no such relief was granted to the Appellant and as such, the vehicle is eligible for TOR relief, subject to satisfying the legislative criteria.

In disregarding the documentation received from the Appellant relating specifically to the BMW, the following documentation was received by the Commission in respect of the vehicle which is relevant to the Appellant’s appeal:

- 14.1. A copy of a “premium vehicle report” for the vehicle. This detailed the specification of the vehicle and contained information on the status of the vehicle such as whether it was taxed or had a valid MOT.
- 14.2. Extracts from the vehicle’s V5 booklet. This showed the Appellant as the owner of the vehicle since 13th February 2020 and contained details necessary for road taxing the vehicle.
- 14.3. An email from a ferry booking company dated 21st May 2020. This detailed that the Appellant, his wife and his child were booked to travel from Holyhead to Dublin on 7th July 2020 and scheduled for return to Holyhead on 11th August 2020. The vehicle was also included in that booking.

- 14.4. A second email from a ferry booking company dated 7th August 2020. This detailed the Appellant as the lead passenger and the vehicle was also booked on that ferry. The travel details were listed as from Holyhead to Dublin with an outward sailing date of 19th August 2020.
- 14.5. GPS data sheets. These sheets showed movements from the UK to Dublin on 19th August 2020 and from Dublin to [REDACTED] on 20th August 2020. Other than the provided route details and dates, these sheets contained limited information of assistance to the Commissioner. However, those GPS data sheets also showed a route travelled from a location in [REDACTED] to the NCT centre in [REDACTED] on 21st August 2020.
- 14.6. A copy of a Claim Form unsigned but dated 2nd September 2020. This contained details of the vehicle and requisite claim details but omitted the Appellant's PPS number from it. In addition to this Claim Form, the Appellant provided two further Claim Forms which included similar details and his PPS number. Those Claim Forms were dated 19^h December 2022 and 30th January 2023.
- 14.7. A letter from the Appellant's employer to the DSP dated 4th September 2020 confirming that the Appellant commenced in employment with that company on 31st August 2020.
- 14.8. Copy of a Bank of Ireland current account statement in the name of the Appellant and his wife. This showed that the Appellant and his partner opened that bank account on 3rd September 2020. Further bank statements on this account were provided to the Commission for the periods 28th March 2022 to 28th June 2022 and established that the Appellant was engaged in "everyday" transactions in Ireland.
- 14.9. Copies of UK Barclays' premier banking statements dated 21st February 2020, 20th March 2020, 19th June 2020 and 21st July 2020. These bank statements showed minimal movements on the Appellant's bank accounts for those periods but displayed the Appellant's UK address on those dates.
- 14.10. A copy of the Appellant's application form for a PPSN dated 3rd September 2020.
- 14.11. An email from the Respondent to the Appellant dated 4th September 2020. This email acknowledged receipt of the Appellant's PPSN application.
- 14.12. A copy of the Appellant's Tax Credit Certificate which displayed his PPSN dated 1st December 2020.
- 14.13. A print-out of an email from the Respondent to the Appellant dated 12th January 2021. This email confirmed that the Appellant's MyEnquiries Account application was

processed and that a password to utilise the service would issue to the Appellant by post within 21 days.

- 14.14. Copy of a Local Property Tax (“LPT”) document dated 10th November 2022 which detailed the Appellant as the owner of a property in Ireland.
- 14.15. Documentation from the Appellant’s solicitor dated 12th December 2022. This documentation confirmed that the Appellant purchased his residence in Ireland.
- 14.16. A copy of the Appellant and his wife’s marriage certificate which confirmed that the Appellant and his wife were married on [REDACTED].
- 14.17. A copy of the Appellant’s passport which confirmed that he was a British citizen.
- 14.18. A letter from [REDACTED] Insurance stating “*Thank you for choosing to insure your cars through [REDACTED]*” which confirmed vehicle insurance in place for the vehicle and the BMW. The policyholder shown on both vehicles was the Appellant.
- 14.19. A Vodafone bill in the name of the Appellant at his home address in Ireland dated 10th December 2022.
- 14.20. Form VRTVPD2 “VRT Vehicle Purchase Details Form” dated 22nd February 2023. This was stamped by a UK car dealer and showed that the Appellant purchased the vehicle in the UK on 11th February 2020 with the date of entry into the State being 19th August 2020. The declaration on the form was not signed by the Appellant.
- 14.21. A screenshot of an apparent computer screen. This was labelled “*File name: dates of PDF creation.png*” but owing to the size of the font the remainder of the document was largely illegible.
- 14.22. An email from the Appellant to the Respondent dated 23rd January 2024 acknowledging receipt of the Respondent’s statement of case. Included within that email was the following:

“...On the rare occasions when I was contacted by telephone, I was driving and told the case officer I was unable to provide the details of the address the documents were sent to but informed them they would have been sent to the address requested on the Forms. Further to this I was only ever given the option of having the refund once. I asked several times what other options were there, and if they are willing to refund the penalties, why are they not willing to refund the total amount? I feel I have been completely taken advantage of by Revenue and my case has not been heard properly by them.”

I have been unable to complete building my house and had to scrap my other car just to afford to keep living here, and I could not face going through any of this again with a second car. If required I can submit all evidence previously submitted, showing exactly what has been described."

15. Included within the Respondent's submissions was the following documentation:

15.1. An email from the Respondent's online customer contact (enquiry). This included an email dated 20th December 2022 which was copied to the Appellant using his provided email address. This stated:

"... If you are applying to clear two vehicles you need to submit an application for each vehicle and the two VC, also please submit the insurance certificate for each vehicle and six months before transfer...."

15.2. A letter from the Respondent to the Appellant at his home address dated 16th February 2023. This was entitled "*Exemption Notification*" and showed the date of application for TOR as 16th February 2023. This stated:

"I refer to your application for relief from Vehicle Registration Tax in relation to the vehicle identified above. I regret to inform you that your application has been unsuccessful as the documentation submitted with your application is not sufficient to grant you relief under the Transfer of Residence Regulations.

You did not apply for exemption within one year of transferring your residence 19/8/2020. If you remain unhappy with our response you can refer the matter to the Office of the Ombudsman. The Ombudsman is fair, independent and free to use...

The above vehicle must now be registered immediately or exported from the State within 10 days of the date of this letter.

If you wish to appeal this decision please note that your vehicle must be registered and the appropriate taxes paid before an appeal will be accepted by this office..."

15.3. A subsequent letter from the Respondent to the Appellant dated 15th March 2023. This stated:

"I acknowledge receipt of your appeal in this matter and regret to inform you that your appeal against the refusal of the Transfer of Residence relief is not allowed. As per eligibility criteria outlined in the VRT Manual Section 2 (reliefs

and Exemptions 2.1.4), Section 134(1) (a) Finance Act 1992 and Statutory Instrument 59/93 (section 4).

...

While I appreciate you transferred to Ireland in July 2020. Your TOR application form was received in December 2022. This is well outside the parameters explained above. The NCTS centres were in fact open from June 29th 2020. I appreciate there may have been backlogs but an appointment could have been made by contacting the NCTS directly.

In this case, I can offer a partial refund of €1,600 VRT2. This disregards the period January 2023 to March 2023 along with public holidays that the NCTS would have been closed...

If you wish to appeal against my decision above you must do so within a period of 30 days after the date of this refusal, by completing and submitting a "Notice of Appeal" form to the Tax Appeals Commission...."

15.4. An email from the Respondent to the Appellant dated 17th August 2023. This stated:

"...Can you please provide the following in order for me to review your transfer of residence?

Bank statements for the below months in bold. The bank statements should show day to day transactions:

June 2020

July 2020

August 2020

You have furnished statements (Barclays) for:

Feb 2020 (5 x transactions. 0 x day to day transactions.

Mar 2020 (8 x transactions. 0 x day to day transactions)

Jun 2020 (6 x transactions. 0 x day to day transactions)

Jul 2020 (7 x transactions. 0 x day to day transactions)"

15.5. A second email to the Appellant from the Respondent also dated 17th August 2023. This stated:

“In addition to the above.

You state you posted a TOR application form on September 2nd. Can you state which address this was sent to, and the type of post? Regular post, registered etc...”

- 15.6. An email from the Respondent sent to the Appellant and the Commission which stated:

“I have not received a response to either of the below x 2 communications sent to the Appellant via MyEnquiries. Both correspondence on 17/8/23 and marked as read on 23/8/23”.

- 15.7. An email from the Appellant to the Respondent dated 13th September 2023. This stated:

“I am currently in contact with Revolut which my wife and I used for day to day transactions, however as we moved to Ireland the UK accounts were shut almost three years ago and it is proving difficult to get the original statements. I am still pushing to get these sent to me and will forward on as soon as I receive them.”

- 15.8. A further email from the Appellant to the Respondent dated 27th September 2023 which stated:

““ ...Please find attached the Revolut statements from June to December 2020. Apologies for the delay, however as previously discussed this account was closed a long time ago.”

- 15.9. An email from the Respondent to the Appellant dated 28th September 2023. This stated *“Thank you for the attachment. Can you clarify the below for me please? (regarding the TOR application you poste to Revenue)”.*

- 15.10. An email from the Respondent to the Appellant dated 2nd October 2023 which stated:

““In order to settle this case, without prejudice;

I can offer a full refund of the additional VRT2 (€6,032) to settle this claim...”

- 15.11. Copy of a Claim Form signed and dated by the Appellant on 19th December 2022. This contained details of the vehicle and stated that the vehicle was registered in the Appellant’s name in the UK on 13th February 2020. The date the vehicle was brought into the State was detailed as 7th July 2020 via Dublin Port. The remainder of the

Claim Form contained details necessary for the claim and included the mileage of the vehicle and the Appellant's UK address. Within the section on the Claim Form entitled "Any other information you wish to provide in support of your application", the Appellant entered (in capital letters) – "We moved to Ireland during the Covid lockdown. I have submitted the VRT TOR Forms 4 times previously. When appropriate I took the car to NCT Centres during lockdown and was unable to register the vehicle."

Legislation and Guidelines

16. The relevant legislation and guidelines to this appeal are as follows:

Section 949U TCA 1997 – Adjudication without a hearing.

- (1) Subject to subsection (3), the Appeal Commissioners shall not be required to adjudicate on a matter under appeal by way of a hearing and may, where they consider it appropriate, adjudicate on the matter solely by way of—
 - (a) the consideration of a notice of appeal, a statement of case or any other written material provided by a party,
 - (b) the holding of discussions with a party, or
 - (c) any other means they consider appropriate.
- (2) Where the Appeal Commissioners consider that it is appropriate to adjudicate without a hearing, they shall notify the parties in writing of their intention to do so.
- (3) Notwithstanding subsection (1) but subject to section 949AN(3), the Appeal Commissioners shall adjudicate by way of a hearing where a party requests a hearing by notifying the Appeal Commissioners in writing within 21 days after the date of the notification referred to in subsection (2).

Section 134 of the Finance Act 1992

- (1) A vehicle may, subject to any conditions, restrictions or limitations prescribed by the Minister by regulations made by him under section 141 be registered without payment of vehicle registration tax if the vehicle is –
 - (a) the personal property of a private individual and is being brought permanently into the State by the individual when he is transferring his normal residence from a place outside the State to a place in the State..."

Vehicle Registration Tax (Permanent Relief) Regulations 1993 (SI 59/1993)

(4) (1) Subject to paragraph (5), the relief under section 134 (1) (a) of the Act shall be granted for any vehicle—

(a) which is the personal property of an individual transferring his normal residence to the State and which has been in the possession of and used by him outside the State for a period of at least six months before the date on which he ceases to have his normal residence outside the State...

(5) The relief aforesaid shall not be granted— (a) in respect of a vehicle brought into the State more than 12 months after the transfer of normal residence unless the Commissioners, in their discretion, so decide in any particular case...

Respondent's VRT Manual

Section 2 – Reliefs and Exemptions (at page 8)

To qualify for relief the vehicle/s must...have arrived in the State within one year of the transfer of residence.

Submissions

Appellant

17. The Appellant stated that he brought the vehicle into Ireland on 7th July 2020 and registered the vehicle in the UK for permanent export on 19th August 2020.
18. The Appellant submitted it was evident from the provided documentation that he and his family moved their belongings from the UK to Ireland on 19th August 2020 and as he commenced employment shortly thereafter that he and his family intended on staying in Ireland.
19. The Appellant submitted that he took the vehicle to the NCT centre in [REDACTED] for the purpose of availing of VRT relief on 21st August 2020 but owing to Covid restrictions in place was unable to obtain any assistance. The Appellant submits that subsequently, on 2nd September 2020, he completed the necessary Claim Form and posted this to the "address shown on the Claim Form". In support of this position, the Appellant submits the screenshot he presented to the Commission under the heading "*File name: dates of PDF*

creation.png confirms this position as it shows the date the PDF of the Claim Form was created.

20. Following routine traffic stops by the Gardaí, the Appellant submits that he completed and filed subsequent VRT exemption Claim Forms on 19th December 2022 and 30th January 2023.
21. The Appellant submits that he has provided the Commission with evidence in the form of ferry tickets and GPS data to establish when the vehicle was brought into the State and that he presented the vehicle to the NCT centre on 21st August 2020. The Appellant states owing to the documentation presented to the Commission it is evident that he moved to the State on 19th August 2020 as he purchased a property here and gained employment here. Furthermore, the Appellant states, from the documentation provided, it is clear that he had lived in the UK and owned the vehicle for more than six months before bringing it into the State.
22. The Appellant further submits that as he did “everything he could” and completed the Claim Forms numerous times for the VRT TOR relief, he satisfied the qualifying criteria for TOR and was entitled to the exemption. As such, the Appellant submitted that the Commission ought to allow his appeal and direct the Appellant to refund the VRT wrongly charged and paid by him on 23rd February 2023 in respect of the vehicle.

Respondent

23. The Respondent submitted it was first notified of the Appellant’s claim for VRT TOR relief on 20th December 2022, which was the date it received the Appellant’s Claim Form via My Enquiries.
24. The Respondent noted that the Appellant stated he had posted the Claim Form to it on 2nd September 2020 but when asked to provide details of how and where he posted that Claim Form, the Appellant provided limited information and no evidence to support his position.
25. The Respondent further noted that the Appellant had provided details to show that he physically attended the NCT centre in August 2020 but did not make a booking with the NCT centre while there. The Respondent acknowledged that the NCT centres were operating bookings on a reduced capacity basis (owing to Covid restrictions in place) at the time the Appellant attended but submitted that appointments were available via its telephone and online booking service. The Respondent submitted that the Appellant did not avail of this service as he had provided the Commission with no evidence of same.
26. Following review of the Appellant’s Claim Form on 16th February 2023, the Respondent stated that it rejected the Appellant’s claim as he had failed to register the vehicle within

12 months of bringing the vehicle into the State, which was a mandatory requirement for the relief to apply.

27. However, as the Appellant had satisfied the remainder of the qualifying criteria, the Respondent stated it had on a concessionary basis offered the Appellant an upper partial refund of VRT in the sum of €6,032, which represented the late charge amount, but the Appellant rejected this offer.

28. In summation, the Respondent submitted while they had every sympathy for the position the Appellant finds himself in, as a result of a valid claim not being made within the statutory timeframe and as he had rejected its concessionary offer of a partial refund, then the Appellant's appeal could not succeed.

Material Facts

29. The Commissioner finds the following material facts which are not in dispute between the parties:

29.1. The Appellant purchased the vehicle in the UK on 11th February 2020.

29.2. The Appellant brought the vehicle into the State for permanent use on 19th August 2020.

29.3. The Appellant and his family transferred their residence from the UK to Ireland on 19th August 2020.

29.4. The Appellant travelled to a NCT centre for the purpose of enquiring about VRT relief on 21st August 2020.

29.5. The Appellant applied for his PPSN on 3rd September 2020 and was provided with that number in or around 1st December 2020.

29.6. A valid PPSN is needed to populate the Claim Form.

29.7. The Appellant registered for MyEnquiries on 12th January 2021.

29.8. The Appellant submitted a Claim Form to the Respondent via MyEnquiries on 19th December 2022.

29.9. On 23rd February 2023, the Appellant paid the sum of €12,323 in VRT on the vehicle. This amount included the sum of €6,032 which represented late charge amounts.

30. In addition, the Commissioner finds the following material facts from the documentation and submissions of the parties:

- 30.1. The Appellant's Claim Form dated 2nd September 2020 was not signed by him and did not contain his PPSN.
- 30.2. The Respondent requested details by email from the Appellant, of how and to whom he submitted his Claim Form, dated 2nd September 2020 to it on 17th August 2023 and 28th September 2023. The Appellant did not provide this information to the Respondent or the Commission other than to state in his email correspondence dated 23rd January 2024 to the Respondent that he would have posted the Claim Form to the address shown on that Form.
- 30.3. The Respondent offered the Appellant, on a concessionary basis, a partial refund of VRT paid on the vehicle in the sum of €6,032, which represents the late charge amount. The Appellant rejected this offer.
- 30.4. The Appellant applied for VRT relief in respect of a second vehicle ("the BMW"). It is unclear to the Commissioner if relief in respect of the BMW was granted to the Appellant.

Analysis

31. The burden of proof in this appeal rests on the Appellant, who must show that the Respondent was incorrect to refuse him TOR relief. In the High Court case of *Menolly Homes Ltd v. Appeal Commissioners* [2010] IEHC 49, Charleton J stated at paragraph 22 that "*The burden of proof in this appeal process is ... on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioners as to whether the taxpayer has shown that the relevant tax is not payable.*"
32. All vehicles are subject to VRT on first registration in the State. The VRT rate is calculated based on the carbon dioxide emissions plus the nitrogen oxide emissions. However, section 134 of the Finance Act 1992 allows for exemptions from VRT, and SI 59/1993 sets out the circumstances in which an exemption may be granted by the Respondent. For the purposes of this appeal, the relevant provision of SI 59/1993 is regulation 4, paragraph 5, which states that relief from VRT will not be granted:
- "(a) in respect of a vehicle brought into the State more than 12 months after the transfer of normal residence unless the Commissioners, in their discretion, so decide in any particular case..."*
33. In this instance, the Appellant purchased the vehicle in the UK on 11th February 2020 and brought the vehicle into the State for permanent use on 19th August 2020. The Appellant states that he completed and submitted his first Claim Form on 2nd September 2020 and

that his provided PDF file extract establishes this position. However, while the PDF file extract may provide support that the Claim Form was created on 2nd September 2020, the Appellant offers no evidence to the Commission which establishes how and to whom the Claim Form was posted other than to state that it was sent to the address on the Claim Form. For this reason, the Commissioner is required to find that the Claim Form was not provided to the Respondent on the 2nd September 2020 but in place was provided on 19th December 2022 since it is not disputed between the parties that the Claim Form was received on that date.

34. In coming to this finding the Commissioner notes that a PPSN was required to populate the Claim Form and as the Appellant was not in possession of this number until 1st December 2020, then it was not possible for the Claim Form to have been completed in full and as such, if such a Claim Form was posted to the Respondent on 2nd September 2020, it was incomplete. The Commissioner notes that the Appellant is a professional person and as such should have been aware that absent a reply from the Respondent it was incumbent on him to make enquiries on the status of his Claim Form.
35. While acknowledging that NCT centres were operating on a reduced capacity basis on the date the Appellant travelled to his local NCT centre the Commissioner accepts the Respondent's submissions in which it states that telephone and email appointments were still available for the Appellant to avail of. For reasons unknown, the Appellant did not enquire any further with the Respondent until he was stopped by the Gardaí, and only at that stage, over two years after he moved to the State did he attempt to rectify the position by submitting his Claim Form via MyEnquiries on 19th December 2022.
36. Therefore, it is clear that the vehicle was brought into the State on 19th August 2020 but the Claim Form was not submitted until 19th December 2022. Given this position, it is clear that the VRT TOR exemption was not applied for within the twelve month period prescribed by SI 59/1993.
37. Consequently, the Commissioner is satisfied that the Respondent was correct to refuse the Appellant's application for TOR relief. Regulation 4, paragraph 5 of SI 59/1993 does allow the Respondent to apply discretion in its application of the 12 month rule and the Commissioner notes that the Respondent applied this discretion to the Appellant in offering a partial refund of the VRT paid in the sum of €6,032 which the Appellant rejected.
38. The Commissioner appreciates that as the discretion is conferred on the Respondent and not the Commission that he cannot make any determination in respect of the concessionary offer made to the Appellant. However, subject to confirming that the

Appellant did not avail of VRT TOR relief on the BMW, he would encourage the parties to establish if any accommodations may be reached between them.

39. The Commissioner notes that his determination will be disappointing to the Appellant, but is required to conclude that the Respondent was not in error in refusing to grant the Appellant TOR relief for the VRT charged in respect of the vehicle in the amount of €12,323.

Determination

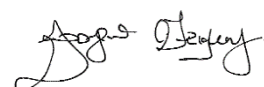
40. In the circumstances, and based on a review of the facts and a consideration of the submissions, material and evidence provided by the parties, the Commissioner determines that the Appellant is not entitled to TOR relief, inclusive of penalties, in the amount of €12,323, and the Respondent's decision to refuse the relief and impose the penalty stands.
41. This Appeal is determined in accordance with Part 40A TCA 1997 and in particular section 949U thereof.

Notification

42. This determination complies with the notification requirements set out in section 949AJ of TCA 1997, in particular section 949AJ (5) and section 949AJ (6) TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ TCA 1997 and in particular the matters as required in section 949AJ (6) TCA 1997. This notification under section 949AJ TCA 1997 is being sent via digital email communication only (unless the Appellant opted for postal communication and communicated that option to the Commission). The parties will not receive any other notification of this determination by any other methods of communication.

Appeal

43. Any party dissatisfied with the determination has a right of appeal on a point or points of law only within 42 days after the date of the notification of this determination in accordance with the provisions set out in section 949AP of the TCA 1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.



Andrew Feighery
Appeal Commissioner
21st February 2024