



**AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH**  
**TAX APPEALS COMMISSION**

17TACD2025

Between

██████████

**Appellant**

and

**The Revenue Commissioners**

**Respondent**

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**Determination**

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## **Introduction**

1. This is an appeal to the Tax Appeals Commission (“the Commission”) brought by ██████████ (“the Appellant”) under sections 195(6) and 949I of the Taxes Consolidation Act 1997 (“the TCA 1997”), against a failure by the Revenue Commissioners (“the Respondent”) to make a determination under section 195 of the TCA 1997 in relation to ██████████ book ██████████ (“the Work”).
2. The appeal proceeded by way of a remote hearing on 21 October 2024. The Appellant appeared for himself and the Respondent was represented by ██████████.

## **Background**

3. Section 195 of the TCA 1997 allows for an exemption from income tax for certain earnings of writers, composers, or artists. For the exemption to apply, the Respondent must make a determination under section 195(2) of the TCA 1997.
4. The Respondent submitted that on 15 March 2021, the Appellant made an application for a determination under section 195(2) of the TCA 1997 in respect of the Work.
5. On 4 April 2024, the Respondent wrote to the Appellant to inform ██████████ of its decision to refuse to make a determination in respect of the Work, on the ground that the Work did not meet the required criteria set out in the legislation and the guidelines drawn up under section 195 of the TCA 1997 by the Minister for Culture, Heritage and the Gaeltacht (“the Guidelines”). The Respondent stated that in particular, as it understood the Work to be a work of non-fiction it did not come within the criteria for non-fiction work set out in paragraph 7 of the Guidelines.
6. On 29 April 2024, the Appellant submitted a Notice of Appeal, with enclosures, to the Commission.
7. On 27 June 2024, the Appellant submitted a Statement of Case and on 17 July 2024, the Respondent submitted a Statement of Case.
8. The Commissioner has considered all of the documentation submitted by the parties in this appeal, including the Work.

## **Legislation and Guidelines**

9. The legislation relevant to this appeal is contained in section 195 of the TCA 1997, a copy of which is enclosed at Appendix 1 to this Determination.
10. A copy of the Guidelines is enclosed at Appendix 2 to this Determination.

**Submissions**

*Appellant*

11. In [REDACTED] Notice of Appeal, the Appellant submitted the following (among other things):

*“My research drew on archives from [REDACTED] that are more than 30-years-old so I believe the book qualifies under section 7(d). The essence of the work also falls under 7 (b), which is the focus of my appeal.*

*The book fuses biographies of several figures, principally [REDACTED]*  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED] *Below are extracts from eight reviews, with links to the full reviews. I include them not to show that the book is good but that it meets the criteria. I have supplied some of them as PDFs in the next section should you wish to read the full reviews...”*

12. In [REDACTED] Statement of Case, the Appellant reiterated the points made in [REDACTED] Notice of Appeal and also submitted the following (among other things):

*“As my appeal makes clear, I seek to apply for artist exemption principally under category 7(2)(b), under the category of biography. [REDACTED]*

[REDACTED]  
[REDACTED]

[REDACTED]

13. At the hearing, the Appellant made the following submissions (in summary). The basis of [REDACTED] appeal is biography. [REDACTED]

[REDACTED]

*Respondent*

14. In its Statement of Case, the Respondent submitted the following (among other things):

*“It is accepted by Revenue that this work is a book as set out within the categories of work listed in section 195(1)...*

*In the Appellant’s application, for a determination, it is stated that the book is a work of non-fiction. Revenue would accept this categorisation of the work...*

*The Appellant’s application stated that the work comes within paragraph 7(2)(a)(viii) of the guidelines, which refers to “literary history”. Revenue determined that the work was not a work that could be considered to come within the meaning of literary history...*

*Revenue determined that the Appellant’s work was not a work meeting the criteria set out in Paragraph 7(2)(a)...*

*On examination of the work under Paragraph 7(2)(b) of the guidelines, “a biography” and “an autobiography”, Revenue determined the work did not come within the ordinary definition of a biography or an autobiography...*



*Appeal Commissioners and another* [2010] IEHC 49, Charleton J stated at paragraph 22 that:

*“The burden of proof in this appeal process is, as in all taxation appeals, 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”.*

19. As the Appellant seeks to claim an exemption from tax, the Commissioner has had regard to the Supreme Court judgment of *Revenue Commissioners v Doorley* [1933] IR 750, in which Kennedy CJ stated:

*“The Court is not, by greater indulgence in delimiting the area of exemptions, to enlarge their operation beyond what the statute, clearly and without doubt and in express terms, except for some good reason, from the burden of a tax thereby imposed generally on that description of subject-matter. As the imposition of, so the exemption from, the tax must be brought within the letter of the taxing Act as interpreted by the established canons of construction so far as applicable.”*

20. The Commissioner has also had regard to the High Court judgment of *Coleman v Revenue Commissioners* [2014] IEHC 662, in which Donnelly J stated:

*“On the basis of the decision in Doorley, the Appeal Commissioner was obliged to give effect to the clear and express terms of the legislation in considering the artist’s exemption from income tax. The liability to income tax having been established, that exemption must be brought within the letter of the Act of 1997 and the Guidelines made thereunder as interpreted by the established canons of construction. There was no basis in law for adopting any other approach to the interpretation of the Act and the Statutes.”*

21. The exemption authorised under section 195 of the TCA 1997 applies to a work which is both “an original and creative work” and one which has, or is generally recognised as having, “cultural or artistic merit”.
22. Section 195(12) of the TCA 1997 requires that guidelines be drawn up for the purposes of determining whether a work within a category specified in section 195(1) is “an original and creative work” and whether it has, or is generally recognised as having, “cultural or artistic merit”. Section 195(13)(a) of the TCA 1997 provides that the Respondent shall not determine that a work meets those criteria unless it complies with the Guidelines. Section 195(13)(b) of the TCA 1997 provides that section 195(13)(a) shall apply to a determination by the Appeal Commissioners in an appeal to them under section 195(6)





[REDACTED]

28. Having read the Work and considered the level of detail contained in the Work, the Commissioner disagrees with the Respondent's submission [REDACTED]

[REDACTED] The Commissioner notes that there is no requirement in either section 195 of the TCA 1997 or the Guidelines which sets out that a certain percentage or proportion of a non-fiction book must be biographical in order to satisfy paragraph 7(2)(b)(i) of the Guidelines. The Commissioner finds that [REDACTED] [REDACTED] which therefore permits the Commissioner to find that the Work is in the category of a biography.

29. Having found that the Work is in the category of a biography, the Commissioner must then consider whether it *"incorporates the author's unique insight into the subject matter and is regarded as a pioneering work and also makes a significant contribution to the subject matter by casting new light on the person or by changing the generally accepted understanding of the person"*, in accordance with paragraph 7(2)(b) of the Guidelines.

*Unique Insight*

30. In the Work, the Appellant states that [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] For completeness, the Commissioner notes that the nature and extent of the Appellant's research for the Work was not disputed by the Respondent. [REDACTED]

[REDACTED] Furthermore, the Commissioner considers that the extent of

the Appellant's research of the subject matter of the Work is demonstrated by the sheer detail contained in the accounts [REDACTED]

The Commissioner is therefore satisfied that the Work is shown to incorporate the Appellant's unique insight into the subject matter.

*Pioneering*

31. The Commissioner must now turn to the question of whether the work is regarded as a pioneering work. The use of the phrase "is regarded" indicates to the Commissioner that she should consider how the Work is viewed externally. Accordingly, the Commissioner has noted the reviews and plaudits which the Work received and includes some excerpts below:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

32. The Commissioner notes that the Work is viewed as, for example, [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED] The Commissioner is satisfied on the basis of the commentary about the Work that the Work is regarded as pioneering, i.e. original or ground-breaking, [REDACTED]  
[REDACTED]

*Significant Contribution*

33. The Commissioner must then consider whether the Work also makes a significant contribution to the subject matter. In considering this question, the Commissioner has noted both the content of the Work and the commentary about the Work. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED] The Commissioner considers that she is supported in this conclusion by the commentary around the Work.

34. It follows from the above that the Commissioner is satisfied that the Work falls under paragraph 7(2)(b) of the Guidelines and therefore qualifies for an exemption under section 195 of the TCA 1997.

**Determination**

35. For the reasons set out above, the Commissioner determines that the Respondent was incorrect to refuse to make a determination in relation to the Work under section 195 of the TCA 1997 and that the Appellant has satisfied the burden of proof.

36. This Appeal is determined in accordance with Part 40A of the TCA 1997 and in particular section 949U thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

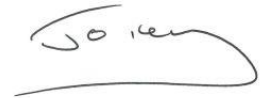
**Notification**

37. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ(5) and section 949AJ(6) of the TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ of the TCA 1997 and in particular the matters as required in section 949AJ(6) of

the TCA 1997. This notification under section 949AJ of the 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**

38. 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.



Jo Kenny  
Appeal Commissioner  
8 November 2024

## Appendix 1

Section 195 of the Taxes Consolidation Act 1997 provides:

*(1) In this section...*

*“work” means an original and creative work which is within one of the following categories:*

- (a) a book or other writing;*
- (b) a play;*
- (c) a musical composition;*
- (d) a painting or other like picture;*
- (e) a sculpture.*

*(2) (a) This section shall apply to an individual –*

*(i) who is —*

*(I) resident in one or more Member States, or in another EEA state, or in the United Kingdom, and not resident elsewhere, or*

*(II) ordinarily resident and domiciled in one or more Member States, or in another EEA state, or in the United Kingdom, and not resident elsewhere, and*

*(ii) (I) who is determined by the Revenue Commissioners, after consideration of any evidence in relation to the matter which the individual submits to them and after such consultation (if any) as may seem to them to be necessary with such person or body of persons as in their opinion may be of assistance to them, to have written, composed or executed, as the case may be, either solely or jointly with another individual, a work or works generally recognised as having cultural or artistic merit, or*

*(II) who has written, composed or executed, as the case may be, either solely or jointly with another individual, a particular work which the Revenue Commissioners, after consideration of the work and of any evidence in relation to the matter which the individual submits to them and after such consultation (if any) as*

*may seem to them to be necessary with such person or body of persons as in their opinion may be of assistance to them, determine to be a work having cultural or artistic merit.*

*(b) The Revenue Commissioners shall not make a determination under this subsection unless –*

*(i) the individual concerned duly makes a claim to the Revenue Commissioners for the determination, being (where the determination is sought under paragraph (a)(ii)(II)) a claim made after the publication, production or sale, as the case may be, of the work in relation to which the determination is sought, and*

*(ii) the individual complies with any request to him or her under subsection (4).*

*(3) (a) An individual to whom this section applies and who duly makes a claim to the Revenue Commissioners in that behalf shall, subject to paragraphs (aa) and (b), be entitled to have the profits or gains arising to him or her from the publication, production or sale, as the case may be, of a work or works in relation to which the Revenue Commissioners have made a determination under clause (I) or (II) of subsection (2)(a)(ii), or of a work of the individual in the same category as that work, and which apart from this section would be included in an assessment made on him or her under Case II of Schedule D, disregarded for the purposes of the Income Tax Acts.*

*(aa) The amount of the profits or gains for a year of assessment which an individual shall be entitled to have disregarded for the purposes of the Income Tax Acts by virtue of paragraph (a) shall not exceed €50,000 for the year of assessment 2015 and each subsequent year of assessment.*

*(b) The exemption authorised by this section shall not apply for any year of assessment before the year of assessment in which the individual concerned makes a claim under clause (I) or (II) of subsection (2)(a)(ii) in respect of which the Revenue Commissioners make a determination referred to in clause (I) or (II) of subsection (2)(a)(ii), as the case may be.*

*(c) The relief provided by this section may be given by repayment or otherwise.*

*(4) (a) Where an individual makes a claim to which subsection (2)(a)(ii)(I) relates, the Revenue Commissioners may serve on the individual a notice or notices in*

writing requesting the individual to furnish to them within such period as may be specified in the notice or notices such information, books, documents or other evidence as may appear to them to be necessary for the purposes of a determination under subsection (2)(a)(ii)(I).

(b) Where an individual makes a claim to which subsection (2)(a)(ii)(II) relates, the individual shall –

(i) in the case of a book or other writing or a play or musical composition, if the Revenue Commissioners so request, furnish to them 3 copies, and

(ii) in the case of a painting or other like picture or a sculpture, if the Revenue Commissioners so request, provide, or arrange for the provision of, such facilities as the Revenue Commissioners may consider necessary for the purposes of a determination under subsection (2)(a)(ii)(II) (including any requisite permissions or consents of the person who owns or possesses the painting, picture or sculpture).

(5) The Revenue Commissioners may serve on an individual who makes a claim under subsection (3) a notice or notices in writing requiring the individual to make available within such time as may be specified in the notice all such books, accounts and documents in the individual's possession or power as may be requested, being books, accounts and documents relating to the publication, production or sale, as the case may be, of the work in respect of the profits or gains of which exemption is claimed.

(6) (a) In this subsection, "relevant period" means, as respects a claim in relation to a work or works or a particular work, the period of 6 months commencing on the date on which a claim 11 is first made in respect of that work or those works or the particular work, as the case may be.

(b) Where –

(i) an individual –

(I) has made due claim (in this subsection referred to as a "claim") to the Revenue Commissioners for a determination under clause (I) or (II) of subsection (2)(a)(ii) in relation to a work or works or a particular work, as the case may be, that the individual has written, composed or executed, as the case may be, solely or jointly with another individual, and

*(II) as respects the claim, has complied with any request made to the individual under subsection (4) or (5) in the relevant period,*

*and*

*(ii) the Revenue Commissioners fail to make a determination under clause (I) or (II) of subsection (2)(a)(ii) in relation to the claim in the relevant period,*

*the individual may appeal to the Appeal Commissioners, in accordance with section 949I, within the period of 30 days after the end of the relevant period on the grounds that –*

*(A) the work or works is or are generally recognised as having cultural or artistic merit, or*

*(B) the particular work has cultural or artistic merit,*

*as the case may be.*

*(8)(a) On the hearing of an appeal made under subsection (6), the Appeal Commissioners may*

*(i) after consideration of –*

*(I) any evidence in relation to the matter submitted to them by or on behalf of the individual concerned and by or on behalf of the Revenue Commissioners, and*

*(II) in relation to a work or works or a particular work, the work or works or the particular work, and*

*(ii) after such consultation (if any) as may seem to them to be necessary with such person or body of persons as in their opinion may be of assistance to them,*

*determine that the individual concerned has written, composed or executed, as the case may be, either solely or jointly with another individual –*

*(A) a work or works generally recognised as having cultural or artistic merit, or*

*(B) a particular work which has cultural or artistic merit,*

*and, where the Appeal Commissioners so determine, the individual shall be entitled to relief under subsection (3)(a) as if the determination had been made*



*by the Revenue Commissioners under clause (I) or (II) of subsection (2)(a)(ii), as the case may be.*

*(10) For the purposes of determining the amount of the profits or gains to be disregarded under this section for the purposes of the Income Tax Acts, the Revenue Commissioners may make such apportionment of receipts and expenses as may be necessary.*

*(11) Notwithstanding any exemption provided by this section, the provisions of the Income Tax Acts regarding the making by the individual of a return of his or her total income shall apply as if the exemption had not been authorised.*

*(12) (a) An Comhairle Ealaíon and the Minister for Arts, Heritage, Gaeltacht and the Islands shall, with the consent of the Minister for Finance, draw up guidelines for determining for the purposes of this section whether a work within a category specified in subsection (1) is an original and creative work and whether it has, or is generally recognised as having, cultural or artistic merit.*

*(b) Without prejudice to the generality of paragraph (a), a guideline under that paragraph may –*

*(i) consist of a specification of types or kinds of works that are not original and creative or that have not, or are not generally recognised as having, cultural or artistic merit, including a specification of works that are published, produced or sold for a specified purpose, and*

*(ii) specify criteria by reference to which the questions whether works are original or creative and whether they have, or are generally recognised as having, cultural or artistic merit are to be determined.*

*(13) (a) Where a claim for a determination under subsection (2) is made to the Revenue Commissioners, the Revenue Commissioners shall not determine that the work concerned is original and creative or has, or is generally recognised as having, cultural or artistic merit unless it complies with the guidelines under subsection (12) for the time being in force.*

*(b) Paragraph (a) shall, with any necessary modifications, apply to –*

*(i) a determination by the Appeal Commissioners under subsection (8) on an appeal to them under subsection (6) in relation to a claim mentioned in paragraph (a), and*

*(ii) a determination by the High Court under section 949AR.*

*(14) Where a determination has been or is made under clause (I) or (II) of subsection (2)(a)(ii) in relation to a work or works of a person, subsection (3)(a) shall not apply to any other work of that person that is in the same category as such work or works and is or was first published, produced or sold on or after the 3rd day of May, 1994, unless that other work is one that complies with the guidelines under subsection (12) for the time being in force and would qualify to be determined by the Revenue Commissioners as an original or creative work and as having, or being generally recognised as having, cultural or artistic merit.*

*(15) On application to the Revenue Commissioners in that behalf by any person, the Revenue Commissioners shall supply the person free of charge with a copy of any guidelines under subsection (12) for the time being in force.*

*(16) (a) The Revenue Commissioners may publish, or cause to be published, the name of an individual who is the subject of a determination under subsection (2).*

*(b) Publication under paragraph (a) may, as appropriate, include the title or category of the work of an individual.*

## **Appendix 2**

*Guidelines drawn up under Section 195(2) of the Taxes Consolidation Act 1997 for the Artists Exemption Scheme by An Comhairle Ealaíon and the Minister for Arts, Heritage and the Gaeltacht.*

### **Introduction**

*These Guidelines have been drawn up under the provisions of Section 195 of the Taxes Consolidation Act 1997 for the purposes of determining whether a work within a category specified in subsection (1) is an original and creative work and whether it has, or is generally recognised as having cultural or artistic merit.*

### **General**

*1. Section 195(1) provides that a “work” for the purposes of the Section must be both an original and creative work in one of the following categories, namely:*

- (a) a book or other writing,*
- (b) a play,*
- (c) a musical composition,*
- (d) a painting or other like picture,*
- (e) a sculpture.*

*2. To secure exemption under Section 195, a work must be determined by the Revenue Commissioners to be a work which is both original and creative and a work which has, or is generally recognised as having, either cultural or artistic merit.*

*3. In making a determination under Section 195, the Revenue Commissioners may, as provided for in that Section, consult with such person or body of persons as may, in their opinion, be of assistance to them.*

### **Original and Creative**

*4. A work shall be regarded as original and creative only if it is a unique work of creative quality brought into existence by the exercise of its creator’s imagination.*

### **Cultural Merit**

5. A work shall be regarded as having cultural merit only if by reason of its quality of form and/or content it enhances to a significant degree one or more aspects of national or international culture.

### **Artistic Merit**

6. A work shall be regarded as having artistic merit only if its quality of form and/or content enhances to a significant degree the canon of work in the relevant category.

### **Criteria for Non-fiction Work**

7. (1) This paragraph specifies criteria, in accordance with subsection (12)(b)(ii) of Section 195, by reference to which the questions whether a work, being a nonfiction book or other nonfiction writing, is original and creative and whether it has, or is generally recognised as having, cultural or artistic merit are to be determined.

(2) The criteria are:

(a) that the work, in the opinion of the Revenue Commissioners, following consultation with the Arts Council, is a work in one or more of the following categories:

(i) arts criticism,

(ii) arts history,

(iii) arts subject work, being a work the subject matter of which is, or is any combination of, visual arts, theatre, literature, music, dance, opera, film, circus or architecture,

(iv) artists' diaries,

(v) belles-lettres essays,

(vi) literary translation,

(vii) literary criticism,

(viii) literary history,

(ix) literary diaries,

that incorporates the author's unique insight into the subject matter and is regarded as a pioneering work and also makes a significant contribution to the

*subject matter by casting new light on it or by changing the generally accepted understanding of it,*

*or*

*(b) that the work, in the opinion of the Revenue Commissioners, is a work in one of the following categories:*

*(i) a biography,*

*(ii) an autobiography,*

*that incorporates the author's unique insight into the subject matter and is regarded as a pioneering work and also makes a significant contribution to the subject matter by casting new light on the person or by changing the generally accepted understanding of the person,*

*or*

*(c) that the work, in the opinion of the Revenue Commissioners following consultation with the Heritage Council,*

*(i) is a work related to a function or functions of the Heritage Council as described in the Heritage Act 1995, and*

*(ii) incorporates the author's unique insight into the subject matter and is regarded as a pioneering work that makes a significant contribution to the subject matter by casting new light on it or by changing the generally accepted understanding of it,*

*or*

*(d) that the work, in the opinion of the Revenue Commissioners, relates to archives which are more than 30 years old relating to Ireland or Irish people, is based largely on research from such archives, incorporates the author's unique insight into the subject matter, and is regarded as a pioneering work that makes a significant contribution to the subject matter by casting new light on it or by changing the generally accepted understanding of it,*

*or*

*(e) any combination of (a), (b), (c) or (d) above.*

**Types of Works Excluded from the Artists Exemption Scheme.**

8. Notwithstanding anything else in these Guidelines, a work-

*(a) shall not be an original and creative work, and*

*(b) shall not have, or shall not be generally recognised as having, cultural or artistic merit if, in the opinion of the Revenue Commissioners following, where appropriate, consultation with the Arts Council, it is a work of any of the types or a combination of the types, specified in subparagraphs (i) to (vi) below –*

*(i) a book or other writing published primarily for, or which is or will be used primarily by-*

*(I) students pursuing a course of study, or*

*(II) persons engaged in any trade, business, profession, vocation or branch of learning as an aid to trade or business-related practice, or to professional, vocational or other practise in connection with a trade, business, profession, vocation or branch of learning,*

*(ii) any work of journalism, published in a newspaper, journal, magazine, or other similar medium or published on the internet or on any other similar medium,*

*(iii) any writing, visual or musical work, or other like work, created for advertising or publicity purposes,*

*(iv) any arrangement, adaptation or version of musical composition, or other like work, which is not of such musical significance as to amount to an original composition,*

*(v) types or kinds of photographic, drawing, painting or other like works which are primarily of record, or which primarily serve a utilitarian function, or which are created primarily for advertising, publicity, information, decorative or other similar purposes,*

*(vi) types or kinds of works of sculpture which primarily serve a utilitarian function.*

**The above Guidelines were drawn up by An Comhairle Ealaíon and the Minister of Arts Heritage and the Gaeltacht, with the consent of the Minister for Finance, in accordance with section 195(12) of the Taxes Consolidation Act 1997 and are effective for all determinations made by the Revenue Commissioners on or after 30 November 2013.**