




AN COIMISIÚIN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

20TACD2025 

Between

**[REDACTED]**

**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”) pursuant to and in accordance with the provisions of section 949I of the Taxes Consolidation Act 1997 (“the TCA 1997”) brought by [REDACTED] (“the Appellant”) regarding the decision by the Revenue Commissioners (“the Respondent”) to raise a charge to tax against the Appellant in the Notice of Amended Assessment dated 29 April 2024. It is this charge to tax that the Appellant is appealing.
2. In accordance with the provisions of section 949U of the TCA 1997, this appeal is adjudicated and determined without a hearing.

## Background

3. On 27 April 2024 the Appellant submitted his self-assessed income tax return for the year 2020. The Appellant’s income tax return submitted that he owed a nil amount for income tax for the year 2020.
4. On 29 April 2024 the Respondent issued a Notice of Amended Assessment which raised a charge to Pay Related Social Insurance contribution (“PRSI”) in the amount of €550.
5. On 3 May 2024 the Appellant submitted his Notice of Appeal to the Commission. In the Notice of Appeal the Appellant submitted that:

*“I would like to inform you that in the tax year 2020, my company was only open until [REDACTED], and due to the Corona pandemic and [REDACTED], I was unable to generate income during the Corona period, and for this reason, I am appealing to this assessment.”*

## Legislation and Guidelines

6. The legislation relevant to this appeal is as follows:

*“A Guide to Pay Related Social Insurance (PRSI) for the Self-Employed “(August 2024) Social Welfare (Consolidation) Act, 2005 as amended (“Social Welfare Consolidation Act”).*

*PART 1: Preliminary.*

*“Act of 1997” means the Taxes Consolidation Act 1997;*

*PART 2: Social Insurance: Chapter 1: Social Insurance Fund: Sources of moneys for benefits.*

6 (1) For the purposes of providing moneys for meeting the expenditure on benefit and making any other payments which, under this Act (other than section 8), the Redundancy Payments Acts 1967 to 2003 and the Protection of Employees (Employers' Insolvency) Acts 1984 to 2004, are to be made out of the Social Insurance Fund, there shall be—

(a) contributions (referred to in this Act as "employment contributions") in respect of employed contributors, each of which shall comprise a contribution by the employed contributor and a contribution (referred to in this Act as "the employer's contribution") by the employer of the employed contributor,

(b) contributions (referred to in this Act as "self-employment contributions") in respect of self-employed contributors,

(c) contributions in respect of optional contributors,

(d) contributions in respect of voluntary contributors, and

(e) payments out of moneys provided by the Oireachtas.

(2) Employment contributions, self-employment contributions, optional contributions and voluntary contributions shall be paid into the Social Insurance Fund.

Social Insurance Fund — expenditure on benefit.

7(1) Benefit shall be paid or provided for out of the Social Insurance Fund.

Chapter 3: Self-Employed Contributors and Self-Employment Contributions

Self-employed contributors and insured persons.

20(1) Subject to this Act—

(a) every person who, being over the age of 16 years and under pensionable age (not being a person included in any of the classes of person specified in Part 3 of Schedule 1) who has reckonable income or reckonable emoluments, shall be a self-employed contributor for the purposes of this Act regardless of whether the person is also an employed contributor,

(b) every person becoming for the first time a self-employed contributor shall become insured under this Act and shall thereafter continue throughout his or her life to be so insured, and

(c) in the case of a person who, not having been an employed contributor at any time, becomes for the first time a self-employed contributor, the first day of the contribution

*year in which the person becomes a self-employed contributor shall be regarded as the date of entry into insurance.*

*(2) Regulations may provide for—*

*(a) including among self-employed contributors classes of person or part of any class of person specified in or included in Part 3 of Schedule 1,*

*(b) adding to the classes of person specified in Part 3 of Schedule 1,*

*(c) the modification of any of the provisions of this Act relating to self-employed contributors,*

*(d) the application (with or without modification) to self-employed contributors or self-employment contributions payable under section 21 (1)(a), (b) or (c) of any provisions of this Act which apply to employed contributors or employment contributions.*

*Rates of self-employment contributions and related matters.*

*21 (1) Self-employment contributions shall be paid by self-employed contributors in accordance with the following provisions:*

*(a) subject to paragraphs (b) and (f), where in any contribution year a self-employed contributor has reckonable income there shall be payable by him or her a self-employment contribution which shall be the greater of an amount equal to 3 per cent of the reckonable income or the amount of €253;*

*(b) where for any contribution year a self-employed contributor is informed by the Revenue Commissioners that he or she is not required to make a return of income within the meaning of section 1084 of the Act of 1997, self-employment contributions shall be paid by the self-employed contributor (whether by instalments or otherwise as may be prescribed) amounting to €157 in respect of that contribution year;*

*(c) subject to paragraph (f), where in any contribution year a payment is made to a self-employed contributor in respect of reckonable emoluments of that self-employed contributor, there shall be payable by him or her a self-employment contribution which shall be the greater of an amount equal to 3 per cent of the reckonable emoluments or the amount of €253;*

*(d) subject to regulations under section 22 , where a self-employment contribution has been paid by a self-employed contributor of not less than the amount that he or she is liable to pay under paragraph (a) or the amount specified in paragraph (b), whichever is appropriate, the self-employed contributor shall be regarded as having paid*

*contributions for each contribution week in that contribution year and, where the contribution paid is less than that appropriate amount, no contribution shall be regarded as having been paid by the self-employed contributor in respect of any week of that contribution year;*

*(e) subject to section 26 (3), self-employment contributions shall be disregarded in determining whether the contribution conditions for any benefit other than old age (contributory) pension, widow's (contributory) pension, widower's (contributory) pension, orphan's (contributory) allowance, maternity benefit, adoptive benefit or bereavement grant are satisfied;*

*(f) a person who, but for this paragraph, would be liable for contributions of €253 under paragraphs (a) and (c) shall be liable only for a single contribution of €253.*

*(2) Regulations may provide for adjustments in the calculation of amounts payable in respect of self-employment contributions to facilitate computation and for the elimination from self-employment contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent.*

*(3) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Act of 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then in respect of those qualifying emoluments—*

*(a) the employer—*

*(i) as part of that agreement and in so far as the qualifying emoluments are comprised of reckonable emoluments of a self-employed contributor to which the agreement applies, shall pay a contribution at a rate of 3 per cent in respect of the aggregate of the amount of those reckonable emoluments and the amount of income tax payable under the agreement in respect of them, and*

*(ii) notwithstanding Article 7 of the Regulations of 1996, shall not be entitled to recover from an employed contributor any part of a contribution paid in accordance with subparagraph (i),*

*and*

*(b) a contribution paid in accordance with paragraph (a)(i) shall not be regarded as a self-employment contribution for the purposes of determining entitlement to any benefit specified in section 39 (1).*

*(4) In subsection (3) “specified provision” means such provision as may be prescribed for the purposes of that subsection.*

*Regulations providing for determination of contributions payable.*

*22 (1) Regulations may provide for the determination of the contributions payable, the amount or rates of those contributions, and the contribution weeks in respect of which those contributions shall be regarded as having been paid, in the case of a person who—*

*(a) becomes for the first time a self-employed contributor,*

*(b) ceases to be a self-employed contributor,*

*(c) is both an employed contributor and a self-employed contributor whether concurrently or not,*

*(d) in any contribution year has reckonable emoluments but does not have reckonable income,*

*(e) in any contribution year has both reckonable emoluments and reckonable income, or*

*(f) in any contribution year has reckonable emoluments which relate to a period less than the full year.*

*(2) The Minister may by regulations specify the circumstances in which contributions payable by a self-employed contributor may be treated as paid.*

*(3) For the purposes of this section “contributions” means—*

*(a) employment contributions payable under section 13 , and*

*(b) self-employment contributions payable under section 21 .*

*Regulations providing for collection of self-employment contributions, etc.*

*23 (1) For the purposes of self-employment contributions payable under section 21 (1)(a), (b) and (c), regulations may provide for—*

*(a) the time and manner of payment of self-employment contributions,*

*(b) the collection and the recovery of and the furnishing of details in relation to self-employment contributions,*

*(c) the charging of interest on arrears of self-employment contributions,*

*(d) the waiving of interest due on arrears of self-employment contributions,*

*(e) the estimation of amounts due in respect of self-employment contributions and appeals in relation to those estimates,*

*(f) the furnishing of returns by employers in relation to periods of insurable self-employment,*

*(g) the deduction by an employer from the reckonable emoluments of a self-employed contributor of any self-employment contribution reasonably believed by the employer to be due by the contributor, and adjustment in any case of over-deduction, and*

*(h) any matter ancillary or incidental to any of the matters referred to in paragraphs (a) to (g).*

*(2) Without prejudice to the generality of subsection (1), regulations under that subsection may provide for the assignment of any function relating to a matter referred to in that subsection to the Collector-General or any other specified person.*

*(3) The provisions of any enactment or instrument made under any enactment relating to—*

*(a) the estimation, collection and recovery (including the provisions relating to the offset of taxes and appropriation of payments in Chapter 5 of Part 42 of the Act of 1997) of income tax or the inspection of records for those purposes, or*

*(b) appeals in relation to income tax, or*

*(c) the publication of names of persons under section 1086 of the Act of 1997,*

*shall apply in relation to self-employment contributions in respect of reckonable emoluments which the Collector-General is obliged to collect as if the contributions were an amount of income tax which the employer was liable to remit to the Collector-General under the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001).*

*(4) Other than in the case of the class or classes of self-employed contributors that may be prescribed, self-employment contributions payable by a self-employed contributor for a contribution year under section 21 (1)(a) in respect of reckonable*



*income shall be assessed, charged and paid in all respects as if they were an amount of income tax and they may be stated in one sum (hereafter in this subsection referred to as the “aggregated sum”) with the income tax contained in any computation of or assessment to income tax made by or on the self-employed contributor for the year of assessment (within the meaning of the Income Tax Acts) which coincides with the contribution year and for this purpose the self-employed contributions may be so stated notwithstanding that there is no amount of income tax contained in that computation or assessment and all the provisions of the Income Tax Acts, other than any such provisions in so far as they relate to the granting of any allowance, deduction or relief, apply as if the aggregated sum were a single sum of income tax.*

*(5) (a) Subject to paragraph (b), where an election made or deemed to be made under section 1018 of the Act of 1997 has effect for the year of assessment the self-employment contributions payable by a wife shall be charged, collected and recovered as if they were the contributions of her husband.*

*(b) The question as to the amount of the self-employment contributions payable in respect of the husband or the wife are not affected by this subsection.*

*(6) In any proceedings instituted by virtue of this Act, a certificate purporting to be signed by an officer of the Revenue Commissioners or by any officer duly appointed by the Minister in that behalf which certifies that an amount in respect of employment or self-employment contributions is due and payable by the defendant shall be evidence until the contrary is proved that that amount is so due and payable.*

*Section 960C of the TCA 1997: Tax to be due and payable to Revenue Commissioners.*

*Tax due and payable under the Acts shall be due and payable to the Revenue Commissioners.*

*Section 960E of the TCA 1997: Collection of tax, issue of demands, etc. provides inter alia that.*

*Tax due and payable to the Revenue Commissioners by virtue of section 960C shall be paid to and collected by the Collector-General, including tax charged in all assessments to tax, particulars of which have been given to the Collector-General under section 959G.*

Section 949AK of the TCA 1997: Determinations in relation to assessments.

(1) In relation to an appeal against an assessment, the Appeal Commissioners shall, if they consider that—

(a) an appellant has, by reason of the assessment, been overcharged, determine that the assessment be reduced accordingly,

(b) an appellant has, by reason of the assessment, been undercharged, determine that the assessment be increased accordingly, or

(c) neither paragraph (a) nor (b) applies, determine that the assessment stand.

(2) If, on an appeal against an assessment that—

(a) assesses an amount that is chargeable to tax, and

(b) charges tax on the amount assessed,

the Appeal Commissioners consider that the appellant is overcharged or, as the case may be, undercharged by the assessment, they may, unless the circumstances of the case otherwise require, give as their determination in the matter a determination solely to the effect that the amount chargeable to tax be reduced or increased.

(3) In relation to an appeal against an assessment on the grounds referred to in section 959AF(2), if the Appeal Commissioners determine that a Revenue officer was precluded from making the assessment or the amendment, as the case may be, the Acts (within the meaning of section 959A) shall apply as if the assessment or the amendment had not been made and, accordingly, that assessment or amended assessment shall be void.

(4) In relation to an appeal against an assessment on the grounds referred to in section 959AF(2), if the Appeal Commissioners determine that a Revenue officer was not precluded from making the assessment or the amendment, as the case may be, that assessment or amended assessment shall stand, but this is without prejudice to the Appeal Commissioners making a determination in relation to that assessment or amended assessment on foot of an appeal on grounds other than those referred to in section 959AF(2).

## **Submissions**

*The Appellant's submissions*

7. An extract of the Appellant's Statement of Case is as follows:

“...due to corona pandemic could not continue my business and the [REDACTED] caused by the pandemic had a greater impact on my work and [REDACTED] ....Estimated in the 2020 tax year and I have protested the lack of income also my income tax was only active until [REDACTED] 2020 after that I have officially closed it.”

#### *The Respondent's submissions*

8. The Respondent's Statement of Case submitted that:

“The Appellant filed their 2020 Income Tax return through ROS on 27 April 2024. They self-assessed a zero tax liability in respect of the 2020 tax year. Revenue reviewed the Appellant's submission because the self assessed tax liability of €0 did not agree with Revenue's calculation. Following this review, a Notice of Amended Assessment issued to the Appellant advising them that they had a liability of €550 for the 2020 tax year. It is this Notice that the Appellant is appealing. In their Notice of Appeal, dated 3 May 2024, the Appellant states “... my company was only open until [REDACTED], and due to the Corona pandemic and the [REDACTED], I was unable to generate income during the Corona period...” and believed that they should not have a tax liability. The Appellant's 2020 has been reviewed by Revenue and it is noted that the €550 liability assessed is made up of a charge of €500 in respect of Pay Related Social Insurance (PRSI) and a 10% surcharge as the return was filed over two months after the filing deadline. You must pay PRSI if you are self-employed and: • you have a minimum annual income of €5,000 and • you are aged between 16 and 66. The PRSI rate is 4% with a minimum payment of €500. The Appellant declared a self-employed income of €6,120 in their Form 11 return and as this is above the PRSI threshold of €5,000, PRSI is payable in the minimum amount of €500. In addition, as the return was filed over two months after the filing deadline, 31 October 2021, a late filing surcharge of 10%, or €50, was added. Therefore, following review, Revenue is satisfied that the charge of REVENUE STATEMENT OF CASE €550 assessed in respect of the 2020 tax year is correct based on the information provided by the Appellant in his 2020 return.”

#### **Material Facts**

9. Having considered and assessed the documentation submitted by the parties in this appeal, the Appeal Commissioner (“the Commissioner”) makes the following findings of material fact:

9.1. On 27 April 2024 the Appellant submitted his self-assessed income tax return for the year 2020. The Appellant's income tax return submitted that he owed a nil amount for income tax for the year 2020.

- 9.2. On 29 April 2024 the Respondent issued a Notice of Amended Assessment which raised a charge to income tax in the amount of €550.
- 9.3. On 3 May 2024 the Appellant submitted his Notice of Appeal to the Commission.

### **Analysis**

10. The Commission is a statutory body created by the Finance (Tax Appeals) Act 2015. As a statutory body, the Commission only has the powers that have been granted to it by the Oireachtas. The powers of the Commission to hear and determine tax appeals are set out in Part 40A of the TCA 1997.
11. In this regard, the jurisdiction of an Appeal Commissioner (“the Commissioner”) is well established and was considered by the Court of Appeal in *Lee v the Revenue Commissioners* [2021] IECA 18 (“*Lee*”) wherein Murray J. stated at paragraph 20:
- “The Appeal Commissioners are a creature of statute, their functions are limited to those conferred by the TCA, and they enjoy neither an inherent power of any kind, nor a general jurisdiction to enquire into the legal validity of any particular assessment. Insofar as they are said to enjoy any identified function, it must be either rooted in the express language of the TCA or must arise by necessary implication from the terms of that legislation”.*
12. The Commissioner also refers to the judgment of *Fahy v the Revenue Commissioners* [2023] IEHC 710; wherein Quinn, J. stated at paragraph 47:
- “ ..... Applying the rationale of the jurisprudence summarised and analysed in Lee, the function of the TAC is limited to what is provided in the legislation and factual and legal questions arising therefrom. There is no inherent jurisdiction to consider broader questions ...”.*
13. The Commission is entitled to consider that any assessment issued by the Respondent is valid and has no statutory jurisdiction to question the validity of that assessment. This was confirmed by the High Court in *J.S.S, J.S J, T S, D S, P S v Tax Appeals Commission* [2024] IEHC 565.
14. The Commissioner is bound by the prevailing legislation and guiding case law from the Superior Courts which has found, that in any appeal before the Commission, the burden of proof rests on the Appellant and that it is the Appellant who must satisfy the Commission at the threshold of the balance of probabilities, that an assessment to tax made against them is incorrect. This binding legal principle was stated in the High Court

case of *Menolly Homes Ltd v Appeal Commissioners and Anor*. [2010] IEHC 49, wherein at paragraph 22, Charleton, J. stated:

*“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”.*

15. The Commissioner also refers to paragraph 12 of the High Court case of *Menolly Homes*, wherein Charleton. J, stated:

*“Revenue law has no equity. Taxation does not arise by virtue of civic responsibility but through legislation. Tax is not payable unless the circumstances of liability are defined, and the rate measured, by statute...”*

16. The Commission is a statutory entity and it can only lawfully operate within the confines of empowering and enabling legislation. The Commissioner refers to *Lee*, wherein Murray, J. stated at paragraph 76:

*“The jurisdiction of the Appeal Commissioners ..... is limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions of the TCA. That means that the Commissioners are restricted to inquiring into, and making findings as to, those issues of fact and law that are relevant to the statutory charge to tax. Their essential function is to look at the facts and statutes and see if the assessment has been properly prepared in accordance with those statutes. They may make findings of fact and law that are incidental to that inquiry. Noting the possibility that other provisions of the TCA may confer a broader jurisdiction and the requirements that may arise under European Law in a particular case, they do not in an appeal of the kind in issue in this case enjoy the jurisdiction to make findings in relation to matters that are not directly relevant to that remit, and do not accordingly have the power to adjudicate upon whether a liability the subject of an assessment has been compromised, or whether Revenue are precluded by legitimate expectation or estoppel from enforcing such a liability by assessment, or whether Revenue have acted in connection with the issuing or formulation of the assessment in a manner that would, if adjudicated upon by the High Court in proceedings seeking Judicial Review of that assessment, render it invalid.”*

17. All material submitted to the Commission has been assessed by the Commissioner before making this determination.

18. Section 6(1)(b) of the Social Welfare (Consolidation) Act provides *inter alia* that for the purposes of providing moneys for meeting the expenditure on benefit and making any other payments which, under this Act are to be made out of the Social Insurance Fund, there shall be self-employment contributions in respect of self-employed contributors. Section 6(2) of the Social Welfare (Consolidation) Act provides *inter alia* that self-employment contributions shall be paid into the Social Insurance Fund.
19. Section 20(1) of the Social Welfare (Consolidation) Act provides *inter alia* that every person who, being over the age of 16 years and under pensionable age (not being a person included in any of the classes of person specified in Part 3 of Schedule 1) who has reckonable income or reckonable emoluments, shall be a self-employed contributor for the purposes of this Act regardless of whether the person is also an employed contributor.
20. Section 20(2) of the Social Welfare (Consolidation) Act provides *inter alia* that regulations may provide for including among self-employed contributors classes of person or part of any class of person specified in or included in Part 3 of Schedule 1 of the Act.
21. Section 21(1) of the Social Welfare (Consolidation) Act provides that self-employment contributions shall be paid by self-employed contributors in accordance with the provisions thereof. Section 21(2) of the Social Welfare (Consolidation) Act provides that regulations may provide for adjustments in the calculation of amounts payable in respect of self-employment contributions to facilitate computation and for the elimination from self-employment contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent.
22. Section 23 (1) of the Social Welfare (Consolidation) Act provides *inter alia* that for the purposes of self-employment contributions payable under section 21 (1)(a), (b) and (c), of the Act regulations may provide for (a) the time and manner of payment of self-employment contributions, (b) the collection and the recovery of and the furnishing of details in relation to self-employment contributions, (c) the charging of interest on arrears of self-employment contributions, (d) the waiving of interest due on arrears of self-employment contributions, (e) the estimation of amounts due in respect of self-employment contributions and appeals in relation to those estimates, (f) the furnishing of returns by employers in relation to periods of insurable self-employment.
23. Section 23 (2) of the Social Welfare (Consolidation) Act provides *inter alia* that without prejudice to the generality of subsection (1), regulations under that subsection may

provide for the assignment of any function relating to a matter referred to in that subsection to the Collector-General or any other specified person.

24. Section 23 (3) of the Social Welfare (Consolidation) Act provides *inter alia* that the provisions of any enactment or instrument made under any enactment relating to (a) the estimation, collection and recovery of income tax or the inspection of records for those purposes, or (b) appeals in relation to income tax, or (c) the publication of names of persons under section 1086 of the Act of 1997, shall apply in relation to self-employment contributions in respect of reckonable emoluments which the Collector-General is obliged to collect as if the contributions were an amount of income tax which the employer was liable to remit to the Collector-General under the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001).
25. Section 23 (4) of the Social Welfare (Consolidation) Act provides *inter alia* that other than in the case of the class or classes of self-employed contributors that may be prescribed, self-employment contributions payable by a self-employed contributor for a contribution year under section 21(1)(a) in respect of reckonable income shall be assessed, charged and paid in all respects as if they were an amount of income tax and they may be stated in one sum (hereafter in this subsection referred to as the “aggregated sum”) with the income tax contained in any computation of or assessment to income tax made by or on the self-employed contributor for the year of assessment (within the meaning of the Income Tax Acts) which coincides with the contribution year and for this purpose the self-employed contributions may be so stated notwithstanding that there is no amount of income tax contained in that computation or assessment and all the provisions of the Income Tax Acts, other than any such provisions in so far as they relate to the granting of any allowance, deduction or relief, apply as if the aggregated sum were a single sum of income tax.
26. Section 960C of the TCA 1997 provides that tax due and payable under the Acts shall be due and payable to the Respondent. The Respondent submits that this provision entitles it to receive the amount of tax raised in respect of PRSI against the Appellant and further that it obliges the Appellant to pay the raised amount of tax/PRSI to the Respondent.
27. The Appellant’s grounds of appeal *inter alia* are that “...[I] would like to inform you that in the tax year 2020, my company was only open until [REDACTED], and due to the Corona pandemic and the [REDACTED], I was unable to generate income during the Corona period, and for this reason, I am appealing to [sic] this assessment.” The Commissioner notes that the Respondent submits that a chargeable person must pay PRSI if they are self-employed and they have a minimum annual income of €5,000 and they are aged between

16 and 66. The applicable PRSI rate is 4% with a minimum payment of €500. The Respondent submits that the Appellant declared a self-employed income of €6,120 in their Form 11 return for the year 2020 and as this is above the PRSI threshold of €5,000 therefore PRSI is payable in the minimum amount of €500. In addition, as the return was filed over two months after the filing deadline of 31 October 2021, a late filing surcharge of 10%, or €50, was added. The Commissioner has assessed all before her and finds that the guidance from the Superior Courts is that the burden of proof rests on the Appellant in appeals cases before the Commission and that it is the Appellant who must satisfy the Commission at the threshold of the balance of probabilities, that the assessment to tax made against him is incorrect. The Commissioner finds that the Appellant has not discharged that burden.

28. Section 949AK(1)(c) of the TCA 1997 provides inter alia that in relation to an appeal against an assessment, the Appeal Commissioners shall, if they consider that neither paragraph (a) nor (b) applies, determine that the assessment stand. The Commissioner in consideration of the above provision finds that the decision by the Respondent to raise the charge to tax as per the Notice of Amended Assessment for the year 2020 shall stand.

### **Determination**

29. The Commissioner has assessed all matters in this appeal and finds that for the reasons set out above that the Respondent was entitled to raise the charge to tax as per the Notice of Amended Assessment for the year 2020.
30. Accordingly, for the reasons set out above the Commissioner finds that the Appellant's appeal in this matter is unsuccessful and the decision of the Respondent to raise the charge to tax as per the Notice of Amended Assessment for the year 2020 further to the provisions of section 949AK(1) of the TCA 1997 shall stand.
31. The Commissioner acknowledges that the Appellant was within his rights to appeal the Respondent's decision and to have clarity of his legal rights. The Commissioner understands that the Appellant may be disappointed with the outcome of his appeal.
32. This Appeal is determined in accordance with Part 40A of the TCA 1997 and in particular sections 949AL(1) and 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**

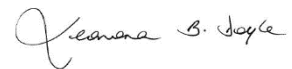
33. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ(5) and section 949AJ(6) of the TCA 1997. For



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**

34. 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.



Leonora B. Doyle  
Appeal Commissioner  
12 November 2024