

Summary of Internal & External Review Decisions issued in 2023

	Type of Review	Summary of Request	Decision	Summary of Reviewer's findings
1.	External	Request for Review of Revenue's decision that the company is not entitled to claim the Employment Wage Subsidy Scheme (EWSS) for certain periods.	Against Customer	The External Reviewer concluded that in his opinion, the company should have recognised earlier than it did that it was unlikely to pass the 'turnover test' and should have deregistered from EWSS prior to when it did.
2.	Internal	Request for Review of Revenue's position on the eligibility of the company for the Employment Wage Subsidy Scheme (EWSS).	Against Customer	The Reviewer considered all the relevant points made by the agent in its submissions and considered that the approach adopted by Revenue was appropriate, having regard to the relevant legislation and the relevant guidance.
3.	External	Request for Review of Revenue's decision that the customer is ineligible to receive assistance under the Employment Wage Subsidy Scheme (EWSS) in respect of the periods claimed.	Against Customer	The External Reviewer determined that Revenue have prima facie applied the law properly in concluding that the claimant did not qualify for EWSS, and noted there is no discretion in the legislation for Revenue to act otherwise.
4.	External	Request for Review of Revenue's position that the taxpayer must repay Home Carer Tax Credit payments made to him in error between 2019 – 2021.	Against Customer	The External Reviewer noted that Revenue had accepted that a mistake had been made in making the repayments to the taxpayer and had apologised to the taxpayer for the error. The Reviewer determined that the customer is not at a loss as he had received refunds to which he was not entitled. He considers that Revenue's offer for the taxpayer to repay Revenue over a period of 6 years to be a fair resolution of the matter.
5.	External	Request for Review of Revenue's decision that a director of the company did not meet the necessary criteria to qualify for the Employment Wage Subsidy Scheme (EWSS).	Against Customer	The External Reviewer determined that Revenue have prima facie applied the law properly in concluding that the complainant did not qualify for EWSS, and that there is no discretion included in the legislation for Revenue to act otherwise.

6.	External	Request for Review of Revenue's denial of the taxpayer's claim for Transborder Workers Relief under section 825A Taxes Consolidation Act ('TCA') 1997 in respect of certain tax years.	In Favour of Customer	<p>The External Reviewer determined that medical circumstances were outside of the customers control and that a reasonable claim for relief can be made; he determined this should be accepted by Revenue.</p> <p>Revenue accepted the External Reviewer's decision based on the unique circumstances of this case.</p>
7.	External	Request for Review of Revenue's position that the taxpayers are liable to pay Irish tax on their worldwide income for years 2020, 2021 and 2022, the obligation on the taxpayers to file an Income Tax return, and pay tax for three years while also registered for tax in another EU country.	Against Customer	<p>The External Reviewer found in favour of Revenue on the substantive matter. He concluded that Revenue's approach, as set out in its Tax and Duty Manual (TDM), is consistent with the relevant legislation. He did note that Revenue had breached its Customer Service Charter and Customer Service Standards by not dealing with the Taxpayers' complaints promptly or in a sufficiently timely basis.</p>
8.	External	Request for Review of Revenue's decision to apply a penalty in respect of an outstanding VAT liability following a Revenue Compliance Intervention under the new May 2022 Code of Practice.	Against Customer	<p>The External Reviewer noted that the intervention triggering the complaint arose post 1 May 2022 and hence the new May 2022 Code of Practice has correctly been applied by Revenue.</p>
9.	External	Request for Review of Revenue's decision that the customer was not entitled to avail of 'Force Majeure' relief in respect of Covid19-related travel delays.	Against Customer	<p>The External Reviewer determined that Revenue's decision to treat the complainant as Irish tax resident for the days in question is not 'clearly incorrect' under the legislation nor was it incorrect under the terms of the March and December 2020 guidance issued by Revenue. The External Reviewer did however consider it unacceptable, even with the disruption caused by the pandemic, for the considerable delay experienced by the complainant in having his complaint processed at Stage 2 - Local Review, under Revenue's Complaint and Review Procedures. He noted that an apology has already been made by Revenue in regard to this delay.</p>
10.	External	Request for Review of Revenue's decision as to the company's eligibility for the Employment Wage Subsidy Scheme (EWSS).	Against Customer	<p>In the opinion of the External Reviewer, Revenue have prima facie applied the law properly in concluding that the company did not qualify for EWSS, and no discretion is included in the legislation for Revenue to act otherwise.</p>

11.	Internal	Request for Review of Revenue's decision that the customer is ineligible to receive the Employment Wage Subsidy Scheme (EWSS).	Against Customer	Having reviewed the correspondence, EWSS legislation and guidance, the Reviewer believes that the legal approach adopted by Revenue was not manifestly incorrect or unreasonable.
12.	External	Request for Review of Revenue's decision that the customer is ineligible to receive the Employment Wage Subsidy Scheme (EWSS) in respect of certain periods for which it was claimed.	Against Customer	The External Reviewer determined that, whilst expressing sympathy for the company's predicament, he did not support the company's complaint. He found that Revenue's approach does not seem to contradict the legislation.
13.	External	Request for Review of a Revenue audit intervention relating to the taxpayer's Income Tax (IT) and Capital Gains Tax (CGT) liability, and the subsequent Notice of Assessment to Capital Gains Tax issued by Revenue.	Against Customer	The External Reviewer determined that Revenue's assessment of the Taxpayer for Income Tax is firmly grounded, that Revenue's assessment on the Taxpayer for Capital Gains Tax for a certain period is based on reasonable assumptions and that the Capital Gains Tax assessment should stand.
14.	External	Request for Review of the customer's eligibility for the Employment Wage Subsidy Scheme (EWSS).	Against Customer	The External Reviewer upheld Revenue's position on the matter. He agrees "...that 'turnover' is an appropriate measure, but that the 'turnover' numbers to be used in this particular instance should be calculated in accordance with normal financial accounting principles. He notes that this question has not been addressed by either party and suggests that the taxpayer consider preparing an analysis of turnover for the years in question on an accruals basis in accordance with the revenue recognition rules found in normal, commercial financial reporting standards and that Revenue then re-examine the matter.