

Appropriation Account 2025

Vote 10

Tax Appeals Commission

Introduction

As Accounting Officer for Vote 10, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Tax Appeals Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €618,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licence	5 years	20%
Office equipment	5 years	20%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Commission.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chairperson.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Support services

Procedures in relation to the Commission's payment and accounting service that are administered by the Office of the Revenue Commissioners were set up in 2016 when the Commission was established. The service level agreement (SLA) between the Commission and the Office of the Revenue Commissioners setting out the responsibilities of the parties was reviewed and a revised SLA was agreed and signed on 1 August 2025. This agreement covers primarily accounts and finance.

With regards to the provision of human resources and payroll shared services, I note the assurance provided to the Revenue Commissioners by the Accounting Officer of the National Shared Services Office.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Commission.
- There are systems aimed at ensuring the security of the ICT systems.

- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Commission ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit

The Commission engages a firm of accountants to provide outsourced internal audit services. The internal auditor reports to me and independently to the Audit and Risk Committee who receive, review and approve a rolling three-year internal audit work plan in consultation with the Commission's management team.

In 2026, the internal auditor reported on the review of the effectiveness of internal financial controls in 2025, which provided reasonable assurance regarding the internal control environment in operation. The work of the internal audit function is informed by analysis of the risks to which the Commission is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

The internal audit function is reviewed periodically by me. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Audit and Risk Committee

The Audit and Risk Committee provides independent assurance to the Commission on the adequacy and effectiveness of the organisation's internal control systems, control environment and control procedures. In addition, the Committee monitors the work of the internal audit function and pays careful attention to the Comptroller and Auditor General's report on the audit and subsequent management letter. The Committee, which is advisory rather than supervisory, provides an independent view of the financial reporting process, internal controls and audit functions of the Commission. The Committee also advises on and monitors the implementation of the Commission's risk management strategy. The Committee makes an important contribution to the effectiveness of the corporate governance function of the Commission.

Procurement

The Commission ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €0.575 million in 2025.

The Commission has provided details of one non-competitively procured contract in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Commission has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Review Board on a quarterly basis.

The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Commission's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Commission responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Marie-Claire Maney

Accounting Officer

Tax Appeals Commission

10 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 10 Tax Appeals Commission Opinion on the appropriation account

I have audited the appropriation account for Vote 10 Tax Appeals Commission for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 10 Tax Appeals Commission for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Tax Appeals Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

12 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 10 Tax Appeals Commission

Appropriation Account 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Facilitation of hearing tax appeals	4,009	3,387	3,096
Gross expenditure	4,009	3,387	3,096
<i>Deduct</i>			
B Appropriations-in-aid	80	76	62
Net expenditure	3,929	3,311	3,034

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2025	2024
	€	€
Surplus to be surrendered	617,769	798,450

Marie-Claire Maney

Accounting Officer

Tax Appeals Commission

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Pay	2,812	2,559
Non pay	575	537
Gross expenditure	3,387	3,096
<i>Deduct</i>		
Appropriations-in-aid	76	62
Net expenditure	3,311	3,034
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	—	
Depreciation	6	
<i>Intangible assets (note 2.2)</i>		
Purchases	(95)	
Amortisation	69	
	(20)	25
Changes in net current assets		
Increase in prepayments	(15)	
Decrease in provisions	(8)	
Increase in accrued expenses	15	
	(8)	125
Direct voted expenditure	3,283	3,184
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	652	678
Net programme cost	3,935	3,862

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 10 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	28	29
Vote 13	Office of Public Works	584	606
Vote 43	Office of the Government Chief Information Officer	40	43
		<u>652</u>	<u>678</u>

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Capital assets			
Property, plant and equipment	2.1	20	26
Intangible assets	2.2	576	550
		596	576
Current assets			
Bank and cash		362	355
Prepayments	2.3	137	122
		499	477
<i>Less</i>			
Current liabilities			
Provisions	2.4	77	85
Accrued expenses	2.5	155	140
Vote 9 Revenue Commissioners		348	342
Net Exchequer funding	2.6	14	13
		594	580
Net current liabilities		(95)	(103)
Net assets		501	473
Represented by:			
State funding account	2.7	501	473

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2025	139	7	146
Additions	—	—	—
Disposals	(43)	—	(43)
At 31 December 2025	96	7	103
Accumulated depreciation			
At 1 January 2025	115	5	120
Depreciation for the year	5	1	6
Depreciation on disposals	(43)	—	(43)
At 31 December 2025	77	6	83
Net assets			
At 31 December 2025	19	1	20
At 31 December 2024	24	2	26

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	640	640
Additions	95	95
Disposals	(14)	(14)
At 31 December 2025	721	721
Accumulated amortisation		
At 1 January 2025	90	90
Amortisation for the year	69	69
Amortisation on disposals	(14)	(14)
At 31 December 2025	145	145
Net assets		
At 31 December 2025	576	576
At 31 December 2024	550	550

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
ICT services and support	105	94
Other administration expenses	32	28
	137	122

2.4 Provisions

at 31 December	2025	2024
	€000	€000
Legal cases	77	85
Total	77	85
Current liabilities	77	85
Total	77	85

Movement for each class of provision as follows

	Legal cases	Total
	€000	€000
Opening balance	85	85
Decrease of provision	(8)	(8)
Balance as at 31 December	77	77

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals (note 2.9)	150	123
ICT services and support	1	12
Administration expenses	4	5
	155	140

2.6 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	618	798
Exchequer grant undrawn	(604)	(785)
Net Exchequer funding	14	13
Represented by:		
Debtors		
Bank and cash	362	355
Creditors		
Vote 9 Revenue Commissioners ^a	(348)	(342)
	14	13

- Note ^a The figure of €348,000 is the total expenditure for December 2025 incurred by the Revenue Commissioners on behalf of the Tax Appeal Commissioners. This comprises
- pay costs of €231,789 less €6,133 in respect of additional superannuation contributions retained, and
 - non-pay costs of €122,401.

2.7 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		473	623
Disbursements from the Vote			
Estimate provision	Account	3,929	
Surplus to be surrendered	Account	(618)	
Net vote		3,311	3,034
Expenditure borne elsewhere	1.1	652	678
Net programme cost	1	(3,935)	(3,862)
Balance at 31 December		501	473

2.8 Commitments

Global commitments	2025	2024
at 31 December	€000	€000
Procurement of goods and services	276	301
Total of legally enforceable commitments	276	301

2.9 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Provisions ^a	—	(85)
Holiday accrual ^b	—	(47)
Payroll accrual ^b	—	(76)
	—	(208)

Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All programme expenditure is classified as administration expenditure.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	3,293	2,812	2,559
ii	Travel and subsistence	6	4	—
iii	Training and development	20	28	19
iv	Operational services, supplies and sundry equipment	100	72	66
v	Digital capital investment and IT expenses	350	341	298
vi	Premises expenses	60	40	24
vii	Policy reviews, consultancy services and research	180	90	130
		4,009	3,387	3,096

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	79	76	62
2	Miscellaneous	1	—	—
		80	76	62

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	3,311
Additional superannuation contributions	76
Total revenue	3,387
Represented by	
Total appropriations-in-aid (note 4.1)	76
Central Fund grant	3,311
	3,387

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>33</u>	<u>33</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	2,535	2,238
Higher, special or additional duties allowances	—	45
Overtime	13	36
Employer's PRSI	264	240
	<u>2,812</u>	<u>2,559</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	3	—	577	13,739
Overtime	6	—	5,095	9,264
Extra remuneration in more than one category	—	—	—	16,643

5.4 Commission staffing by pay band

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	22	21
60,000	69,999	3	3
70,000	79,999	1	2
80,000	89,999	4	2
90,000	99,999	—	—
100,000	109,999	—	1
110,000	119,999	—	1
120,000	129,999	4	2
130,000	139,999	—	—
140,000	149,999	—	2
150,000	159,999	—	—
160,000	199,999	2	—
200,000	209,999	—	—
210,000	219,999	1	1

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>218</u>	<u>211</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post-1995 superannuation scheme for established civil servants and her entitlements in that regard do not extend beyond the standard terms of that pension scheme.

5.6 Performance awards

A total of €1,200 (2024: €1,300) was spent on staff suggestion schemes. There were 24 (2024: 26) individual awards of €50.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Claims by		Total	Total
	employees	members of the public	2025	2024
Number of cases	—	5	5	5
	€000	€000	€000	€000
Commission's own legal costs	—	40	40	67
Payments by/on behalf of the Commission				
Compensation	—	—	—	—
Legal costs	—	—	—	—
Other costs	—	—	—	—
2025 Total	—	40	40	67
2024 Total	—	67	67	

Note ^a At 31 December 2025, four judicial reviews are outstanding (2024: four cases)

Cumulative costs of cases completed in 2025

	Claims by		Total
	employees	members of the public	
Number of cases	—	1	1
	€000	€000	€000
Commission's own legal costs	—	5	5
Payments by/on behalf of the Commission			
Compensation	—	—	—
Legal costs	—	—	—
Other costs	—	—	—
Total	—	5	5