

Appeal Commissioners' Decisions

2010

Issue 1

Contents

Part I: Appeal Commissioners' Decisions

Appeal Case 151/2009 (Commissioner Kelly) 29 July 2009	2
Appeal Cases 162 to 164/071 (Commissioner O'Callaghan) 15 July 2009	8
Appeal Case 191/07 (Commissioner Kelly) 2 February 2009	35
Appeal Case 26/09 (Commissioner O'Callaghan) 23 September 2009	42
Appeal Case 86/08 (Commissioner O'Callaghan) 24 February 2009 .	48

Part II: Legislation

Appeal Case 151/2009 (Commissioner Kelly) July 29 2009	62
Section 23, Value Added Tax Act 1972	62
Appeal Cases 162 to 164/07 (Commissioner O'Callaghan) 15 July 2009	64
Taxes Consolidation Act 1997 (No. 39 of 1997), section 811..	64
Appeal Case 191/07 (Commissioner Kelly) 2 February 2009	74
Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), sections 2, 3, 9, 10, 86.	74
Appeal Case 26/09 (Commissioner O'Callaghan) 23 September 2009	85
The Succession Act, 1965, section 10	85
Stamp Duties Consolidation Act 1999, Schedule 1	86
Appeal Case 86/08 (Commissioner O'Callaghan) (24 February 2009)	110
Taxes Consolidation Act 1997 (No. 39 of 1997), section 811.	110

First Law

*Edited by
Paul Christopher, B.L.*