

Exclusion from mandatory electronic filing and payment of tax

Revenue may exclude you from having to pay and file your tax returns electronically, if we are satisfied that you do not have the capacity to do so.

You may qualify for an exclusion if:

- you do not have sufficient access to the internet
- you are unable to pay and file electronically due to age
- you are unable to pay and file electronically due to mental or physical disability.

If you believe that you qualify for an exclusion, you can apply in writing to your local Revenue office, stating your reasons.

If we do not approve your request for exclusion, you have a right to formally appeal that decision to the [Tax Appeal Commissioners \(TAC\)](#). You must do this, within 30 days after the date of the refusal, by completing and submitting a [Notice of Appeal form](#) to the TAC. This form contains the address to which you should send your appeal. You must submit a copy of the refusal with your Notice of Appeal. The TAC can be contacted by email at info@taxappeals.ie.