

Headline Results

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2023 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2023, which is expected to be published in April 2024.

Our Mission

To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls

Service for Compliance

Confront Non-Compliance

Our Vision

To be a leading tax and customs administration, trusted by the community, and an employer of choice

Collection, Number of Taxpayers and Cost of Administration

Collection

Tax Head	€m
Income Tax	32,913
Corporation Tax	23,837
Value Added Tax	20,347
Excise	5,613
Stamp Duty	1,760
Capital Gains Tax	1,519
Capital Acquisitions Tax	634
Customs	582
Other Property Related Taxes	1
Total	87,206

Note: Figures are Exchequer Receipts.

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance (PRSI)	16,680
VAT One Stop Shop Schemes	7,616
Risk Equalisation Fund	798
Local Property Tax (LPT)	552
Insurance Compensation Fund	112
Temporary Solidarity Contribution	167
Other	232
Total	26,157

Number of Taxpayers

Registration Type	Number
Employments (PAYE)*	4,362,633
Self-Assessment (Income Tax)	866,860
Companies (Corporation Tax)	259,731
Employers	251,253
VAT	282,575
Economic Operators' Registration & Identification (EORI) Registrations (Customs)	120,452

* Includes multiple employments and recipients of occupational pensions.

Cost of Administration

Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
585	6,827.6

Temporary Business Energy Support Scheme (TBESS)

Business and Claims	Number or Value
Number of businesses supported	25,132
Value of claims	€150.5m

The TBESS ended on 30 September 2023.

Timely Compliance and Customer Service

Timely Compliance – Business Taxes

Cases	Compliance Rate
Large Cases (annual tax liability >€500,000)	99%
Medium Cases (annual tax liability >€200,000, <€500,000)	98%
All Other Cases	90%

Service Contacts and Transactions

Contact Type	Number
Telephone	1,745,466
Correspondence (Paper and Electronic)	4,221,390
Electronic Returns	5,510,213
Electronic Payments	13,262,847

Repayments Processed

Tax Type	Number	Value (m)	% processed within 5 days*
PAYE	1,325,641	€955	98%
VAT	332,713	€7,562	75%

*Refund issued or overpayment offset against other outstanding tax liability within 5 working days

Property Taxes

Tax Type	Number	Value (m)
Newly liable to Local Property Tax (LPT) *	21,668	€7
Liable to Vacant Homes Tax (VHT) **	5,761	€2

* A property is newly liable for LPT in 2023 if it became occupied or suitable for use as a dwelling in the year ending 1 November 2022. This figure includes properties which are exempt from LPT and taxpayers who are engaging with Revenue but have not yet filed a return. The value figure refers to the tax liability and not the tax payment.

** A property is liable for VHT if it was occupied for less than 30 days in the year ending 1 November 2023. This figure includes taxpayers who have claimed VHT exemptions. The value figure refers to the tax liability and not the tax payment.

Customs

	Number or Value
Customs Declarations Processed	50.3m
<i>Of which in respect of imports from Great Britain (GB)</i>	<i>40.8m</i>
Customs Duty collected	€582m
<i>Of which collected on GB Imports</i>	<i>€284m</i>
Customs Trade Facilitation Authorisations issued	136
Import One Stop Shop (IOSS): Import VAT from other Member States	€290m

Breakdown of inbound flow of Lorries & Containers from GB to Ireland

Total Inbound	Accompanied	Unaccompanied	Green Routed	Orange Routed	Red Routed
401,349	128,369	272,980	89%	8%	3%

Compliance and Enforcement Interventions

Interventions	Number	Yield (€m)
Audit and Compliance Interventions	291,756	787

Debt Management and Enforcement

	Number or Yield
Number of businesses availing of Debt Warehousing Scheme	57,811
Total liabilities warehoused	€1.756bn
Taxpayers with Phased Payment Arrangements at year end	11,159
<i>of which Debt Warehousing Scheme participants</i>	2,116
Debt covered by Phased Payment Arrangements at year end	€406m
<i>of which Debt Warehousing Scheme participants</i>	€158m
Debt Enforcement Actions (Solicitor / Sheriff / Attachment)	46,513
Enforcement Yield	€202m

Tax Avoidance

	Number or Yield
Avoidance Cases Settled	85
Avoidance Cases Yield	€16.5m

Revenue is currently challenging 342 tax avoidance cases, relating to 35 transactions with 470 appeals.

Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	331
Value of Court Imposed Fines/Penalties	€3.1m
Number of Settlements / Determinations Published	63
Value of Settlements / Determinations	€21.7m

Prosecutions

	Number or Yield
Number of Serious Evasion and Fraud Convictions	21
Number of Summary Convictions (including Non-Filers)	283
Fines Resulting from Summary Convictions	€737,480

Seizures and Detections

Drugs	Number	Volume (Kg)	Value (€m)
Cannabis (Herbal & Resin)	2,513	3,491	66.8
Cocaine, Heroin	111	3,178	226.7
<i>of which MV Matthew Seizure</i>	1	2,253	157.7
Amphetamines, Ecstasy & Other Drugs	6,593	2,416	8.5
Total	9,217	9,085	301.9

Tobacco	Number	Volume	Value (€m)
Cigarettes	5,164	69.5 mn	55.7
Other Tobacco	1,673	10,191 Kg	7.7
Total	6,837	-	63.4

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	3	1,800 litres
Marked Fuel Oil – Detections	395	0
Marked Fuel Oil – Vehicle Seizures	96	0
Mobile Accutrace Analyser Tests	1,290	N/A
Total	1,784	1,800

Other Seizures	Number	Value (€m)
Other Seizures*	4,503	18.6m

**Includes alcohol, criminal cash, VRT and other vehicle seizures and Excise license detections.*