

**Freedom of Information requests for non-personal records
January – December 2021**

Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
04/01/2021	3293/2020	Business Interest	Request for any internal memos, emails, notes, correspondence or other documents prepared by or sent by or to VAT Interpretation Branch in the period from 01/01/2010 to 31/12/2018 relating to the following: The inclusion or seclusion of yoghurt (or yogurt) or frozen yoghurt (or yogurt) from the definition of milk preparations and extracts derived from milk.	Partial Release	25/03/2021
04/01/2021	12/2021	Media	I am seeking copies of all records held referring or relating to a sophisticated fraud involving individuals posing as Revenue Commissioners staff to harvest personal and bank details of individuals. This request to cover the period 01/09/2020 to date of receipt of the request.	Refused	22/01/2021
04/01/2021	15/2021	Media	Request a breakdown of all representations made to the Revenue Chairman's Office by public representatives during 2020. For clarification, I am not seeking a copy of individual items of correspondence - just the total number sent by each individual representative.	Full Release	28/01/2021
07/01/2021	40/2021	Media	In its headline results for 2020, the Revenue Commissioners said it was "currently challenging 498 individual cases involving tax avoidance, which represent 27 transaction types and involve 977 tax appeals overall". I am requesting details of the 27 transaction types that are currently being challenged by Revenue - what the transaction involved, and how many cases are involved with each transaction.	Full Release	03/02/2021
07/01/2021	41/2021	Business Interest	The 2020 Headline Results published 06/01/2021 includes the following details: "Tax Avoidance, Number of Yield, Avoidance Cases Settled 104, Avoidance Cases Yield 18.4m, Revenue is currently challenging 498 individual cases involving tax avoidance, which	Full Release	03/02/2021

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			represent 27 transaction types and involve 977 tax appeals overall". We request summary details of the nature of the schemes referred to.		
08/01/2021	39/2021	Business Interest	Request details of any correspondence, communication or documentation from/ to / within Revenue regarding the insertion of '1.22 Is income receivable by an individual under a Deed of Covenant liable to USC?' into the Universal Social Charge FAQ for the years 2010, 2011, 2012, and 2013.	Refused	02/02/2021
12/01/2021	67/2021	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding qualification as a holding company for the purposes of section 597AA TCA 1997. The scope of this request is limited to the period from 01/01/2016 i.e. since commencement of this provision	Partial Release	04/02/2021
18/01/2021	108/2021	Media	Request the following records: 1. The amount of drugs and their approximate worth seized at Ireland's ports and airports by Revenue. 2. The amount of alcohol seized at Ireland's ports and airports by Revenue. This should include all data from 01/01/2018 to 31/12/2020.	Full Release	04/02/2021
19/01/2021	126/2021	Member of the Public	Request for the following information: 1) The amount that Revenue spent on Interpreter Services for the years of 2017, 2018, 2019 and 2020 in tabular form. 2) The top 8 countries in which Interpreter Services were required in each of the years in question in tabular form. 3) The name of the company that currently provides Interpreter Services to Revenue; When is the current contract for this service next due for renewal. 4) The names of the companies that applied for the contract to provide Interpreter Services to Revenue when it last went out to tender but were unsuccessful in winning the contract.	Partial Release	15/02/2021

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26/01/2021	179/2021	Media	I am seeking the following - copies of all records held referring or relating to the crashing of the Revenue website This request to cover the period 10/01/2021 to date.	Partial Release	22/02/2021
01/02/2021	105/2021	Media	Request for various records regarding EU-UK Trade and Co-operation deal, e.g. the operation of customs checks at Dublin Port from 24/12/2020 to 18/01/2021.	Partial Release	26/02/2021
01/02/2021	222/2021	Media	I am seeking the following: - details of the amount of illegal cigarettes, alcohol, non-compliant meat, other such illegal products seized in each of the following years: 2018, 2019, 2020. - details of how much was spent on storage of the above in the same period. - details of how much was spent on destruction of the above in the same period. - copy of any policy or guidance on the processes to be used when destroying such items.	Partial Release	26/02/2021
03/02/2021	318/2021	Media	Request for various records regarding taxation of vehicles and CO2 emissions	Refused	02/03/2021
08/02/2021	293/2021	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes, regarding section 597AA TCA1997 and the application of (1) “qualifying business” and (2) “chargeable business assets”. The scope of this request is limited to the period from 01/01/2016 i.e. since commencement of this provision.	Partial Release	04/03/2021
10/02/2021	314/2021	Business Interest	Request copies of all documents related to Revenue's Advance Opinion 158, which is referenced in Appendix B of Revenue's Tax and Duty Manual Part 02-02-06	Refused	09/03/2021
10/02/2021	344/2021	Member of the Public	A list of amounts claimed by or payments made to named third party under all COVID related employee support schemes in 2020 and 2021.	Refused	08/03/2021

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17/02/2021	379/2021	Business Interest	Request any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 626B TCA 1997 to shareholding held via a partnership. The scope of this request is limited to the previous 10 years.	Partial Release	16/03/2021
17/02/2021	380/2021	Media	I am seeking the following: - copies of any submissions, briefings, reports, memos, or other such review or overview documents relating to difficulties with the Revenue automated import system since the UK exit from the EU. This request to cover the period 01/11/2020 to date of receipt of the request.	Partial Release	16/03/2021
22/02/2021	431/2021	Member of the Public	I am seeking guidance information provided by Revenue in response to queries by: 1. DSP on how the operation of TWSS interacted with Jobseeker's Benefit applications. 2. the Department of Finance on the operation of TWSS. 3. the Department of Finance on how the operation of TWSS interacted with Jobseeker's Benefit applications. I request any answers or guidance information provided by Revenue on a general basis (i.e. applicable to all) to employers or tax professionals. 4. on the operation of TWSS in respect of how it was to be applied to particular payroll periods. 5. on how the operation of TWSS interacted with Jobseeker's Benefit applications.	Partial Release	22/03/2021
24/02/2021	426/2021	Media	Request for any documentation Revenue holds relating to equine performance-enhancing drugs intercepted at the Irish border by Customs in the past two years.	Refused	23/03/2021
01/03/2021	464/2021	Media	I am seeking the following: - details of the number of data breaches that Revenue has reported during the calendar year 2020.	Full Release	29/03/2021

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			- a brief line description of each data breach involved, its location in the country, and the outcome/result of it.		
01/03/2021	468/2021	Member of the Public	Request for records in respect of the following: Details of all expenditure incurred by Revenue on cloud computing services in 2020.	Full Release	29/03/2021
03/03/2021	495/2021	Business Interest	Request for details of correspondence submitted to Revenue for opinion and responses issued by Revenue in respect of cases 165, 166 and 167 as detailed in Appendix B of Tax and Duty Manual Part 02-02-06 - What constitutes a trade?	Refused	31/03/2021
12/03/2021	577/2021	Member of the Public	Request statistics relating to the number of Customs seizures on CBD products on entry to Ireland between 2019 and the present day. These should include CBD products that contained or were suspected of containing Tetrahydrocannabinol (THC). If possible, we request the statistics relating to the countries of origin on CBD products that were seized on entry to Ireland 2019 to the present day.	Full Release	08/04/2021
23/03/2021	655/2021	Business Interest	We request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the time limit for submitting a request for MAP assistance under a DTA where the underlying DTA is silent in respect of the time limit for submitting such requests. This request is limited to the previous four years.	Refused	16/04/2021
24/03/2021	677/2021	Media	Request a breakdown of all representations made to the Revenue Chairman's Office by public representatives during 2019. For clarification, I am not seeking a copy of individual items of correspondence - just the total number sent by each individual representative.	Refused	29/03/2021
30/03/2021	740/2021	Business Interest	Request for records in relation to whether relief from CGT under Section 586 TCA 1997 may apply in a case (detailed scenario provided)	Partial Release	27/04/2021

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08/04/2021	620/2021	Business Interest	Request for various records from 01 January 2012 – 26 October 2015 regarding specific aspects of Section 29 and Section 980 of the Taxes Consolidation Act, 1997.	Partial Release	06/05/2021
09/04/2021	870/2021	Member of the Public	Could you confirm if two named third parties are registered under the Sections 207 & 208 of Taxes Consolidation Act 1997 or Section 848A of Taxes Consolidation Act, 1997 in Years 2012 to 2014.	Refused	20/04/2021
13/04/2021	888/2021	Member of the Public	Request for information regarding the issuing of gaming licenses to leisure arcades in the Republic of Ireland in accordance with the Gaming and Lotteries Act 1956. Can you provide me with the total number of gaming licenses and a list of all the licenses, issued by the Revenue office?	Refused	28/04/2021
15/04/2021	703/2021	Member of the Public	Request information on any decisions, directions, assessments, guidance etc of eligibility of domestic employers / employees in the TWSS/EWSS scheme. The period I am interested in is from 01/03/2020 to date.	Partial Release	13/05/2021
27/04/2021	1007/2021	Business Interest	Request for details of any circumstances where Revenue have agreed that a UK LP should be treated as transparent or opaque for Irish tax purposes and the basis upon which the decision was made. The scope of this request is limited to the previous 10 years.	Partial Release	25/05/2021
27/04/2021	1020/2021	Media	I wish to request a copy of the following internal audits conducted by Revenue during 2020: a) Review of Revenue's GDPR governance procedures, b) Tax arrears write-out in 2020, c) Follow-up audit on review of prosecution process in NPSO, d) Review of Suspicious Transaction Reports, e) Health and Safety, f) Residential development stamp duty refund scheme, g) Review of the Temporary Wage Subsidy Scheme, h) C & E online payment processing, i) Audit of ICT service desk	Partial Release	25/05/2021

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04/05/2021	1052/2021	Media	Request for the number of people who availed of the Stay and Spend Scheme since it was introduced on 01/10/2020 and closed on 30/04/2021. I would also like a breakdown by county and the total value of tax credits that have been issued to date - again with a breakdown by county.	Full Release	18/05/2021
04/05/2021	1059/2021	Business Interest	We hereby request an update to CRMS 2969/2018 to the current date: Request for details of any circumstances where Revenue have agreed that a UK Limited Liability Partnership should be treated as transparent or opaque for Irish tax purposes and the basis upon which the decision was made.	Partial Release	31/05/2021
04/05/2021	1064/2021	Media	Request a listing of all formal complaints received by Revenue, made under Revenue Complaints and Procedures outlined in Leaflet CS4, concerning each district in the year 2015, listing the nature of the complaint, location (roughly), date, status.	Partial Release	31/05/2021
04/05/2021	1083/2021	Member of the Public	Please kindly provide copies of all RLS Interpretation Files (including "Final issued RLS responses" and "Interpretation Query Reports") or similar, to the extent any such exist, relating to the following: 1. s.127(4) Finance Act 2001 as amended ("FA 2001"). 2. s.141(1) FA 2001. 3. s.144(2) FA 2001. 4. s.144(3)(a) FA 2001; 5. s.135(a) Finance Act 1992 as amended. 6. SI 60/1993.	Refused	08/07/2021
11/05/2021	1104/2021	Business Interest	We hereby request an update to the request 1148/2018 to the current date: Request for details of any circumstances where Revenue have agreed that a Scottish Limited Partnership (SLP) should be treated as transparent or opaque for Irish tax purposes and the basis upon which the decision was made"	Refused	08/06/2021
14/05/2021	1149/2021	Business Interest	Request records including internal and external correspondence for the period from 01/01/2015 to date regarding:- The new section added to	Partial Release	11/06/2021

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			the Revenue Tax and Duty Manual, Part 09-02-05 in March 2021 regarding "Where section 400 applies to a company reconstruction, are allowances available to the successor under section 291A?".		
14/05/2021	1150/2021	Business Interest	Request copies of Revenue rulings, confirmations and opinions, including Revenue's internal deliberations, regarding the following for the period from 1/1/2015 to date: - The application of Section 400 TCA 1997 ("Company reconstructions without change of ownership") where the predecessor has claimed relief under Section 291A TCA 1997 ("Intangible assets").	Partial Release	11/06/2021
14/05/2021	1163/2021	Member of the Public	Seeking records responsive to the attached VRT Enforcement Data in 2017 Pre-filled data is taken from Revenue responses to FOI CRMS 2417/2020, which supplied "Notice of Claim" data.	Refused	10/06/2021
18/05/2021	1168/2021	Member of the Public	Requesting the following for the period from 2010 to present – The number of: • domicile levy returns filed • non-residents filing domicile levy returns • individuals paying the domicile levy , and the total amount paid. • non-resident individuals paying the domicile levy , and the total amount paid by them. • Revenue audits carried out in relation to the domicile levy • appeals to the Tax Appeal Commission in relation to the domicile levy	Partial Release	14/06/2021
24/05/2021	1212/2021	Member of the Public	Request for various records regarding specific aspects of Sections 93(3) and 93(4) of the C.A.T. Consolidation Act 2003.	Partial Release	21/06/2021
25/05/2021	1209/2021	Media	Requesting: - A copy of the review of Stamp Duty data carried out by Revenue to identify property purchases by entities such as trusts, partnerships and companies, including REITs and Irish Real Estate Investment Funds (IREFs), as well as other purchasers of multiple properties. (This is referred to in the PQ reply included) - All correspondence between the Revenue and the Department of	Refused	22/06/2021

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			Finance in May 2021 relating to the decision to increase stamp duty on bulk purchases of more than ten units by investors.		
25/05/2021	1218/2021	Media	Request access to correspondence between Chairman Niall Cody and named third party during 2021.	Partial Release	22/06/2021
26/05/2021	1245/2021	Business Interest	We are seeking copies Revenue rulings, confirmation and opinions Revenue may have issued on the meaning of “bargain made at arm’s length” for any purposes of the Tax Acts The scope of this request is from 01/01/2008 to 04/06/2021.	Refused	02/07/2021
27/05/2021	1248/2021	Member of the Public	Records relating to the Double Taxation Treaty between Ireland and Israel, including in particular any correspondence, reports or policies and procedures relating to its implementation in the period 1st January 2015 to 27th May 2021 inclusive.	Partial Release	29/06/2021
28/05/2021	1266/2021	Media	I am seeking the following: - copies of any correspondence between Revenue and any other public body with regard to the Special Assignee Relief Programme in the period since the last report on SARP was published. - copies of any internal reports, submissions, memos, or other such review/discussion documents talking about the effectiveness of SARP during the same period.	Refused	25/06/2021
01/06/2021	1296/2021	Member of the Public	1) Please advise what technologies (including version) you use for: HR, Payroll, L&D, Finance, Procurement, and Contact Centre 1) Please advise if any of the following services are outsourced to third parties, and if so, when does the contract end? HR, Payroll, L&D, Finance, Procurement, and Contact Centre	Refused	29/06/2021
04/06/2021	1242/2021	Business Interest	Request for rulings, confirmations and opinions issued by Revenue to external parties on the treatment of capital contributions for any provisions of the Tax Acts. The scope of this request is from 01/01/2008 to 04/06/2021.	Refused	02/07/2021

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08/06/2021	1324/2021	Business Interest	Request for any Revenue responses, rulings, concessions, reliefs granted, administrative arrangements, matters submitted to Revenue for opinion, internal guidance / notes or other documentation containing an expression of the views of the Revenue regarding the excise classification of "BioLPG", or similar such products that are like traditional liquefied petroleum gas (LPG) but for the fact that they are produced from non-traditional materials such as vegetables oils, palm oils, wastes or residues (Biomass). We request the FOI to be limited to a look back period from 19/11/2019 to 31/05/2021.	Partial Release	05/07/2021
10/06/2021	1337/2021	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the provisions of Section 434(7) TCA 1997. The scope of this request is limited to the previous 10 years.	Partial Release	06/07/2021
10/06/2021	1295/2021	Business Interest	In respect of EWSS, all records relating to Revenue rulings, confirmations and opinions in relation to the application of "individual business divisions" and "distinct management structure" referenced in Appendix I and II of the EWSS guidelines and all versions of the accompanying guidance ad guidelines issued.	Refused	07/07/2021
10/06/2021	1342/2021	Business Interest	Request for records (including but not limited to correspondence, internal memoranda, documents which apply relevant precedents, guidance, legislation and case law to the background facts) relating to Revenue's Advance Opinion 158. Opinion 158 is referenced on page 15 of the attached Tax and Duty Manual Part 02-02-06. With respect to the timing, I am seeking records for the years 2013 and 2014.	Refused	07/07/2021
10/06/2021	1350/2021	Media	I am seeking the number of seizures of VRT and Alcohol in Roscommon, Longford and Leitrim in 2020 and to date 2021.	Full Release	28/06/2021
16/06/2021	1175/2021	Member of the Public	This is a request pursuant to the FOI Act 2014 and relates to records created and/or in effect between 2018 - 2019 inclusive. (1) Did the Revenue Solicitor's Office use or possess any written materials for the purpose of training and/or explaining to its	Refused	13/07/2021

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			<p>employees their obligations and duties arising from the Director of Public Prosecutions' "Code of Ethics"?</p> <p>Is so, please provide copies.</p> <p>(2) Did the NPSO use or possess any written materials for the purpose of training and/or explaining to its employees their obligations and duties arising from the Director of Public Prosecutions' "Code of Ethics"?</p> <p>Is so, please provide copies.</p> <p>(3) Did the Revenue Solicitor's Office use or possess any written materials for the purpose of training and/or explaining to its employees their obligations and duties arising from the Director of Public Prosecutions' "Guidelines for Prosecutors"?</p> <p>If so, please provide copies.</p> <p>(4) Did the NPSO use or possess any written materials for the purpose of training and/or explaining to its employees their obligations and duties arising from the Director of Public Prosecutions' "Guidelines for Prosecutors"?</p>		
17/06/2021	1429/2021	Business Interest	<p>I should be obliged if you would release any internal memos, emails, notes, correspondence or other documents prepared by or sent by or to VAT Interpretation Branch in the period from 01/10/2010 to 31/12/2018 relating to:</p> <ul style="list-style-type: none"> • the decision in the case of named third party or • thickies (smoothies) 	Partial Release	14/07/2021
22/06/2021	1454/2021	Media	<p>Request for a listing of all formal complaints received by Revenue, made under Stage 3 of Revenue Complaints and Procedures outlined in Leaflet CS4, concerning each district covering the calendar year 2020, listing the nature of the complaint, location, date, status.</p>	Full Release	19/07/2021
24/06/2021	1479/2021	Business Interest	<p>From July 2020 to 24/06/2021:</p> <p>Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for</p>	Partial Release	20/07/2021

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			opinion or consideration or discussion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 583 of the TCA 1997.		
28/06/2021	1486/2021	Media	I would like to request: The total amount (and value) of cigarettes seized by Revenue in Ireland in 2019, 2020 and 2021 with a breakdown by the County in which they were seized.	Full Release	19/07/2021
28/06/2021	1499/2021	Media	I am seeking the following: - details of all moneys paid to the company named third party for the period 1 Jan 2020 to date. - details of all moneys paid to any other firm relating to sniffer dog or other canine services during the same period	Full Release	20/07/2021
30/06/2021	1548/2021	Member of the Public	Request for various records regarding the Diversity & Inclusion Training to promote the visibility of the LGBTQI+ Community in Revenue.	Partial Release	27/07/2021
11/11/2021	2643/2021	Member of the Public	I request the following records: A list of all sporting bodies to which "Tax and Duty Manual Part 05-01-06" was circulated in 2019, 2020 and 2021, including the date(s) which it was provided.	Refused	07/12/2021
11/11/2021	2646/2021	Business Interest	We wish for access to any Revenue response, Revenue rulings, confirmation, concessions, administrative arrangement or order documentation containing expression of the views of Revenue on the provisions of section 135(3A) of TCA 1997 from 01/01/2017 onwards.	Partial Release	08/12/2021
11/11/2021	2657/2021	Business Interest	Request for any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of the Revenue on the tax treatment applicable to the outright disposal of a patent - specifically including whether the outright disposal of a patent constitutes the disposal of "patent rights" as defined in Section 754 of the Taxes Consolidation Act 1997 ("TCA 1997") and is therefore chargeable to tax under Schedule D Case IV as a consequence of Section 757 TCA 1997, or whether the disposal is	Partial Release	25/01/2022

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			instead subject to capital gains tax treatment. Scope of this request for the last five years.		
12/11/2021	2658/2021	Business Interest	The Minutes of the Revenue Internal Audit Committee in 2019 and 2020, including a listing of dates that body met.	Partial Release	08/12/2021
12/11/2021	2665/2021	Media	I am seeking the following: - copies of all correspondence between Revenue and Dept. of Finance with regard to the tax penalty reduction. - a copy of the business case, cost benefit analysis, sanction, approval, or other such high-level documents relating to the decision to make the change as above.	Refused	09/12/2021
18/11/2021	2706/2021	Media	Records that have been created since 01/01/2018 to date regarding: -statistical records of TP audits and TP compliance interventions -papers prepared for meetings, both internal and external.	Partial Release	13/12/2021
19/11/2021	2801/2021	Business Interest	We wish for an update to the list issued on 7 April 2017 in relation to protective notifications received by Revenue under section 811D of the TCA 1997. An update to the status of the notifications received in the period from 2014 to 2017 is also requested.	Full Release	16/12/2021
29/11/2021	2802/2021	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of relief under Section 586 TCA 1997 in respect of the following: - Transfer of shares in company by Irish resident taxpayer to a LLP in exchange for interest in the LLP -Transfer of interest in LLP by Irish resident taxpayer to a company in exchange for shares in that company Of particular interest, is if the interest in the LLP would be regarded as shares for the purposes of tax. This request is limited to the previous seven years.	Refused	22/12/2021
29/11/2021	2807/2021	Media	I am seeking the following:	Partial Release	21/12/2021

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			<p>- copies of any correspondence with the Dept of Finance with regard to the prevalence of undervaluation of property for the purposes of the local property tax.</p> <p>- copies of any reports, memos, submissions, or other such overview/discussion documents prepared for the chairman or the board with regard to prevalence of local property tax undervaluation. Both parts of this request to cover the period 01/09/2021 to date of receipt of the request.</p>		
29/11/2021	2892/2021	Member of the Public	I request a copy the procedure(s) used by Revenue when calculating the Open Market Selling Price for a second-hand motorhome imported to Ireland from an EU member state. As my request relates to procedures time frames do not apply.	Partial Release	23/12/2021
06/12/2021	2893/2021	Business Interest	<p>Request an update of CRMS 1738/2020 to the current date.</p> <p>CRMS 1738/2020: Request for records relating to any Revenue rulings, precedents, responses, etc. which contain an expression of the views of Revenue in respect of; The CGT relief available in the case of a partition of a family trading company (precedent 701) as set out in Part 19-04-11A of the TDM for IT, CGT and CT. In particular, records which contain an expression of the views of Revenue on the meaning of “100% family companies” for the purpose of this CGT relief.</p>	Partial Release	29/12/2021
06/12/2021	2896/2021	Media	<p>I am requesting the following information:</p> <p>- All briefing material prepared for Revenue Chairman Niall Cody for his appearance before the Dáil's Public Accounts committee last week (Thursday 02/11/2021)</p>	Partial Release	22/12/2021
10/12/2021	2981/2021	Media	<p>Request access to the following records:</p> <p>1. Documents or records indicating, either individually or in the aggregate, the number of Individual Accounts reported by Revenue to the United States Internal Revenue Service (IRS) each year as U.S. Reportable Accounts, or otherwise, under the Agreement between the</p>	Refused	07/01/2022

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			<p>Government of Ireland and the Government of the United States of America to improve International Tax Compliance and to implement FATCA (FATCA IGA) from 2017 through the present, and the reported balance or value of each such account.</p> <p>2. Documents or records indicating, either individually or in the aggregate, the number of Entity Accounts reported by Revenue to the IRS each year under the FATCA IGA from 2017 to date, and the reported balance of each such account.</p> <p>3. Documents or records indicating the number and nature of cases opened by Revenue on the basis of information exchanged with the IRS under the FATCA IGA since 2010.</p>		
13/12/2021	2971/2021	Business Interest	Request details of any documentation or correspondence, including any internal notes or guidance, in respect of the disclosure required under section 913(5) TCA 1997. The scope of this request is limited to the previous 7 years.	Refused	12/01/2022
14/12/2021	3000/2021	Media	I would like to request a copy of all briefing materials prepared for the Chairman of the Revenue Commissioners Niall Cody for his appearance before the Dáil Public Accounts Committee on 02/12/2021.	Partial Release	11/01/2022
21/12/2021	3074/2021	Business Interest	<p>We request the following records relating to the period 01/11/2016 to date:</p> <p>i. Copies of correspondence between Revenue and any sovereign fund, embassy, accounting advisor or law firm, in relating to the availability of a reduction or, or exemption from, any Irish tax on the basis of the principle of sovereign immunity. This should include any confirmations or tax rulings sought from Revenue which concern the principle of sovereign immunity and Revenue's response to any such rulings.</p> <p>ii. Internal briefing notes or notes of consultation in which the principle of sovereign immunity was considered in connection with exemption from Irish tax.</p>	Refused	18/01/2022

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			iii. In the event that Revenue holds no records matching the descriptions above in (1) or (ii), we would be grateful if you could please confirm this in your response.		
22/12/2021	3081/2021	Business Interest	Request copies of all records (including internal and external correspondence) from 01/01/2018 to date concerning: I. Revenue's views with respect to whether a charge to Irish stamp duty arises on the buy-back of shares including where title to those shares are held as uncertified securities through a relevant system (as defined in Section 68 Stamp Duty Consolidation Act 1999 e.g. CREST), and ii. The procedural manner in which exemption from stamp duty should be claimed where the shares are held through the CREST system (in particular, the appropriate TSS flag to be applied).	Refused	21/01/2022
29/12/2021	3083/2021	Business Interest	Request details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of section 757 TCA 1997. The scope of this request is limited to the last 4 years.	Partial Release	26/01/2022
29/12/2021	3114/2021	Member of the Public	Please kindly provide records/information responsive to the following: (1) as set out in the attached 'Revenue VRT Enforcement Data Table 2 (2021)' relating to VRT enforcement targets and actuals. To the extent any 'Notices of Claim' were served in the context of any demands for 'Compromise Penalties', please indicate the relevant statutory context in which they were served (i.e. s.144(2), s.144(3)(a), s.128(5), or other section of FA 2001); (2) number of VRT checkpoint stops organised by Revenue in 2021, by month and county and/or C&E region; (3) number of non-checkpoint VRT stops organised by Revenue in 2021, by month and county and/or C&E region; (4) any decisions, instructions, orders, guidance and/or recommendations given or issued with the effect of reducing 'Seize &	Partial Release	26/01/2022

**Freedom of Information requests for non-personal records
January – December 2021**

			<p>Release' VRT enforcement activity between 01/01/2019 and 31/12/2021;</p> <p>(5) the reasons for any such decisions, instructions, orders, guidance and/or recommendations set out at (4) above;</p> <p>(6) (i) steps, decisions and/or any other actions taken by Mr Noel Brett in response to (ii) any direction or request from Revenue and/or Mr Niall Cody to examine public prosecutorial activity conducted in the name of the DPP by members of the NPSO and/or Revenue Solicitor's Office, further to my email to Mr Cody dated 28/04/2021.</p>		
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