

Revenue's Service to Practitioners and Business Taxpayers

1. Introduction

1.1 Revenue recognises that practitioners and business taxpayers need to make contact with us about a variety of matters on an ongoing basis. Having consulted on the best way to provide a service to practitioners and business taxpayers, Revenue has prepared these Guidelines to ensure that: -

- necessary contacts are made to the appropriate Revenue office
- these contacts are dealt with as efficiently as possible, and
- unnecessary contact is eliminated.

These Guidelines supercede the Guidelines contained in Tax Briefing Number 48 of 2002 on "Revenue Opinions".

1.2 The table below divides practitioner and business contacts with Revenue into five main categories and lists the most appropriate contact point in each case. Greater detail on each type of contact and the level of response that can be expected from us is then set out in the succeeding paragraphs of these Guidelines.

Nature of Query	Contact Point	Further Detail
Information seeking	Revenue Website	Paragraph 2
Non-technical or simpler technical queries	Taxpayer's Local Revenue Office	Paragraph 3
Complex technical queries	Revenue Technical Service	Paragraph 4
Statutory Clearance topics	Revenue Legislation Service Divisions	Paragraph 5
Certain other topics	Specified Divisions	Paragraph 5

Before contacting any Revenue office, practitioners, their staff and business taxpayers should ensure that the information being sought, or the answer to the query raised, is not available from published materials either on the Revenue website or from other sources. Practitioners, in particular, should ensure that they fully utilise their own, or their firm's, resources before making contact with Revenue.

1.3 Large Cases Division

Queries on any issue concerning a taxpayer whose affairs are dealt with in Revenue's Large Cases Division are not covered by the terms of these Guidelines and such queries should be taken up directly with the Case Manager responsible for the taxpayer in question.

1.4 Collection issues

Queries on any issue related to tax collection should be addressed to the Office of the Collector General, Sarsfield House, Limerick or by telephone to **1890 203070**.

1.5 Employer Queries

A single point of contact facility concerning the operation of PAYE by employers is available in the Office of the Collector General, Government Offices, Nenagh, Co. Tipperary or by telephone to **1890 254565**.

1.6 Customs & Excise matters

Whereas routine queries can be raised with the relevant District, complex technical queries on customs and excise matters should be made to the following:-

Customs queries – Customs Division, Government Offices, Nenagh, Co. Tipperary. (Tel. **067- 63214**)

Excise queries – Indirect Taxes Division (Excise), Stamping Building, Dublin Castle, Dublin 2. (Tel. **01- 674 5000**)

2. Information seeking

- 2.1 Revenue's website www.revenue.ie, which has dedicated sections both for practitioners and for businesses, should be consulted in the first instance if the question is a straightforward one and the practitioner or business taxpayer is simply seeking general information.

The screenshot shows the Revenue Commissioners website interface. At the top, there is a navigation bar with links for Home, Skip to Content, Toggle Contrast, About Us, Press, Contact Details, Gaeilge, and Other Languages. Below this is the Revenue logo and the text 'Irish Tax & Customs'. A search bar is located on the right side of the header. The main navigation menu includes Home, Personal Tax, Business & Self Assessment, Tax Practitioners, Customs, Taxes & Duties, and Online Services. The 'Tax Practitioners' menu item is highlighted. The main content area is divided into several sections: 'How can we help you?' with links for Personal Tax Topics (Personal Tax Credits, Health Expenses, Duty Free Allowances, Importing a Car) and Business Tax Topics (21.5% VAT Change, Construction Industry, Self Assessment, International Tax); 'What can I do online?' with links for PAYE anytime (About, Login, Register), ROS (About, Login, Register), and More (VRT for Motor Vehicles, Tax Clearance, Mortgage Interest Relief); 'News' with recent updates from 04/12/08 to 20/11/08; '2004 Rebates Deadline' (The deadline for 2004 claims is 31 December 2008); 'Income Levy' (Notes for Guidance and Implementation Arrangements); and 'Contact Locator' (Using your PPS Number). The footer contains links for Sitemap, Privacy, Accessibility Statement, Disclaimer, and Re-use of Public Sector Information.

2.2 Our website has a range of services that help practitioners and taxpayers to find information on many areas of tax legislation.

Details of the policies and practices of Revenue as applied to particular areas of tax law are set out and clarified in a wide range of publications including: -

- Explanatory Leaflets;
- Tax Briefing;
- Statements of Practice;
- Tax Guides;
- Reference material published under the Freedom of Information Act;
- Codes of Practice;
- E-Briefs.

A comprehensive list of Revenue publications is available on the Revenue website under the “About Us” heading and then “Publications”.

Note – The annual *Supplement to Tax Briefing* is a useful quick reference listing of available Revenue material (this supplement is available on the website in the “Tax Practitioners” section – under “Tax Briefing”).

3. Non-technical or simpler technical queries

3.1 As well as our website, much technical information can also be found in: -

- Other publications, including published and authoritative guides available commercially
- Sources within the practice or business, including practitioner bulletins and newsletters.

Queries that are non-technical in nature or relate to simpler technical issues, where the answer is not in the “public domain”, may be sent to the local Revenue office for the taxpayer to whom the query relates. The telephone numbers and addresses of all local Revenue offices are available: -

- in the telephone directory, or
- from www.revenue.ie by clicking ‘Contact Details’ on the Homepage or by checking the ‘Contact Locator’.

3.2 The relevant Revenue office is also the contact point for any “case specific” enquiries where the practitioner or the business taxpayer is simply seeking factual information in relation to the tax affairs of a client or of their business.

3.3 At certain times of the year Revenue is frequently asked to supply “case specific” information to practitioners and business taxpayers which is very often already available from the practitioner’s or business taxpayer’s own records. An example of this arises in the lead-up to the Form 11 filing date for self-assessment purposes where annual pay and tax details in respect of a PAYE employment are sought for the purposes of completing the Form 11 (e.g. where one spouse is self-employed and the other spouse is an employee). The provision of an efficient service by Revenue is dependent on practitioners and business taxpayers ensuring that they only contact Revenue for this type of information, where necessary, if it cannot be obtained from their own or the taxpayer’s records.

3.4 There are three areas where the general rule of contacting the local Revenue office with straightforward queries does not apply. These are:-

- **Stamp Duties**
- **Capital Acquisitions Tax**
- **Charities and Sporting Exemptions**

[Appendix A](#) sets out the relevant contact points for these queries and lists our information requirements, where applicable.

4. **Revenue Technical Service**

4.1 The Revenue Technical Service operates within the four Revenue Regions and handles complex technical issues on which practitioners and business taxpayers may need clarity (see Paragraph 5 for some exceptions). This service, however, should not be used as a first point of contact by either practitioners or businesses. Revenue expects that practitioners and business taxpayers will have researched and analysed the issue themselves in the first place. Where the answer remains unclear they should then seek the assistance of this service.

Each Region will address complex technical queries under the headings shown below:

- Business Taxes – Corporation Tax & Income Tax,
- Personal Tax,
- Capital Taxes – Capital Gains Tax, Capital Acquisitions Tax & Stamp Duties,
- VAT,
- Capital Allowances, RCT & PSWT.

4.2 Complex technical queries may be sent to the **Queries Management Officer** for the relevant local Revenue office or Region. A list of the names and contact details of these individual officers is contained in [Appendix B](#).

Upon receipt of a complex technical query, the Queries Management Officers will satisfy themselves that the query is proper to the Revenue Technical Service, will acknowledge receipt of the correspondence and will provide an approximate timeframe for reply.

4.3 It is extremely important that practitioners and business taxpayers ensure that the query that they are submitting is appropriate to the Revenue Technical Service. The Queries Management Officer will only accept a query where the following criteria apply.

- It is clear that the query has been submitted following detailed research and analysis by the practitioner/taxpayer.
- The matter is clearly complex.
- Clarification of the matter must not already be in the public domain.
- It must be submitted in writing – see paragraphs 6 and 7 below.
- It must be specific to a particular named taxpayer, whose tax affairs are dealt with in that local Revenue office/Region.
- The issue in question is not the subject of a compliance enquiry of any kind being undertaken by Revenue.

4.4 Where a query has been sent to the Revenue Technical Service but is not appropriate to that service, the Queries Management Officers will either refer it on to the Customer Services unit of the local Revenue Office for attention or will return it to the person who sent in the query if that is the appropriate course of action, explaining why they have done so.

4.5 The main purpose of the Revenue Technical Service is to help those engaged in preparing tax returns and payments to do so accurately and in time.

There should be a limited number of circumstances where a practitioner or business taxpayer requests an opinion from Revenue in advance of a transaction actually taking place. In general, the Revenue Technical Service will not offer an opinion in advance of the transaction. Where, exceptionally, the Revenue Technical Service is prepared to offer such an opinion, e.g. complex issues arising on corporate restructurings or new inward investment projects where clarity is required on whether a particular activity constitutes the “carrying on of a trade”, all of the detailed requirements set out in [Appendix C](#) will apply.

However, it should be noted that the Revenue Technical Service will not offer an opinion to facilitate tax planning by practitioners and businesses.

5. Statutory Clearance topics and certain other topics

5.1 In certain circumstances, the governing legislation requires that formal Revenue clearance or approval be given before a tax relief may apply. Requests for statutory clearance in respect of the topics shown in [Appendix D](#) should be submitted in writing to the Revenue Legislation Service Divisions at the address set out in that Appendix.

5.2 In addition to “statutory clearance” cases, certain other topics are dealt with in specific Divisions. These issues and the relevant contact points are shown in [Appendix E](#).

6. How to contact the various services

6.1 The use of the telephone is best limited to straightforward factual enquiries and, as a general rule, enquiries relating to technical matters should not be made by telephone. Such queries should be made in writing whether by letter or by using secure e-mail.

6.2 In particular, queries intended for the Revenue Technical Service should only be made in writing, **preferably by secure e-mail** to the relevant Queries Management Officer. Similarly, queries that are to be sent to the Revenue Legislation Service Divisions should also be made in writing, preferably by secure e-mail. Telephone calls to these services should be confined to checking on the progress of outstanding enquiries.

6.3 We strongly recommend using the secure e-mail system, as this is the quickest and most convenient channel. Instructions on how to enrol for this service are on our website www.revenue.ie in the ‘Tax Practitioners’ section.

7. What must be included in written submissions to the various services

7.1 Written submissions to Revenue, whether by letter or secure e-mail, should contain the information listed below. It would also help Revenue if separate paragraphs could be used for each of the points of information set out at a) to e) below.

- a) Name of taxpayer;
- b) Personal Public Service (PPS) number of the individual or, in the case of a company, the company's tax reference number;
- c) Full information in relation to the issue or transaction, including the purpose of the transaction and details of any prior or further steps involved;
- d) Details of the aspects of the tax treatment of the transaction being enquired about and a clear specification of the particular query or queries;
- e) In evidence of the research and analysis already undertaken by the practitioner or business taxpayer, reference to the relevant legislative provisions (including case law where relevant) and the practitioner's or business taxpayer's interpretation of the application of these provisions.

8. General

8.1 Revenue Customer Service Standards

The Revenue Technical Service will reply to complex technical queries within 20 working days; where a full reply cannot be issued within 20 days we will send an interim reply and indicate when you can expect a detailed reply.

The full text of Revenue's Customer Service Standards can be viewed at www.revenue.ie.

8.2 Exceptional Circumstances - Revenue Contacts

Revenue's website sets out, under the heading 'Tax Practitioners', a list of contact details for managers in each District. This list is provided for practitioners –

- if there is urgent need for them to contact Revenue; and
- they are unable to do so by the normal channels.

It is important to note that the named person will not be dealing with the underlying query. The person concerned should be contacted when normal channels do not appear to be working and they will take the necessary steps to resolve the contact difficulties arising.

Practitioners will, of course, be aware that difficulties encountered at peak times may be related to resources being stretched, due to high customer demand. Although every effort will be made to apply resources to meet such demand, some contact delays are likely and we appreciate practitioners' patience at such times.

8.3 Complaints

Practitioners or business taxpayers who are not satisfied with the level of service provided can make their complaint to the Customer Service Manager of the relevant Region/Division, or, failing resolution there, to the Customer Service Policy Unit in Planning Division.

Full contact details in relation to complaints are set out in [Appendix F](#).

8.4 Expression of Doubt

Practitioners or business taxpayers with doubts about the tax treatment of a specific item may take a view on the issue and express doubt on the relevant tax return under -

- Section 955 Taxes Consolidation Act 1997;
 - Section 8 of the Stamp Duties Consolidation Act 1999;
 - Section 19B VAT Act 1972, inserted by Section 107 Finance Act 2002;
 - Section 46A Capital Acquisitions Tax Consolidation Act 2003,
- as appropriate.

Revenue recommends that practitioners avail of this facility.

A formal, genuine expression of doubt protects a taxpayer from interest (provided any additional tax that may be due on the amendment of an assessment following resolution of the expression of doubt is paid when due) and penalties, should Revenue take a different view of the tax treatment of the transaction at a later date.

Regarding transactions to which section 811A TCA 1997 applies, the protective notification procedure in that section must be used if the taxpayer wishes to protect against interest and surcharge.

8.5 Matters arising on publication of the Finance Bill

Enquiries on technical implications of new legislative proposals during the period from publication of a Finance Bill to its enactment¹ may be addressed to the relevant Policy & Legislation Divisions whose contact details are set out in [Appendix G](#). Queries or representations on the policy considerations underpinning these proposals are appropriate to the Budget Division in the Department of Finance.

8.6 Any queries on the operation of these Guidelines may be sent by email to Audrey Fleming, Planning Division at afleming@revenue.ie.

¹ As an indication of the timescale of this period, the 2007 Finance Bill was published on January 31st and enacted on April 2nd.

List of Appendices

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- APPENDIX B** Details of Queries Management Officers
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- APPENDIX G** Contact points in relation to queries on the technical implications of Finance Bill proposals following publication and prior to its enactment

APPENDIX A

Contact points for **non-technical or simpler technical** queries in relation to:

- (i) **Stamp Duties**
- (ii) **Capital Acquisitions Tax**
- (iii) **Charities/Sporting Exemptions**

(i) Stamp Duties

General Stamp Duties enquiries, may be made by telephone to: **1890 482582**.

Written queries **on non-technical or simpler technical stamp duties issues** may be addressed to The Stamping Office, Stamping Building, Dublin Castle, Dublin 2:

(ii) Capital Acquisitions Tax (CAT)

General CAT enquiries, may be made by telephone to: **1890 201104**.

Written queries **on non-technical or simpler technical CAT issues** may be addressed to the following:

Disponers who reside(d) in:		Address
Dublin Region	All addresses	CAT Customer Service, Arus Brugha, 9/15 Upper O'Connell Street, Dublin 1.
East & South East Region	All addresses in Counties Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford or Wicklow.	CAT Customer Service, Ground Floor, Block F, Athy Business Park, Athy, Co Kildare.
Border, Midlands and West Region	Addresses in Counties Cavan or Monaghan	CAT Customer Service (Cavan/Monaghan), Government Offices, Millennium Centre, Dundalk, Co. Louth.
	Addresses in County Louth	CAT Customer Service (Louth), Government Offices, Millennium Centre, Dundalk, Co. Louth.
	Addresses in County Donegal	CAT Customer Service, Government Offices, High Road, Letterkenny, Co. Donegal.
	Addresses in County Galway	CAT Customer Service, Geata na Cathrach, Fairgreen, Galway.
	Addresses in Galway City or County Roscommon	CAT Customer Service, Geata na Cathrach, Fairgreen, Galway.
	Addresses in County Mayo	CAT Customer Service, Michael Davitt House, Castlebar, Co. Mayo.
	Addresses in Counties Sligo, Leitrim or Longford	CAT Customer Service, Government Offices, Cranmore Road, Sligo.
	Addresses in Counties Westmeath or Offaly	CAT Customer Service, Government Offices, Pearse Street, Athlone, Co. Westmeath.
South West Region	Addresses in Counties Cork or Kerry	CAT Customer Service, Revenue House, Blackpool, Cork.
	Addresses in Counties Limerick or Clare	CAT Customer Service, River House, Charlotte's Quay, Limerick.

(iii) Charities/Sporting Exemption

General enquires may be made by telephone to

(067) 63302/3/4 - Charities

(067) 63181 - Sporting Exemption

Written queries on the following Charities/Sporting Exemption matters may be addressed to:

Qualification for charitable tax exemption (Section 207 TCA 1997)	Charities, Sports Exemptions and International Claims Unit Office of the Collector General Government Buildings Nenagh Co. Tipperary. email: charities@revenue.ie
Trading activities by charities and qualification for tax exemption (Section 208 TCA 1997)	
Eligibility of donations for tax relief under the Donations Scheme for charities and other approved bodies (Section 848A TCA 1997)	
Qualification for Sporting Tax Exemption (Section 235 TCA 1997)	

In respect of applications by charities/sports bodies for tax exemption, the following information is required –

- completed Application Form CHY1 (Charities) or GS 1 (Sports Bodies), as the case may be;
- sight of the draft Governing Instrument;
- latest set of financial accounts;
- short statement of activities by the body to date, or if newly established, a short statement of activities proposed to be undertaken;
- full details of every Officer/Director/Trustee of the body including any connection or formal involvement with any other charity/sports body.

APPENDIX B**Queries Management Officers**

Queries on complex technical issues should be sent to the Queries Management Officer of the relevant Revenue Technical Service. Contact details for the Queries Management Officers are set out below. You can use the **Contact Locator** on our website www.revenue.ie to establish to which Queries Management Officer (QMO) you should send your query.

Region/District	Name and phone number of QMO	Secure e-mail address	Address
Dublin Region			
City Centre	Anne Ryan (01) 8655 893 and Annette O'Mahony (01) 8655 852	dublincitycentrerts@revenue.ie	9/15 Upper O'Connell Street, Dublin 1.
North City	Teresa Murray (01) 8894 005	dublinnorthcityrts@revenue.ie	9/15 Upper O'Connell Street, Dublin 1.
South City	Monica McCormack (01) 6474 154	dublinsouthcityrts@revenue.ie	85/93 Lower Mount Street, Dublin 2.
Dun Laoghaire/Rathdown	Francis Rowan (01) 6329 486	dublindunlaoghairerts@revenue.ie	Lansdowne House, Lansdowne Road, Dublin 4.
Fingal	John Fitzsimons (01) 8277 255	dublinfoingalrts@revenue.ie	Block D, Ashtown Gate, Navan Road, Dublin 15.
South County	Derek Moloney (01) 6341 790	dublinsouthcountyrts@revenue.ie	Plaza Complex, Belgard Road, Tallaght, Dublin 24.
Dublin Stamping	Alan O'Mahoney (01) 7024 104	dublinstampingrts@revenue.ie	Stamping Building, Dublin Castle, Dublin 2.
South West Region			
	Margaret Ring 021 6027439	swrts@revenue.ie	Revenue House, Blackpool, Cork.
East South East Region			
	Kay Kelly (051) 862776	eserts@revenue.ie	E&SE Regional Office, Government Offices, The Glen, Waterford.
Border Midlands West Region			
Cavan/Monaghan	Annette McCourt (042) 9353 887	bmwcavanmonagharts@revenue.ie	Government Offices, Millennium Centre, Dundalk, Co. Louth.
Donegal	Brian Stokes (074) 9169 439	bmwdonegalrts@revenue.ie	Government Offices, High Road, Letterkenny, Co. Donegal.
Galway County	Anna Cormican (091) 547726	bmwgalwaycountyrts@revenue.ie	Geata na Cathrach, Fairgreen, Galway.
continued overleaf.../			

Border Midlands West Region – continued			
Galway City /Roscommon	Celia Keane (091) 547928	bmwgalwayroscommnrts@revenue.ie	Geata na Cathrach, Fairgreen, Galway.
Louth	Pat Donnelly (042) 9353 419	bmwlouthrts@revenue.ie	Government Offices, Millennium Centre, Dundalk, Co. Louth.
Mayo	Catherine Moore (094) 9037 014 and Claire O'Donnell (094) 9037 003	bmwmayorts@revenue.ie	Michael Davitt House, Castlebar, Co. Mayo.
Sligo	Margaret O'Connor (071) 9148 615 and Mary Quinn (071) 9148 657	bmwsligorts@revenue.ie	Government Offices, Cranmore Road, Sligo.
Westmeath/Offaly	Mairead Mannion (090) 6421 833	bmwwestmeathoffalyrts@revenue.ie	Government Offices, Pearse Street, Athlone, Co. Westmeath.

Whitelisting of Revenue Technical Service secure email addresses

In order to ensure that confidential data sent to the RTS Queries Management Officers is sent by way of secure email, Revenue restricted access to the secure RTS email addresses to customers who had registered for secure email. If you wish to send a query by email to any of the RTS secure email addresses listed above, you must first be enrolled for [secure email](#).

If you haven't registered for secure email, you will receive a delivery failure notification similar to that below:

This is an automatically generated Delivery Status Notification.
Delivery to the following recipients failed.
DublinStampingRTS@revenue.ie

APPENDIX C

Requirements for limited pre-transaction opinions within the parameters contained in Paragraph 4.5

1. Where a pre transaction opinion or interpretation is required, within the parameters set out in Paragraph 4.5, it is essential that all information relevant to the case be submitted with the request. Care should be taken to ensure that Revenue is fully appraised of all the facts and surrounding circumstances which may potentially impact on the tax status of the transaction. The submission should normally include the following information:
 - (i) Name, Personal Public Service (PPS) number of the individual(s) or, in the case of a company, the company's tax reference number;
 - (ii) all information germane to the proposed transaction including Name, PPS number (if Irish resident) and Company Reference Numbers (if Irish registered) of all other parties connected to the transaction, subject to any restrictions or difficulties in disclosing this information arising from commercial confidentiality considerations;
 - (iii) a complete description of the facts and a complete description of each proposed transaction;
 - (iv) the purpose of the transaction and details of any prior or further steps involved;
 - (v) details of the relevant provisions of the legislation - Acts or Regulations - and the taxpayer's/practitioner's interpretation of the application of these provisions;
 - (vi) a specification of the aspects of the tax treatment of the transaction about which the applicant is enquiring;
 - (vii) relevant Case Law should be quoted including cases that would not support practitioner's contention;
 - (viii) the date it is intended to finalise the transaction;
 - (ix) the implications of the transaction for the liability to tax of the applicant under all relevant tax heads;
 - (x) any implications for foreign tax liabilities.

The submission should also include a statement confirming that, as far as the applicant is aware, none of the specific issues involved in the opinion requested are in respect of, or related to:

- an issue that is being considered by another Revenue Office at the applicant's request or at Revenue's instigation; or
- an issue in the case that is under appeal or before the courts.

In addition, the letter of application should confirm that, to the best of the applicant's knowledge, all facts that are relevant to the request for the opinion have been given and that the request is in respect of an actual proposed, rather than hypothetical, transaction.

2. Tax Avoidance

An opinion will not be given where Revenue suspects that the transaction(s) may be, or may be part of, a scheme or arrangement for the purposes of tax avoidance.

3. Hypothetical or speculative queries

Enquiries should be made only about actual proposed transactions – Revenue will not provide an opinion in reply to **hypothetical or speculative queries**.

4. Status of pre-transaction opinions

Opinions given by Revenue are not legally binding and it is open to Revenue officials to review the position when a transaction is complete and all the facts are known. In this regard, it is important to disclose the full facts and circumstances surrounding the transaction as outlined in Paragraph 1. above.

5. Timely Application

Where a transaction is subject to a particular deadline, Revenue will make every effort to ensure that a reply issues prior to the specified date. However, in order to ensure that an opinion is given in time, practitioners should endeavour, where feasible, to submit the case and all requisite information as far in advance of the proposed transaction date as is possible.

6. Change of circumstances

Any opinion given by Revenue is based on the specific facts relevant to that case and its particular circumstances only. Any material change in the facts or circumstances could affect an opinion and any such changes should be brought to the notice of the office that gave the opinion or interpretation so that the case can be reviewed.

An opinion given in relation to a specific case should not be relied on in any other case. Some opinions will arise from a unique set of circumstances. However, Revenue may consider that an opinion is likely to have wider application and arrange to publish a practice note or a precedent in relation to it.

An opinion will be given on the basis of the legislation as it exists at the time of the request. If this changes in advance of the completion of the transaction, then the opinion may no longer be valid.

APPENDIX D**Matters requiring Statutory Clearance**

In certain circumstances, the governing legislation requires that Revenue clearance or approval be given before a tax relief may apply. Request for statutory clearance in respect of the topics listed below should be submitted in writing, **preferably by secure email**, to the relevant Branches of the Revenue Legislation Service Divisions, as set out below.

Stamping Building Dublin Castle, Dublin 2 Tel: 01 – 647 5000 E-mail: mailto:dirtaxe@revenue.ie		
Contact Branch	Legislation	Matter
Business Income Tax Branch	Section 141 TCA 1997	Requests for determination that dividends from patent royalty income derive from a patent taken out in respect of an invention that involved radical innovation.
	Section 195, TCA 1997	Requests for determination that 'Artists Exemption' may apply
	Section 482 TCA 1997	Requests for determinations relating to public access to significant buildings.
	Part 1 Sch.19 TCA 1997.	Distribution Test - Offshore Funds: Distributing Funds
Business Incentives Branch	Section 481 TCA 1997	Relief for investment in films. Refer to Tax Briefing Issue 53 for guidance on the circumstances in which Revenue will issue an advance opinion.
	Section 486B TCA 1997	Relief for investment in Renewable Energy Projects.
	Part 16 TCA 1997	Relief for investments under Business Expansion Scheme.
Capital Taxes Branch	Sections 236 and 606 TCA 1997	Requests for determination for the purposes of the Loan of certain Art Objects.
Personal Income Tax Branch	Sections 509 - 519D TCA 1997	Approval of Profit Sharing and Share Option Schemes

APPENDIX E**Other topics referred to in Paragraph 5**

Main Head	Topic	Revenue Contact
Foreign Dividends	Matters relating to encashment tax	Collector General's Office, Limerick.
Dividend Withholding Tax	Application of withholding tax or exemption to relevant distribution	Collector General's Office, Nenagh.

APPENDIX F

Contact Points for Complaints

Border Midlands West Region

Regional Office
Custom House, Flood St., Galway.
Tel: (091) 536 300
E-mail: bmwregion@revenue.ie

Dublin Region

Regional Office
6th Floor, Apollo House,
Tara St., Dublin 2.
Tel: (01) 633 08 02
E-mail: dublinregoff@revenue.ie

East and South East Region

Regional Office
3rd floor Government Offices,
The Glen, Waterford.
Tel: (051) 86 27 00
E-mail: eseregionaloffice@revenue.ie

South West Region

Regional Office
Revenue House,
Blackpool, Cork.
Tel: (021) 602 7000
E-mail: swregoffice@revenue.ie

Large Cases Division

Divisional Office
Setanta Centre, Nassau St.,
Dublin 2.
Tel: (01) 647 07 10
E-mail: largecasesdiv@revenue.ie

ROS – Revenue On-Line Service

ROS Marketing,
1st Floor, Bishop's Square
Redmond's Hill
Dublin 2.
Tel: (01) 424 42 25
E-mail: rosmanager@revenue.ie

Indirect Taxes Division

Customer Service Manager
Divisional Office
New Stamping Building,
Dublin Castle,
Dublin 2.
Tel: (01) 6475000
E-mail: vat@revenue.ie

Income & Capital Taxes Division

Customer Service Manager
Divisional Office
New Stamping Building,
Dublin Castle,
Dublin 2.
Tel: (01) 6475000
E-mail: dirtaxe@revenue.ie

Office of the Collector General

Sarsfield House,
Francis St.,
Limerick.
Tel: (061) 48 82 02
E-mail: cq@revenue.ie

If you have a customer service complaint that does not relate to any of the above Regions/Divisions, or which you consider has not been adequately addressed by the Region/Division concerned, you may raise the matter with Revenue's Customer Service Policy Unit –

Planning Division,
Customer Service Policy Unit,
1st Floor, Bishop's Square,
Redmond's Hill, Dublin 2.

Tel: (01) 424 42 36 E-mail: Complaints@revenue.ie

APPENDIX G

Contact Points in the Revenue Legislation Service Divisions in relation to queries on the technical implications of Finance Bill proposals following publication and prior to its enactment.²

Subject	Person	Contact
Customs Matters	Caroline Kennedy, Strategy & Support Branch, Customs Division, Government Offices, St. Conlon's Road, Nenagh.	Telephone: 067 - 63396 E-mail: caroken@revenue.ie
Income Tax, Capital Gains Tax, Capital Acquisitions Tax Stamp Duty	Mary Kelly, Income & Capital Taxes Division.	Telephone: 01 - 674 8232 E-mail: marykell@revenue.ie
Corporation Tax / Financial Services (Direct Taxes).	Martin Magnier, Corporate Business & International Division	Telephone: 01 – 647 5289 E-mail: martin.magnier@revenue.ie
Excise Matters Alcohol Products Tax and Tobacco Products Tax:	Mary Deeley, Indirect Taxes Division.	Telephone: 01 - 702 4112 E-mail: mdeeley@revenue.ie
Excise Matters Mineral Oils/ Energy Products Tax	Gerry Lawlor, Indirect Taxes Division.	Telephone: 01 - 702 4222 E-mail: gylawlor@revenue.ie
Excise Matters National Excises (Betting Duty, Gaming Licences, Liquor Licences, Other Excise Licences):	Angela O’Gorman, Indirect Taxes Division.	Telephone: 01 – 674 8411 E-mail: angela.ogorman@revenue.ie
Value Added Tax Matters	Ann O’Driscoll, Indirect Taxes Division.	Telephone: 01 - 674 8649 E-mail: ann.odriscoll@revenue.ie
Vehicle Registration Tax Matters	Mary Reville, Indirect Taxes Division.	Telephone: 01 – 702 4111 E-mail: mrevill@revenue.ie

² As an indication of the timescale of this period, the 2007 Finance Bill was published on January 31st and enacted on April 2nd.