

# Revenue briefings for CIF Members April – June 2010

## Dublin Region: Revenue interventions – what to expect in 2010



# Interventions 2010

Interventions:

- Audit
- Assurance Check/ Aspect Query

# Interventions - Selection

- **Intelligence**
  - From within Revenue
  - Knowledge gained from other audits
  - GCR's
- **Risk Analysis**
  - Focus will change as new risks emerge

# RCT Issues

- RCTDC's issued –v- RCT 30 payments
- Contract of service/Contract for service
- Breach of payments cards limits
- No payments cards
- Non-operation of RCT
- C2 applications
- Compliance review of all C2 holders

# VAT Issues:

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- Letting of residential property by developers
- VAT Reverse Charge System
- Mis-use of VAT numbers

# Other Issues:

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- Travel and subsistence payments
- Losses
- Permanent Establishment
- Repayment claims

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## Shadow Economy Activity

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# What is JIU?

- Revamped and extended under 2016
- In the Dublin region, part of Dublin Special Compliance District
- Interaction with Building Industry
  - Site Visits
  - Multi-Agency Checkpoints
    - Unregistered contractors
    - Foreign registered vehicles
  - RCT 1s

# Aims of JIU

- Real Time Interventions
- Encountering non-compliant builders/traders on site.
- Enforcing collection of relevant taxes on the non-compliant.
- Assisting compliant traders with tax issues.

# Areas of Concentration

- Forms RCT 1
  - Filing of forms
  - Follow-up actions taken
  - Checking RCTDCs submitted against RCT1 requirements
- Site visits
  - From large infrastructural projects to corner site extensions.
- Supply Chain monitoring
- Surveillance

# Site Visits

- Why?
- With who?
- Site Visits
  - Use of Revenue Powers
  - Vehicle Registration Checks
  - Tax (IT/CT/VAT/RCT) registration checks
  - Checking employment status
  - Checking GNIB Cards
  - Referring cases to DSFA
- Follow-up actions taken.

# Everyone Pays for Non-Compliance

- Taxes
- Social Welfare Contributions.
- Less money for the state to invest in housing, education, health etc.

# Contact Revenue

- Individual information is confidential.
- Revenue can tackle non-compliance more effectively with your help.
- Level the playing field
- Contact:
  - Ken Murray: 6474298; 0868168871
  - Email: [kmurray@revenue.ie](mailto:kmurray@revenue.ie).
    - Insert “Securemail:” in subject box to ensure confidentiality.