

Revenue briefings for CIF Members April – June 2010

South West Region: Revenue Interventions – what to expect in 2010



Traditional Approach to Audit

Types of Audit

- Single/Issue Transaction Audit
- Single Taxhead Audit
- Multi Taxhead or Joint Fiduciary Audit
- Comprehensive Audit

New Interventions

- Aspect Query
- Profile Interview

New Interventions

Aspect Query

- Aspect queries look to satisfy the risk identified in respect of a particular “Aspect(s)” of a taxpayers returns eg. motor expenses, stock, subcontractors, other expenses etc.
- This type of intervention usually takes the form of a telephone call or a letter.

New Interventions

Aspect Query

- If issues arise taxpayers have the opportunity to make an Unprompted Qualifying Disclosure

New Interventions

Profile Interview

- A profile interview looks to satisfy a number of risks identified for a particular taxpayer.
- This type of intervention is preceded by a letter from Revenue explaining the nature of the intervention and includes a table setting out the risk areas that have been identified.

New Interventions

Profile Interview

- This intervention will require a meeting with the customer at their place of business.
- If issues arise taxpayers have the opportunity to make an Unprompted Qualifying Disclosure.

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Shadow Economy Activities



Objectives

- Foster Compliance
- Level Playing Pitch

Joint Action

- Joint Inspections
- Transfer of Information

Other departments/offices where employment data can be exchanged:

- DETE (Work permits)
- Immigration Act 2003
- Private Security Authority (MOU)
- Criminal Assets Bureau
- Other tax jurisdictions
- Revenue/DSFA/NERA

Site visits

- One-off housing
- Large extensions
- Joint DSFA/REVENUE/NERA
- Revenue Alone
- What to Expect
- Revenue Powers

Multi Agency Checkpoints

- Gardai
- Revenue/Taxes & Customs
- DSFA
- Vehicle/Diesel checks
- Identification

Outcomes

- Quantify Evasion
- Amended Returns
- Collect Additional Liabilities
- Prosecute
- Publication of Defaulters
- Report DSFA/NERA

What you can do

- Share information with Revenue
- Confidentiality
- Contact Details

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Contact Details

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