

**Freedom of Information requests for non-personal records
January – June 2023**

Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
03/01/2023	12/2023	Media	Request for all briefing material prepared for Mr Niall Cody for his appearance before the Dail's Public Accounts Committee on 7 December 2022.	Partial Release	30/01/2023
03/01/2023	13/2023	Media	Request for a breakdown of all representations made to the Revenue Chairman's Office by public representatives during 2022.	Full Release	12/01/2023
03/01/2023	17/2023	Media	Request for a full list of the top 15 staff members employed by Revenue by grade that received overtime allowance in 2022 in tabular form. Request for the overtime allowances received that were in excess of €2,000. Starting from the top the most amount received by one person and working down to the lowest amount received by one person.	Full Release	10/01/2023
04/01/2023	19/2023	Media	Request for: <ul style="list-style-type: none"> • copies of any correspondence between Revenue and the Dept of Finance with regard to proposals for Revenue to become involved in collection of the TV licence. • copies of any reports, submissions, memos, or other such discussion documents prepared for the Chair of the Revenue with regard to the above. Both parts of this request to cover the calendar year 2022.	Refused	31/01/2023
05/01/2023	32/2023	Business Interest	Request for information regarding the review of Employment Wage Subsidy Scheme claims made by businesses in the construction and building sectors. In particular, how Revenue has formed judgements on the reasonableness or otherwise of grounds presented by such businesses regarding the requirement for the business to expect to experience a 30% reduction in turnover or orders between 1/7/2020 and 31/12/2020 (for 2020 pay dates) and between 1/1/2021 to 30/06/2021 (for pay dates up to the end of June 2021). Having regard to the above, the request covers the following:	Partial Release	14/02/2023

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			<ol style="list-style-type: none"> 1. A reasonable approximation on the number of total interventions carried out in 2022 on construction and building businesses only. 2. Anonymised correspondence with anonymised data in relation to reviews where taxpayers were found to have satisfied the Revenue Commissioners that there was a reasonable and durable basis to the reviews carried out. This request is limited to a fixed number of cases in Business Division where taxpayers (in the construction and building sector) where the taxpayers were found to have satisfied the Revenue that there was a reasonable and durable basis to the reviews carried out. The fixed number could be agreed at, for example, 10 cases. In this way, once the first 10 cases are identified (whether by chronological or alphabetical order or any such order as you may decide (such as date of closure of review)). 3. Details of internal guidance regarding the criteria to consider in relation to the assessment of claims under review. 		
05/01/2023	34/2023	Media	<p>The headline results for 2022 for Revenue states that "Revenue is currently challenging 329 tax avoidance cases, relating to 17 transactions with 502 appeals".</p> <p>Request for details of the 17 transactions being challenged – i.e., the nature of the scheme; how many people used it and the status of any appeal.</p>	Full Release	30/01/2023
10/01/2023	69/2023	Media	Request for all briefing material prepared for Revenue chair Niall Cody for his appearance before the Dáil's Public Accounts Committee on December 8, 2022.	Partial Release	03/02/2023
11/01/2023	83/2023	Business Interest	Request details of all deliberations (including any internal memos, emails, notes, or other communications) that resulted in the conclusion that Digital Services Taxes are considered deductible trade expenses (e-Brief 158/22 of 5 August 2022 – TDM 04-06-03). Request is confined to records which relate to only three Revenue Divisions: Revenue	Partial Release	09/02/2023

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			Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).		
12/01/2023	94/2023	Member of the Public	Request for: <ul style="list-style-type: none"> Records of contracts held between a named individual and Revenue. Records of contracts held between a named company and Revenue. 	Refused	20/01/2023
16/01/2023	118/2023	Business Interest	Request access to any Revenue responses, rulings, concessions, 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 corporation tax and/or value added tax issues associated with utility tokens for the company that is the issuer of the tokens (i.e., crypto tokens). The timeframe of the request is the past 5 years, and the search is confined to RLS, RTS and LCD.	Partial Release	13/02/2023
16/01/2023	119/2023	Member of the Public	Request for: <ul style="list-style-type: none"> The total number of foreign accounts reported to Ireland under CRS The total balance on those accounts The total number of accounts reported to Ireland under CRS that are held in the countries listed below <p>Andorra, Antigua and Barbuda, Aruba, Barbados, Belize, Brazil, Colombia, Cook Islands, Costa Rica, Curacao, Faroe Islands, Gibraltar, Greenland, Grenada, Guernsey, Hong Kong, Isle of Man, Jersey, Korea, Lebanon, Lichtenstein, Macao (China), Mauritius, Monaco, Montserrat, Niue, Panama, Samoa, San Marino, Saudi Arabia, Seychelles, St Kitts and Nevis, St Lucia, St Vincent and the Grenadines, Vanuatu</p>	Refused	10/02/2023
17/01/2023	148/2023	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for	Partial Release	20/02/2023

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			<p>opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding the provisions of s.81(3) of the Taxes Consolidation Act 1997.</p> <p>Request is limited to records which relate to Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Medium Enterprise Division (MED) and Large Corporates Division (LCD) for the last 5 years.</p>		
24/01/2023	208/2023	Business Interest	<p>Request for any correspondence, communication, or documentation from/ to / within Revenue in relation to the following CAT matters:</p> <ol style="list-style-type: none"> 1. Whether it has been Revenue practice to seek a Capital Acquisitions Tax charge on the free use of residential property owned by a parent by that parent's child (s82 CATCA 2003) 2. Whether it has been Revenue practice to seek a Capital Acquisition Tax Charge on the free use of a Dwelling house gift for the three years that the child would have had to occupy that residential property in advance of the gift in order to qualify for the dwelling house relief under s86 CATCA 2003 3. Whether it is or ever has been Revenue practice to seek a Capital Acquisition Tax charge for the free use of a parent's property by a child, and whether there is, or ever has been, a Revenue audit programme to identify and tax such free use 4. Whether Revenue have a programme of review of all Parent/Child Threshold claims for CAT purposes for the possible reduction in the available threshold for the prior free use of property provided by the parent to the child 5. Whether Revenue propose to challenge the tax-free use of a parent's property by a child as part of any current Audit programme of CAT returns still within the 4 years-time period for review <p>The search is confined to the last 10 years.</p>	Refused	14/02/2023

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31/01/2023	288/2023	Media	Request for a list of the four x-ray baggage inspection systems provided by Electronic Counter Measures Ltd, including names of manufacturers of the equipment and the cost of each unit.	Full Release	28/02/2023
01/02/2023	293/2023	Media	Request for copies of any reports, submissions, memoranda, briefing documents prepared internally by the investigations unit of Revenue relating to a tax avoidance scheme that was operated in Ireland in recent years where companies invested in a pension scheme operated by Rangers Football Club in an effort to reduce tax liabilities. Request for correspondence between Revenue and the Dept of Finance on regarding its investigation into this investment scheme in Rangers Football Club and the involvement of Irish football clubs.	Refused	28/02/2023
02/02/2023	305/2023	Business Interest	Request for any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements or other documentation from the following divisions - RLS, LCD and the RTS Branch - containing an expression of the views of Revenue on the subject of the application of subsections (4) or (5) of Section 597 of the Taxes Consolidation Act 1997 in circumstances where the conditions are met by virtue of the application of Section 620 of the Taxes Consolidation Act 1997	Refused	20/03/2023
02/02/2023	306/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 27 of the TCA, 1997 in the last 5 years. Please confine the search of records to the following divisions - RTS/MED, LCD and RLS.	Partial Release	08/03/2023
01/02/2023	316/2023	Media	Request for a database/record/spreadsheet of how much Revenue have spent on advertising in 2021 and 2022. This data to be broken down according to platform i.e., print, radio, TV, web, social media, and also by campaign. Request a copy of the design brief/marketing briefs associated with the three campaigns that had the highest overall spend.	Partial Release	23/02/2023

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03/02/2023	319/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 23A of the TCA, 1997 since 01/01/2018. Please confine the search of records to RTS Branch (located within MED), LCD and RLS.	Partial Release	06/03/2023
07/02/2023	354/2023	Media	Request for access to the following records: <ul style="list-style-type: none"> Information on the total amount of money which the department paid out to claimants via the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme during its operation. Any reports and briefings prepared for the Minister for Finance or Social Welfare about allegations of fraud linked to the introduction of the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme during its operation. The number of cases of fraud that were detected and brought to court and the results of the same. 	Refused	11/04/2023
16/02/2023	437/2023	Business Interest	Request for access to any Revenue responses, rulings, concessions, 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 application of s.586(3)(b) of the Taxes Consolidation Act 1997. The timeframe of the request is the past 5 years, and the search is confined to RLS, RTS and LCD.	Partial Release	13/03/2023
20/02/2023	453/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 21 of the Taxes Consolidation Act 1997, specifically regarding the treatment of interest income as qualifying for the 12.5% corporation tax rate. The search is confined to the records	Partial Release	15/03/2023

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			of RTS Branch (located within Medium Enterprises Division), LCD and RLS for the period from 1 January 2018 to date.		
24/02/2023	537/2023	Member of the Public	Request for a copy of the minutes of all meetings of the Research and Development Discussion Group that have taken place since June 2019. If any minutes have not yet been finalised, draft versions will be sufficient.	Partial Release	22/03/2023
28/02/2023	562/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 29 of the Taxes Consolidation Act, 1997 since 1 January 2018. The search for records is confined to RTS, LCD and RLS divisions.	Refused	18/04/2023
01/03/2023	586/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding whether: <ol style="list-style-type: none"> 1. Double taxation relief can be claimed on policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company on old basis business (under the 'I-E rules'), to shelter any Irish tax payable on the company's new basis business (shareholder) profits taxable under Case I. 2. Policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company can be taken as a Case I deduction when computing the company's taxable profits in Ireland. This request is for the period 2011 to 2017.	Refused	27/03/2023
01/03/2023	589/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding whether: <ol style="list-style-type: none"> 1. Double taxation relief can be claimed on policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company on old basis business (under the 'I-E rules'), to shelter any Irish tax 	Refused	27/03/2023

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			<p>payable on the company's new basis business (shareholder) profits taxable under Case I.</p> <p>2. Policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company can be taken as a Case I deduction when computing the company's taxable profits in Ireland.</p> <p>This request is for the period 2018 - Present.</p>		
02/03/2023	638/2023	Member of the Public	<p>Request access to the following files:</p> <ol style="list-style-type: none"> 1. the name, address and CHY number of all charities availing of charitable tax exemption under ss 207, 208 TCA, 1997 2. the name, address and CHY number of all sports bodies availing of tax exemption 3. the name, address and CHY number of all charities availing of tax relief on donations under s.848a of the TCA 	Refused	23/03/2023
06/03/2023	653/2023	Business Interest	<p>Requests for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of section 76B TCA 1997. In particular, cases relating to the application of this section to cases involving non-financial services companies (i.e., those taxpayers whose trade/business is not carrying on a trade of dealing in financial assets/liabilities/instruments) and the taxation treatment of unrealised gains/losses on financial instruments held by such taxpayers for the purpose of hedging trade related assets/liabilities. The records considered are those which relate to: Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Large Cases Division (LCD) and Medium Enterprise Division (MED).</p> <p>Also, to include records pertaining to discussions, correspondence etc under the Co-operative Compliance Framework (CCF).</p> <p>The search to be confined to the previous 5 years.</p>	Refused	30/03/2023
07/03/2023	657/2023	Member of the Public	Request for:	Partial Release	23/03/2023

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			<ol style="list-style-type: none"> 1. Minutes of meeting on 22 February 2017 between the Charity Regulatory Authority and two named individuals. 2. Minutes of meeting in Nenagh in 2000 (between Jan and Sept) attended by 8 people, including named individuals. 		
08/03/2023	675/2023	Media	<p>Request for data kept on export and imports of defined commodities in the categories of Horses, asses, mules, and hinnies (live and meat). Request for customs data on the number (quantity) and weight of imports and exports of the following commodities based on the tariff codes under the harmonised system. (HS Codes). Information should include the destination / origin (port if available), HS code, quantity (number), quantity (weight), exit / entry point/port. This should cover the years 2013 to the most recent available reporting period. It should be broken up by the standard reporting period (e.g., month or quarter).</p> <p>The HS Codes that should be included in this request are:</p> <ul style="list-style-type: none"> • 01012100 Pure-bred breeding horses • 01012910 Horses for slaughter • 01012990 Live horses (excl. for slaughter, pure-bred for breeding) • 01013000 Live asses • 01019000 Live mules and hinnies • 02050020 Fresh or chilled meat of horses, asses, mules, or hinnies • 02050080 Frozen meat of horses, asses, mules, or hinnies • 02068010 Fresh or chilled edible offal of sheep, goats, horses, asses, mules, and hinnies, for manufacture of pharmaceutical products • 02068091 Fresh or chilled edible offal of horses, asses, mules, and hinnies (excl. for manufacture of pharmaceutical products) • 02069010 Frozen edible offal of sheep, goats, horses, mules, and hinnies, for manufacture of pharmaceutical products 	Partial Release	03/05/2023

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			<ul style="list-style-type: none"> 02069091 Frozen edible offal of horses, asses, mules, and hinnies (excl. for manufacture of pharmaceutical products) <p>In answering this request can the Revenue Commissioners identify any known issues which may indicate errors or unreliability in the data. In this regard can the import figures (quantity) from Germany and Netherlands be double checked for the years 2022, 2020 and 2017 to ensure they have been properly recorded.</p> <p>Request for any notices or circulars that relate to potential issues in this data, which may impact on the correct interpretation of the figures.</p>		
20/03/2023	796/2023	Business Interest	Request for any opinions or records of Revenue addressing the impact of reorganisation relief in Section 584 TCA 1997 on the period of ownership requirement for Entrepreneur Relief in Section 597AA(2)(a)(A) TCA 1997. The timeframe is 1 January 2016 to present.	Partial Release	18/04/2023
22/03/2023	811/2023	Member of the Public	Request for the "EU-Israel Technical Arrangement".	Refused	20/04/2023
23/03/2023	822/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of subsections 530A (2) and 531(2) TCA 1997. The scope of this request is restricted to the previous 5 years. Request to be refined to records held within Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Partial Release	24/04/2023
27/03/2023	843/2023	Business Interest	Request for records held by Revenue in RLS, LCD and MED (RTS) relating to the period 1 January 2016 to date relating to: <ul style="list-style-type: none"> non-resident shareholders and any confirmations or decisions from Revenue relating to submissions by taxpayers looking to confirm or contend that an Irish company should not be considered a close company, due to the investor being non-resident; any submissions made by taxpayers relating to the application of section 434(7) TCA (e.g. setting out a request for RTS guidance on 	Partial Release	09/05/2023

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			<p>the application of the section with respect of particular fact patterns or seeking confirmation that a filing position is agreeable with Revenue) and any confirmations or responses made by Revenue to such requests; and</p> <ul style="list-style-type: none"> any confirmations relating to Revenue accepting or not objecting to a submission or request in respect of the non-operation of the section 440 close company surcharge. 		
27/03/2023	858/2023	Media	<p>Request for a database/spreadsheet/record of the number of complaints received by Revenue with regard to the Local Property Tax and payment letters for each month of this year.</p> <p>Request for copies of any records held referring or relating to public disquiet over how Revenue has managed letters around unpaid local property tax. This part of the request to cover the period 1 Jan 2023 to date.</p>	Partial Release	27/04/2023
28/03/2023	873/2023	Media	<p>Request for the number of criminal prosecutions brought before the courts in Limerick & Kerry 2020-2022.</p> <p>Request for the number of shadow economy activity complaints in Limerick & Kerry in 2020-2022.</p>	Full Release	27/04/2023
03/04/2023	929/2023	Business Interest	<p>Request for details of any cases submitted to Revenue for opinions and responses issued by Revenue together with any internal guidance or notes regarding the application of section 291A (6) TCA 1997, specifically the interest restricted under subsection (6) (a) (ii) and mechanisms for transferring this “stranded” interest under Section 400 TCA 1997 to a successor company where the conditions of Section 400 (5) TCA 1997 are met. Request is confined to records held within Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD), and covers the period from 2009 to date.</p>	Refused	04/05/2023
05/04/2023	968/2023	Member of the Public	<p>Request for the number of qualified property and other asset valuers on permanent staff if any.</p>	Full Release	08/05/2023

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			Request for a list of subcontractors. Request for the number of (1) random audits undertaken on the LPT (2) the number of targeted audits (3) the criteria for targeted audits and (4) the number of audits under each of these categories that resulted in a property's value being changed.		
11/04/2023	1005/2023	Member of the Public	Request all communications relating to KPMG and Revenue staff on Friday, 4th September 2020.	Refused	08/05/2023
17/04/2023	1049/2023	Media	Request for the number of HEOs employed by Revenue in Kerry and in Limerick.	Full Release	03/05/2023
19/04/2023	1090/2023	Media	Request for statistics on how many dogs and puppies were seized without documentation in 2022 and 2023 to date.	Refused	11/05/2023
24/04/2023	1119/2023	Media	Request for: <ul style="list-style-type: none"> • The review submitted by Revenue to the Dept. of Finance on the flat-rate scheme in the poultry sector in 2019 relating to arrangements in use within the poultry industry that could be used to engineer excess compensation for VAT. • Any subsequent records or correspondence between Revenue and the Dept of Finance and the Dept of Agriculture relating to the findings of the report. • The two reports that representatives of the poultry sector then presented outlining changes made to the operation of the flat rate scheme within the poultry sector, and which the sector believed addressed the concerns raised in the 2019 Revenue review. • Any subsequent records or correspondence relating to the poultry sector reports and the 2019 Revenue review. 	Partial Release	23/05/2023
21/04/2023	1123/2023	Business Interest	Request for records of any cases submitted to Revenue for opinion and any 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	22/05/2023

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27/04/2023	1140/2023	Member of the Public	<p>Request for the following records:</p> <ol style="list-style-type: none"> 1. a copy of the form 11 required to be submitted for sole trader in the year 2004 and 2005 and 2006. a copy of a record which is described as 'NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2006 – DECEMBER 31ST 2006 Notes on element's'. For your information I attach a copy of a document with the same heading found on the internet, but I do not know if this internet sourced document is a copy of an Irish revenue administration document in use in 2006 (or for 2006). If such a record exists, I would like a copy of this record 2006 (or for 2006) document and its equivalent (same purpose) that was in use in 2004 and 2005. Again, for your information, you will see on page 75 of the attachment (NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2006 – DECEMBER 31ST 2006), an attribute for 'disposal site child self' and system treatment thereof by revenue staff/system. 2. a copy of a record which describes the documents required to be submitted by a taxpayer in order to avail of the 'build a house on a side garden for a child of yours or disposal of a site to a child'. 3. a copy of the record describing what taxpayer submitted documents are required in order to avail of capital gains tax exemption rule regarding 'building a house for a child of yours on a side garden' or 'disposal of a site to a child'. 4. a copy of the record describing what the taxpayer's child's obligations are, in circumstances whereby a parent has made use of 'build a house for a child of yours on side garden's rule' or 'dispose of a site to a child' (and consequently did not pay capital gains tax which otherwise would result following the part disposal - sale- of the original house property following build of new house). 	Full Release	25/05/2023
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			<p>5. a copy of the record which covers administrative guidelines, for use by revenue staff, regarding treatment of 'disposal of a site to a child', when this is indicated by a taxpayer in his or her tax returns.</p> <p>6. a copy of the record which describes to revenue staff how to assess if the capital gains tax exemption rule is being correctly applied following a taxpayer's use of rule 'building a house for a child of yours on a side garden' and the rule 'disposal of a site to a child'.</p>		
26/04/2023	1145/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 552(1B) TCA 1997. The request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Full Release	24/05/2023
26/04/2023	1146/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 381A TCA 1997. Our request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Full Release	22/05/2023
02/05/2023	1158/2023	Media	Request for records relating to the seizure of animals (dead and alive) by Customs during 2022 and 2023 to date, to include incident reports, photos, or other records containing details of the seizure, including date and location.	Partial Release	25/05/2023
02/05/2023	1168/2023	Member of the Public	Request for all versions of the Climate Action Plan, which all organizations are required to have according to the Climate Act, to include: <ol style="list-style-type: none"> 1. Full details of all Plans you have had since the Act came into force 	Full Release	29/05/2023

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			<ol style="list-style-type: none"> 2. Date of publication of each Plan 3. Date each Plan came into force 4. The amount of money, broken down according to the reasons for the costs, spent on the creation and implementation of each Plan. 		
02/05/2023	1178/2023	Media	Request for copies of any correspondence between Revenue and the Department of Finance (or any other government department) with regard to the ongoing/continued publication of the tax defaulter list. This request to cover the period 1 Jan 2023 to date of receipt of the request.	Partial Release	30/05/2023
08/05/2023	1263/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 87B TCA 1997. The request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Partial Release	06/06/2023
22/05/2023	1359/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 546(A) TCA 1997. The request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Partial Release	19/06/2023
29/05/2023	1425/2003	Media	Request for a record/spreadsheet/database of the amount paid to Revenue with regard to unpublished tax settlements last year. <ul style="list-style-type: none"> • A record of how many cases this related to. • A breakdown if possible, of the amount paid in unpublished tax settlements according to industry/sector. 	Partial Release	27/06/2023

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			<ul style="list-style-type: none"> • A breakdown if possible, of the percentage of tax settlements according to whether it was an individual, a sole trader, a limited company, a corporation etc. • An anonymised record of the top twenty largest settlements in this category from last year. 		
31/05/2023	1436/2023	Member of the Public	<p>Request for</p> <ul style="list-style-type: none"> • Location data for waste disposal sites associated with fuel laundering in the 6 border counties of Ireland. • Any data on the number of Fuel laundering facilities, their general function (filtration, distillation type etc) and the dates they were discovered. This request should cover the October 2018 to date. 	Partial Release	29/06/2023
12/06/2023	1510/2023	Member of the Public	Request for a copy of the latest induction booklet provided by Revenue to newly recruited clerical officers.	Full Release	28/06/2023
15/06/2023	1542/2023	Member of the Public	<p>Request for a list of contract awards made by the Department within the period from 1st January 2020 to 31st May 2023, for contracts under the following CPV codes:</p> <ul style="list-style-type: none"> • 48000000-8 - Software package and information systems • 48100000-9 - Industry specific software package • 48200000-0 - Networking, Internet, and intranet software package • 48300000-1 - Document creation, drawing, imaging, scheduling, and productivity software package • 48400000-2 - Business transaction and personal business software package • 48500000-3 - Communication and multimedia software package • 48600000-4 - Database and operating software package • 48700000-5 - Software package utilities • 48800000-6 - Information systems and servers • 48900000-7 - Miscellaneous software package and computer systems 	Full Release	12/07/2023

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			<ul style="list-style-type: none"> • 72000000-5 - IT services: consulting, software development, Internet, and support • 72100000-6 - Hardware consultancy services • 72200000-7 - Software programming and consultancy services • 72300000-8 - Data services • 72400000-4 - Internet services • 72500000-0 - Computer-related services • 72600000-6 - Computer support and consultancy services • 72700000-7 - Computer network services • 72800000-8 - Computer audit and testing services • 72900000-9 - Computer back-up and catalogue conversion services <p>In relation to each contract awarded, the following details are requested: Description of contract, Contract Value, Contract Period, and Supplier awarded.</p>		
19/06/2023	1549/2023	Media	<p>Request for details of all moneys paid to the company Wagtail Ltd for the period 1 Jan 2022 to date plus a description of services provided by the company.</p> <p>Request for details of all moneys paid to any other firm relating to sniffer dog or other canine services during the same period, broken down in as many categories and as much detail as possible.</p>	Full Release	07/07/2023
19/06/2023	1563/2023	Business Interest	<p>Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding cases submitted to Revenue as per the "Notes" paragraph on the bottom of page 3 of TDM Part 13-01-02 - Close Companies: Interpretation and General. The paragraph in question considers the application of close company rules to institutional investment entities such as private equity funds and</p>	Partial Release	14/07/2023

**Freedom of Information requests for non-personal records
January – June 2023**

			invites taxpayers to make submissions to Revenue on a case-by-case basis. The request is for the period commencing 01/01/2017 to date.		
21/06/2023	1589/2023	Business Interest	Request for records (including but not limited to correspondence, internal memoranda, and documents which apply relevant precedents, guidance, legislation, and case law to the background facts) relating to the application of Section 643 TCA 1997 to disposals of Irish land and buildings. Refined to previous 5 years and RLS, RTS and LCD.	Partial Release	17/07/2023
27/06/2023	1630/2023	Member of the Public	Request for a copy of a letter issued on July 28 2020 from the General Secretary, Education and Training Boards Ireland to Revenue.	Full Release	18/07/2023
27/06/2023	1650/2023	Member of the Public	Request access to any record which is a formal delegation of a function or functions by the head of your body under section 20 of the Freedom of Information Act 2014 and which is currently in force.	Full Release	14/07/2023
27/06/2023	1676/2023	Member of the Public	Request access to any record which lists additional facilities or services recommended or provided in your department/office/body for cyclists since publication of the Government's Climate Action Plan in 2022.	Full Release	18/07/2023