

Summary of Internal & External Reviews issued in 2013/2014

	Type of Review	Summary of Request	Reviewer's Decision	Summary of Reviewer's findings
1	External Review	Review of Revenue's decision to extend the audit period for the case; that Revenue interfered with taxpayer's pension entitlements; alleged incorrect refusal of tax clearance certificate (TCC); allegation of Revenue's reliance on fraudulent records and manner client treated.	Against taxpayer	The Reviewer found that the reason to extend the period was valid; that the pension issue is a matter between the taxpayer and the Department of Social Protection; that at the time of refusal of the TCC the taxpayer had liabilities yet unpaid. The Reviewer rejected the claim of reliance on fraudulent records and the allegation that taxpayer has been treated unfairly by Revenue.
2	External Review	Review of alleged misconduct of Revenue officials during unannounced visits	Against taxpayer	The Reviewer stated that the conflicting accounts given could not be reconciled and noted that the account of a third party did not support the allegations made. The Reviewer did not find that there was evidence to uphold the allegation that Revenue officials acted improperly.
3	External Review	A Corporation Tax return was submitted to Revenue omitting a claim in respect of the first instalment of excess Research & Development (R&D) credits. A claim must be made within 12 months of the end of the accounting period in question. The agents requested that late filing should be permitted as due to exceptional circumstances, the return was not submitted on time.	Against taxpayer	Reviewer stated that Revenue had correctly applied legislation. The Reviewer did not accept the submission that the late application should be accepted due to unforeseen circumstances
4	Internal Review	Revenue's decision not to allow relief under Seed Capital Scheme	Against taxpayer	The Reviewer outlined details of conditions that should be satisfied in order to qualify for relief. A form B5 (stamped by CRO) was not presented with the relief

				application as evidence of the share issue. He found that in the absence of evidence that an allotment of shares took place on foot of an investment in the company, the relief cannot be granted.
5	External Review	Review sought in relation to an underpayment that arose following the change in the complainant's personal circumstances. The complainant asserted that Revenue was advised of the change but Revenue failed to act on the correspondence and underpayments arose which would not exist had Revenue acted on it.	Against taxpayer	The Reviewer accepted that mistakes had been made and noted that Revenue had apologised for these errors. The Reviewer accepted that the taxpayer had sent a letter but also accepted that Revenue had not received this letter. The Reviewer acknowledged that a reasonable repayment schedule had been agreed with Revenue.
6	Internal Review	Review requested re Revenue's decisions to a) attribute a certain level of CO2 emissions to taxpayer's car and b) dispute re registration year of the car.	Against taxpayer	The Reviewer found that the documentation to support Revenue's decision was compelling. He referenced research conducted by the Central Vehicle Office (CVO) and concluded that they had acted correctly in amending the CO2 emissions and registering the car in the year determined.
7	Internal Review	Internal Review sought regarding dispute about treatment of a company loan as Benefit in Kind (BIK).	Against Taxpayer	Reviewer's decision was that the legislation was applied appropriately, that Revenue's treatment of the taxpayer was reasonable and that the Income Tax assessment on BIK was correct.
8	External Review	External Review requested by taxpayer who applied for a Grant of Administration after seeking advice from Revenue re possible Capital Acquisitions Tax (CAT) liability on an insurance policy. Taxpayer stated that	Revised/partly revised.	The Reviewer found that the taxpayer had not established that a verbal agreement was reached with Revenue. The charging of interest is a matter for Revenue under their Care and Management provisions and the Reviewer

		the original liability included an interest charge but claims he was advised verbally by Revenue that interest would not be charged.		suggested that a compromise should be reached.
9	External Review	Review requested of the decision not to allow Favourite Nephew Relief under the Capital Acquisitions Tax Consolidation Act 2003, on the basis that the applicant had not substantially worked the lands on a full-time basis for a period of 5 years prior to the date of his relative's death.	Against taxpayer	The Reviewer found that the taxpayer had not met a specific statutory condition for granting the relief and it was on this basis that Revenue refused the relief.
10	Internal Review	Review requested re Revenue's refusal to allow a refund on the basis that a valid claim was not made within 4 years (Section 865 TCA 1997). The taxpayer claimed that an intention to claim relief was made within the legislative timeframe.	Against taxpayer	Reviewer considered the legislation and found that a valid claim was not made within the statutory timeframe and there is no provision in the legislation for indicating an intention to make a claim.
11	External Review	Review requested regarding a surcharge levied for late filing and payment in relation to Capital Acquisitions Tax and Revenue's subsequent refusal of an application to waive/reduce the surcharge.	In favour of taxpayer	The Reviewer considered the case in detail and found that Revenue should reconsider the application to waive/reduce the surcharge in light of the circumstances outlined.
12	External Review	Review requested regarding delays in concluding an audit; extension of audit to encompass earlier years and suspension of Value Added Tax (VAT) repayments.	Against taxpayer	The Reviewer found that Revenue did not unduly delay progress in this case; that extending the audit to previous tax years was not unreasonable and that the suspension of VAT repayments pending response to various queries made by Revenue was not unreasonable.

13	External Review	Request regarding a decision not to allow an appeal against commencement of an enquiry into offshore accounts. The taxpayer contends that he was not given adequate timely information regarding his right to appeal and that his rights under the Customer Service Charter were infringed.	Revised/partly revised.	<p>The Reviewer found that Revenue's decision re refusal of an Appeal was correct as the taxpayer had no legal right to challenge Revenue conducting an enquiry into the matter. The Reviewer concluded that Revenue had solid grounds to continue with its enquiry. On the provision of adequate and timely information regarding right to appeal and Revenue's adherence to the Customer Service Charter, the Reviewer found that Revenue was incorrect to assume that the taxpayer's advisors would have informed him regarding any right of appeal at the outset of the enquiry. Revenue should have advised the taxpayer accordingly.</p> <p>The Reviewer also noted that the Customer Service Charter is 'two-sided' and contains mutual commitments. The taxpayer had not complied with the commitment to provide reasonable and timely information, co-operation etc., which had impeded the progress of the enquiry to date</p>
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