

2026 Higher Executive Officer: Tax Specialist – Various Locations

Candidate Information Booklet

REVENUE,
THE RECRUITMENT UNIT, CORPORATE SERVICES DIVISION,
SHIP ST, DUBLIN CASTLE, DUBLIN 2.

DEADLINE FOR APPLICATIONS: 13:00 ON FRIDAY, 6 FEBRUARY 2026



2026 Revenue Open Competition for Appointment to the Position of Higher Executive Officer, Tax Specialist – Various Locations

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1 About Revenue

Who Are We?

Revenue is the Irish Tax and Customs administration and is a large, decentralised organisation with offices in over 30 locations nationwide.

Revenue's mission is "To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls".

We are a highly responsive and progressive organisation with a reputation for excellence and our core values of respect, professionalism, collaboration, agility, and integrity are at the heart of our culture and how we operate.

In 2025, Revenue collected over €106 billion net in taxes and duties for the Exchequer, and over €34 billion in non-Exchequer receipts on behalf of other Government Departments, Agencies and EU Member States. Revenue is also responsible for customs trade facilitation and frontier control.

Our workforce of almost 7,000 people supports compliance for 4.4 million employments, 0.3 million employers, 0.9 million businesses, 0.3 million VAT traders, 0.1 million customs traders and 1.4 million property owners.

The skills, capability and professionalism of our people, the flexibility of our structures, and our ability to harness and support innovation in technology and business practices are key to our success. [Revenue's Organisational Structure](#) provides an idea of the types of work undertaken by each of our Divisions.

2 The Role

2.1. Job Description

Higher Executive Officer is a key leadership and middle management position, which provides an excellent opportunity to build a career in tax, customs and excise whilst making a valuable contribution across a wide variety of work. You will be involved in contributing to the delivery of [Revenue's Statement of Strategy](#), undertaking work which will assist in both confronting non-compliance and developing tax and duty policy.

Depending on the role to which you are assigned, the functions and duties that a Higher Executive Officer Tax Specialist might typically be required to undertake include **some of the following**:

MANAGING

- Managing multiple stakeholders/ projects while overseeing the efficient delivery of objectives in agreed timeframes.
- Advising and interacting with senior management in respect of their areas of responsibility.
- Coaching and mentoring staff and fostering a culture of continuous improvement and professional growth.

ANALYSING

- Making well-reasoned and balanced recommendations and/ or decisions by critically analysing complex tax technical cases.
- Applying risk knowledge to analysis of tax records to identify and challenge tax risks and behaviours, including tax avoidance and evasion.
- Using statistical analysis to assist in increasing taxpayer compliance and to improve Revenue's services using electronic methodologies.
- Analysing transfer pricing arrangements within a multinational group.

COMPLIANCE WORK

- Working both individually and leading a team to undertake Revenue audits, investigations, and other compliance interventions (including using electronic audit techniques – eAudit) in line with Revenue’s Compliance Intervention Framework and the Code of Practice for Revenue Compliance Interventions.
- Visiting business premises for in-person interaction with both taxpayers (business and personal) and tax advisers.

INTERPRETING/ GUIDING

- Advising and communicating with stakeholders including Revenue staff, tax practitioners, and taxpayers and/ or their agents on the interpretation of technical tax, and customs and excise duty law and practice.
- Identifying needs, researching, and/ or contributing to the preparation and publication of quality guidance on tax including tax and duty manuals and content on the Revenue website.
- Developing and facilitating training programmes, workshops, and webinars on complex tax topics to keep staff informed about changes in tax law and compliance practices.
- Collaborating and partnering with subject matter experts to ensure the accuracy and relevance of training content and work to incorporate real-world case studies and examples in training material.
- Drafting initial replies to Parliamentary Questions from Government and Representations relating to tax and duty technical issues.

DEVELOPING POLICY

- Contributing to the evaluation and development of tax, customs, and excise policy by identifying opportunities for improvement of legislation with a particular focus on impact and implementation, and liaising with the Department of Finance and the Office of Parliamentary Counsel on those changes.
- Researching and advising on new legislative proposals on national and international taxation and customs issues.

- Supporting Senior Management in preparing documentation for the Finance Bill, including the drafting of briefing material for the Bill's passage through the Houses of the Oireachtas.

REPRESENTING

- Attending/ presenting at tax appeals hearings before the Tax Appeals Commission and the courts.
- Working as part of the Irish Competent Authority team to resolve international transfer pricing related disputes with foreign jurisdictions for Mutual Agreement Procedure (MAP) and Advance Pricing Agreement (APA) cases.
- Occasionally representing Ireland nationally and at EU and international level on relevant tax issues.

Applicants should note that Revenue is a responsive and agile organisation and, as such, they may be assigned to projects and other duties appropriate to the grade of Higher Executive Officer, Tax Specialist.

2.2. Training and Development

While we expect Higher Executive Officer, Tax Specialists to come to us with relevant qualifications as set out in Section 5.2, Revenue provides excellent opportunities for personal development and life-long learning.

We have a wide range of roles across all aspects of the tax code with a commitment to mobility and development. We operate a specially developed modern performance measurement framework aimed at building skills and maximising potential.

We sponsor and support a wide range of training courses, including those leading to recognised qualifications. In addition to the bespoke technical training outlined below, Revenue offers a range of enhanced support for employees who wish to pursue professional qualifications in their relevant fields. These supports include a generous study leave

allocation for attending lectures and preparing for exams, extra tutorials, and access to subject matter experts, as well as peer learning and support throughout the process.

Technical Training

It is anticipated that all appointed candidates will undertake some form of training, depending on their qualifications and/ or experience. This may include: tax technical training; practical training carrying out Revenue interventions; and may also include an academic qualification on a course accredited by a recognised academic institution and/ or professional body, on which you will be required to successfully complete all relevant exams.

Training covers many areas of tax, customs and excise law and procedures and is specifically aimed at providing Higher Executive Officers with the technical skills to undertake the full range of Revenue compliance work.

Examples of practical elements of the training may include:

- Business taxes audit of both chargeable persons and companies
- Practical workshops hosted by subject matter experts from operational areas
- Comprehensive compliance interventions on individuals, including PAYE taxpayers
- Investigative work to detect tax and duty evasion across all tax and duty types
- Applying analytics to Revenue's business, intelligence, and risk systems to detect compliance risks.

You will also be required to manage your normal day-to-day work commitments, as detailed in Section 2.1, in conjunction with completing any required training and assessment/s, as determined by the organisation.

2.3. Why Work for Revenue?

Making a Difference

A career in Revenue is meaningful, varied, challenging and interesting, and can encompass a wide range of activities in the areas of tax, customs and excise, administrative law, and ICT.

Revenue staff enjoy rewarding careers with work ranging from direct engagement with individual taxpayers, businesses, and tax agents; to policy development and analysis; investigative work; legal services; and frontier management to name but a few.

Our staff work both independently and as part of a team in a dynamic environment. We offer exciting opportunities to solution-orientated people whose values align with ours to help us be a high performing and responsive tax and customs administration.

Learning and Development

Revenue recognises the value of investing in its staff and developing their skillsets both to their benefit and to the benefit of our overall capability as an organisation.

Revenue provides excellent opportunities for personal and career development, as well as lifelong learning in leadership, management, and technical skills.

Equality, Diversity, and Inclusion

Revenue is an equal opportunities employer. We promote, recognise, and respect the cultural diversity within our workforce, nurturing a culture of dignity and respect for all, with a team dedicated to supporting diversity, inclusion, and wellbeing.

Environment

We acknowledge our duty within our workplace and to the wider environment. We encourage approaches that reduce our carbon footprint by communicating and managing sustainable practices in our offices, as well as engaging with 'Green' Public Procurement policies in securing goods and services.

Work-Life Balance

In addition to the personal and professional fulfilment of positively impacting on Irish society and the support that Revenue offers its staff in achieving this, other benefits to a career in Revenue include:

- Stable employment following a one-year probationary period
- Flexible working hours
- Flexi-leave (for grades up to and including Higher Executive Officer)
- Option to apply for a shorter working week/ year following probation and **subject to approval**
- Blended working opportunities: while requests for blended working may be facilitated, some on-site attendance will be required in all roles, in line with business needs.¹

Working for Revenue - What Our Staff Think

'I have worked with Revenue for two years and was promoted to the HEO Tax Specialist role 6 months ago. I get to work a **variety of cases** from complex multi-tax head audits to investigating specific tax risks i.e., the impacts of share valuation on capital gains. **Liaising** with external and internal stakeholders, **researching** legislation and **reviewing** books and records are all part of my work, and no two days are the same. As a HEO I get to take part in networks and **have a real impact on the way we work**. Working at Revenue is a joy, because help is never far away. Everyone works towards a mutual goal. At Revenue, I am able to **develop myself professionally** while having a balanced life outside work.' **Anni, Higher Executive Officer, Medium Enterprises Division**

¹ On-site attendance may also include customer business premises, role dependent.

‘My role within High Wealth & Financial Services Division (HW&FSD) is varied, interesting, and challenging. Divisional functions include the responsibility for the management and development of service, compliance and audit functions for the wealthiest individuals in the State and Financial Services. I have been given the opportunity to contribute to policy change, expand my tax knowledge and meet new colleagues through my membership of internal specialist tax network groups.

Revenue provides opportunities for growth by supporting continued professional development and offering a wide range of Learning and Development opportunities. Since joining Revenue, I have completed a third-level qualification in taxation, which I achieved with support from Revenue through the provision of additional study and exam leave and mentoring from colleagues.

Currently, Revenue provides employees with the option to work a blended working pattern which, for a father of three children, is a valuable option promoting a healthy work-life balance. In addition, Revenue supports its staff through its commitment to its Wellness programmes with the key aim of ensuring a workplace that supports staff and their wellbeing.

In summary, if you want to work in an organisation that encourages self-development, supports education, offers promotional opportunities and varied job roles, then Revenue is the place for you.’ **Darren, Higher Executive Officer, High Wealth & Financial Services Division.**

‘I joined Revenue nine years ago as a Clerical Officer and was promoted twice within the space of three years. Throughout this period, I have always been encouraged and supported to upskill and further my education. Revenue’s support has been invaluable – I completed a Diploma in Advanced Taxation, and I am now undertaking the Chartered Tax Adviser qualification, with enhanced study leave and upfront payment of fees provided to support my progress. Working as a Higher Executive Officer has provided me with an exciting and varied role. Each case presents new challenges and opportunities



to engage with colleagues, taxpayers, agents, and other Revenue divisions to find the best outcome. My work primarily involves dealing with large corporations, offering a **fascinating insight into the complexity of modern tax** matters. Revenue also places a strong emphasis on work-life balance. The flexibility to work from home is a huge benefit and helps me maintain a high standard of performance while balancing a busy family. I would **highly recommend Revenue** as an excellent place to build a rewarding career.' **Mihaela, Higher Executive Officer, Large Corporates Division.**



'I entered Revenue this year as a Higher Executive Officer working in Revenue Legislative Services (RLS). The range of work is very varied and interesting. I have been involved in **drafting of legislation** for the Finance Bill, which meant **researching** the requirements and **engaging** with counterparts in other Government departments and internal colleagues. I have **prepared and updated guidance material** and website information for taxpayers in respect of specific parts of my brief. I have also been involved in the **interpretation and application of legislation** in response to technical queries. Additionally, I have conducted a review of the exemptions within my brief and the related published guidance. Overall, I have been afforded the opportunity to **take on new tasks** and have been very well supported in achieving the required objectives. Every day provides an opportunity to learn more and to meet **new challenges**, which I enjoy very much.

As a new entrant to Revenue, I have been **very impressed with the welcoming, friendly culture** which exists within RLS. In addition to valuable on-the-job training, Revenue provides wide ranging opportunities for Learning and Development, with staff encouraged and supported to gain new qualifications.

Work-life balance is one of the benefits of working for Revenue which makes Revenue an employer of choice. Working for Revenue, I am facilitated in managing my home life, while engaging in a meaningful and rewarding career.' **Elaine, Higher Executive Officer, Revenue Legislative Services.**

3 Person Specification

This is a middle management position which involves analysing, interpreting, and/or drafting tax legislation, to include customs and excise, to support compliance and confront non-compliance.

Necessary elements of the role may involve face-to-face interaction with both taxpayers (business and personal) and tax advisers, as well as site visits to business premises. The role may also involve representing Revenue in interdepartmental discussions and representing Ireland at national and international fora. Therefore, excellent communication skills, both written and verbal, are essential.

An interest in developments in business and the economy generally is expected, as is an awareness of the international tax agenda and being comfortable discussing wide-ranging tax, customs and excise, and business matters with relevant stakeholders.

A commitment to ongoing training and development and a keen interest in taxation and/ or accounting is essential. A challenging and varied career will be offered to successful candidates.

Applicants should have all the abilities required of a Higher Executive Officer Tax Specialist. In particular, applicants must demonstrate, by reference to specific achievements in their work or academic career to date, that they possess or have the capacity to quickly acquire and assimilate the skills and knowledge required for the role of a Higher Executive Officer Tax Specialist. A description of the competencies is set out in the [Appendix](#).

4 Location

Please select your location preferences when completing the application form. You may only select a location where you would be prepared to take up a position and you may only select a maximum of 2 locations. Please also note while you may not change your location preferences after the closing date of this competition, Revenue may, subject to business needs, offer posts in other locations which were not cited as location preferences at application stage. If this occurs, offers would be made in strict order of merit from the panel established.

Revenue has modern, flexible, and family-friendly working policies, which include opportunities for blended working. In blended working arrangements, some office attendance in your location preference (and occasional attendance in Dublin) will be required in all roles, in line with business needs.

Revenue has an active mobility policy; appointees may apply to move to a Higher Executive Officer level role in Revenue or another Government Department under the [Civil Service Mobility Scheme](#) after 2 years in the post.

5 Essential Entry Requirements

5.1. Citizenship Requirements

To qualify, candidates must be eligible by the date of any job offer. Revenue cannot provide guidance on an individual's status. Eligible candidates must be:

- a) A citizen of the European Economic Area (EEA). The EEA consists of the Member States of the European Union, Iceland, Liechtenstein, and Norway; or
- b) A citizen of the United Kingdom (UK); or
- c) A citizen of Switzerland pursuant to the agreement between the EU and Switzerland on the free movement of persons; or
- d) A non-EEA citizen who has a stamp 4² or a Stamp 5 permission.

There are some restrictions on eligibility and appointments. Please see [Paragraph 15](#).

5.2. Qualifications

In addition to their qualification parchment, candidates may be required to provide transcripts as evidence of their eligibility. Candidates **must**, on or before, Friday, 6 February 2026, at least:

5.2.a. have obtained a minimum of a Level 8 qualification on the [National Framework of Qualifications \(NFQ\)](#), which includes a financial or legal subject undertaken in the final year

OR

5.2.b. have obtained a minimum of a Level 7 qualification on the [National Framework of Qualifications \(NFQ\)](#) in at least ONE of the following, which must be included in the official qualification title: Taxation, Accounting, Law, Economics, Statistics, Mathematics, Finance, or Commerce

OR

5.2.c. hold a recognised industry-certified equivalent qualification in Taxation or Accounting that Revenue agrees to be at least an equivalent or higher standard to 5.2.b.

² Please note that a 50 TEU visa, which is a replacement for Stamp 4EUFAM after Brexit, is acceptable as a Stamp 4 equivalent.

6 Application Process

6.1. Completing the Form

The application form must be fully completed and submitted correctly to the specified e-mail address. Please note the following information carefully:



- The application form is an **MS Word** document with restricted editing.
- You are strongly advised to complete and submit this form well in advance of the deadline.
- There is a Guidance on Completing the Form section at the end of the document. Read this **in advance of completing the form** for hints and tips on how to enter content.
- Revenue is a leading and innovative user of digital technology and embraces it as a key enabler to drive its mandate effectively. In line with this ethos, you may use modern technology, including artificial intelligence, in preparing your application; however, you must be able to provide evidence during the selection process to support the information presented in your application.
- On completion, please save the document as “HEO Tax Specialist 2026 - Your Name”. You will be required to attach it to an email for submission once completed.
- Please return in MS Word format only. **PDFs will not be accepted.**
- Should you experience any difficulties completing the form, please contact CSDOpenRecruitment2@revenue.ie.

6.2. Submitting the Form

Submit the application form, with the subject line “HEO Tax Specialist 2026 – Your Name” to Revenue_Open_Recruitment3@revenue.ie. This email address is for completed applications only.

- The onus is on the candidate to ensure that their form is fully and correctly completed. Incomplete forms or forms submitted in the incorrect format will not be processed.

- It is not advisable to submit more than one version of your application form. If more than one version is received before the closing date and time, **only** the most recent version will be used in the competition. Earlier versions, although submitted, **will not be processed** after the closing date and time.
- Application forms must be submitted by the deadline. No extensions will be given, and for this reason, it is crucial that you submit your application form **well in advance of the closing date and time. Changes to forms cannot be accepted after the deadline.**
- Do not send a link to a file-sharing platform.

6.3. Deadline for Receipt of Applications

Closing date and time: Friday, 6 February 2026, at 13:00.

6.4. Photograph

A passport style photograph must be inserted into the application form, please see our instructions on [Inserting a Photo](#).

6.5. Queries

Please forward any queries to CSDOpenRecruitment2@revenue.ie.

6.6. Curriculum Vitae/Cover letter

A Curriculum Vitae and Cover letter is not required and should **not** be submitted.

6.7. Proficiency in Irish

Candidates are asked on the application form to indicate if they wish to claim proficiency in Irish. Indicating proficiency in Irish on the application form will be taken as a declaration of interest in an Irish speaking role, should such a role arise during the lifetime of the panel. Revenue will note the interest declared by a candidate and if a role requiring fluency in Irish is available, the candidate's competency will be tested when coming under consideration for assignment.

7 Selection Methods

7.1. Potential Selection Methods

These **may include** some or all of the following:

- An Eligibility Sift to determine if candidates meet the Essential Entry Requirements.
- Shortlisting of candidates based on the information contained in their application form.
- Online assessment tests.
- A competitive in-person interview (final stage) based on the information provided in the application form, along with the essential competencies required for the post. This may include a presentation relevant to the role (topic will be identified when candidates are scheduled for interview).

Candidates are **not permitted** to use any type of recording equipment at any stage of the selection process. This applies to any form of sound recording and any type of still picture or video recording, whether including sound recording or not, and covers any type of device used for these purposes.

7.2. Assessment Boards

An assessment board, or boards, will be set up by Revenue to conduct any interim selection processes and interviews.

7.3. Shortlisting Stage

During any shortlisting exercise that may be employed, a board will examine the application form and assess it against pre-determined criteria based on the requirements of the position (as specified in The Role, Person Specification, Essential Entry Requirements and Competency descriptions). It is, therefore, in a candidate's interest to provide a detailed and accurate account of their qualifications and experience relevant to the role on the application form.

It is important to note that while a candidate may meet the eligibility requirements of the competition, if the numbers applying for the position are such that it would not be practical to interview everyone, it may be decided that a smaller number will be called to the next stage of the selection process.

In this respect, the shortlisting board(s) will select a group who, based on an examination of the application forms, appear to be most suitable for the position. This is not to suggest that other candidates are necessarily unsuitable or incapable of undertaking the role, rather that there are some candidates, who based on their application, appear to have more relevant experience.

It is important to note that candidates must reach the required standard in any interim selection stage to be considered suitable for progression to the next stage of the selection process.

Please note that while verbal feedback will not be provided following a shortlisting process, all unsuccessful candidates will receive their scores along with a feedback comment from the shortlisting board.

7.4. Final Interview Stage

Candidates who are successful in any interim selection stage may be invited to the final interview stage. This stage will consist of a competitive, in-person interview that will focus on the information provided in the application form which will be assessed against the key requirements for the role, as specified in The Role, Person Specification, Essential Entry Requirements and Competency descriptions. You may also be asked to provide additional information regarding your experience/ expertise to determine your suitability. The interview may also include a presentation by the candidate. If a presentation is required, the topic will be identified when candidates are being invited to attend for interview.

It is important to note that at the final interview stage, applicants must reach a minimum standard of 55% in each scoring area, including the presentation, if there is one, to be considered for inclusion on the panel.

7.5. Panel

A panel³ will be established from this competition to fill positions that may arise over the lifetime of the panel. This panel will expire one year from the date of its establishment. Placement on a panel is not a guarantee of appointment to a position.

It is important to note that:

- Once an offer is accepted, the candidate will not be considered for any other appointment from the panel
- If an offer of a post in a location is declined, the candidate may not be considered for the declined location again; but may remain on the panel in consideration for offers of posts arising in other locations.

7.6. Job Posts

Candidates who are successful in this competition may be offered posts in other government departments, or elsewhere in Revenue as appropriate, in accordance with business needs. Candidates who decline posts in other government departments will remain eligible for consideration of posts in Revenue in accordance with section 7.5.

7.7. Reasonable Accommodations

Reasonable accommodation in our selection process refers to adjustments and practical changes which would enable a candidate with a disability to have an equal opportunity for this competition. Examples of adjustments we provide include the use of assistive technology, extra time, scribes and/ or readers.

Please be assured that having a disability or requiring adjustments will not impact on your progress in the selection process; you will not be at a disadvantage if you disclose your disability or requirements to us. Your disability and/ or adjustments will be kept entirely confidential.

If a candidate requires any reasonable accommodations to be made at any stage of the selection process, the candidate should set out the requirement on the application form and

³ The term panel refers to a group of successful candidates who have been ranked in order of merit based on interview performance/ total score.

Revenue will endeavour to make the necessary arrangements. Alternatively, candidates can email CSDOpenRecruitment2@revenue.ie. Requests for reasonable accommodations must be outlined in advance; any matters brought to attention afterwards may not be taken into consideration.

8 Availability and Admission

8.1. Availability

During the selection process, the onus is on all applicants to make themselves available on the date(s) specified by Revenue and to make whatever arrangements are necessary to ensure that they receive communications sent to them at the contact details specified on their application form. Revenue will not be responsible for refunding any expenses incurred by candidates. The admission of a person to a competition, or invitation to attend interview, or a successful result letter, is not to be taken as implying that Revenue is satisfied that such a person fulfils the requirements or is not disqualified by law from holding the position.

8.2. Suitability for a Post (or Admission)

Prior to confirming any candidate for appointment from this panel, Revenue will make all such enquiries as are deemed necessary to determine the suitability of that candidate. Until all stages of the recruitment process have been fully completed, a final determination cannot be made, nor can it be deemed or inferred that such a determination has been made.

9 Confidentiality

Protecting confidentiality is a priority. Revenue guarantees that all enquiries, applications, and all aspects of the proceedings are treated as strictly confidential and are not disclosed to anyone, outside those directly involved in the competition process. Revenue will not contact referees, employers, or previous employers without a candidate's consent and then only if the candidate concerned comes under consideration for appointment.

10 Code of Practice

This competition is being organised in accordance with the Code of Practice entitled Appointment to Positions in the Civil Service and Public Service published by the Commission for Public Service Appointments (CPSA). Revenue will consider any requests for review in accordance with the provisions of this code which may be accessed at www.cpsa.ie.

Revenue is an equal opportunities employer. Assignments will be made on the basis of qualifications and the ability to carry out the responsibilities of the grade or post.

10.1. Review and Complaint Procedures under the CPSA Code of Practice

If a candidate is unhappy following the outcome of any stage of a selection process, they can either:

1. Request a Review of a decision made during the process
- OR
2. Make a Complaint that the selection process followed was unfair.

A candidate can follow either one of the two procedures in relation to the same aspect of a selection process, but not both. Where a review of a selection process has taken place under Section 7 of the Code of Practice, a complainant may not seek a further review of the same process under Section 8 of the Code of Practice, other than in the most exceptional circumstances that will be determined by the Commission for Public Service Appointments (CPSA) at its sole discretion.

There is no obligation on Revenue to suspend an appointment process while a review or complaint is being considered. However, the CPSA expects that, where possible, Revenue will intervene in cases where it finds an error is likely to have occurred.

11 Canvassing

11.1. Disqualification

Canvassing will disqualify and will result in exclusion from the process. Candidates must not:

- Knowingly or recklessly provide false information.
- Canvass any person with or without inducements.
- Interfere with or compromise the process in any way. A third party must not impersonate a candidate at any stage of the process.

11.2. Contravening Canvassing Provisions

Any person who contravenes the responsibilities and obligations set out in Sections 4.3 of the Code of Practice, or who assists another person in contravening those provisions, is committing an offence. Such a person is liable to prosecution that may result in a fine, imprisonment or both. In addition, where a person found guilty of such offence was or is a candidate in a recruitment process, then, where a candidate:

- Has not been appointed to a post, they will be disqualified as a candidate
- Has been appointed subsequently from the recruitment process in question, they shall forfeit that appointment.

12 Quality Customer Service

We aim to provide an excellent service to all our customers. If, for any reason, a candidate is unhappy with any aspect of the service received from us, Revenue will fully consider the matter when it is brought to our attention.

Feedback will be provided to candidates on written request. Candidates may wish to familiarise themselves with the guidance on feedback provided in the [CPSA Casebook](#). In its casebook, the CPSA encourages candidates who are keen to learn from their participation in an appointment process to reflect on the manner in which they demonstrated the

competencies. Following an interview, it can be helpful to note down the key questions asked as well as a brief summary of the responses provided.

13 Data Protection Acts 1988-2018

When an application form is received, Revenue creates a record in the name of the applicant, which contains much of the personal information supplied in the application. This personal record is used solely in processing the person's candidature. Such information held is subject to the rights and obligations set out in the [General Data Protection Regulation](#) and the [Data Protection Act 2018](#) (the Data Protection legislation). To make a request under the Data Protection legislation, please submit your request in writing to: The Data Protection Unit, Corporate Services Division, Dublin Castle, Dublin 2. Further information on Data Protection in Revenue is available at the following links: [Revenue Data Protection](#) and [Candidate and Assignment Data Protection Statements](#).

Certain items of information, not specific to any individual, are extracted from computer records for general statistical purposes.

14 Deeming of Candidature to be Withdrawn

Candidates who do not attend for interview or complete other assessments when and where required by Revenue, or who do not, when requested, furnish such evidence, as Revenue require in regard to any matter relevant to their candidature, will have no further claim to consideration.

15 Eligibility to Compete and Certain Restrictions on Eligibility

15.1. Collective Agreement: Redundancy Payments to Public Servants

The Department of Public Expenditure and Reform letter dated 28 June 2012 to Personnel Officers introduced, with effect from 1 June 2012, a Collective Agreement which had been reached between the Department of Public Expenditure and Reform and the Public Services Committee of the ICTU in relation to ex-gratia Redundancy Payments to Public Servants. It is a condition of the Collective Agreement that persons availing of the agreement will not be eligible for re-employment in the Public Service by any Public Service body (as defined by

the Financial Emergency Measures in the Public Interest Acts 2009 – 2011) for a period of 2 years from termination of the employment. People who availed of this scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

15.2. Incentivised Scheme for Early Retirement (ISER)

It is a condition of the Incentivised Scheme for Early Retirement (ISER) as set out in Department of Finance Circular 12/09 that retirees, under that Scheme, are not eligible to apply for another position in the same employment or the same sector. Therefore, such retirees may not apply for this position.

15.3. Department of Health and Children Circular (7/2010)

The Department of Health Circular 7/2010 dated 1 November 2010 introduced a Targeted Voluntary Early Retirement (VER) Scheme and Voluntary Redundancy Schemes (VRS). It is a condition of the VER scheme that persons availing of the scheme will not be eligible for re-employment in the public health sector or in the wider Public Service or in a body wholly or mainly funded from public moneys. The same prohibition on re-employment applies under the VRS, except that the prohibition is for a period of 7 years. People who availed of the VER scheme are not eligible to compete in this competition. People who availed of the VRS scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

15.4. Department of Environment, Community & Local Government (Circular Letter LG(P) 06/2013)

The Department of Environment, Community & Local Government Circular Letter LG(P) 06/2013 introduced a Voluntary Redundancy Scheme for Local Authorities. In accordance with the terms of the Collective Agreement: Redundancy Payments to Public Servants dated 28 June 2012 as detailed above, it is a specific condition of that VER Scheme that persons will not be eligible for re-employment in any Public Service body [as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011 and the Public Service Pensions (Single Scheme and Other Provisions) Act 2012] for a period of 2 years from their date of

departure under this Scheme. These conditions also apply in the case of engagement/employment on a contract for service basis (either as a contractor or as an employee of a contractor).

15.5. Declaration

Applicants will be required to declare whether they have previously availed of a Public Service scheme of incentivised early retirement. Applicants will also be required to declare any entitlements to a Public Service pension benefit (in payment or preserved) from any other Public Service employment and/ or where they have received a payment-in-lieu in respect of service in any Public Service employment.

16 Flexible Working Policies

As an **Employer of Choice**, the Civil Service has many flexible and family friendly policies e.g. Work-sharing, Shorter Working Year, Remote Working (operated on a 'blended' basis), etc. All elective policies can be applied for in accordance with the relevant statutory provisions and are subject to the business needs of the organisation.

The Civil Service also operates a Mobility scheme for all general service grades. This scheme provides staff with career opportunities to learn and partake in diverse roles across a range of Civil Service organisations and geographical locations.

17 Terms and Conditions of Service

General

The appointment is to a permanent post in the Civil Service and is subject to the Civil Service Regulations Acts 1956 to 2005, the Public Service Management (Recruitment and Appointments) Act 2004 and any other Act for the time being in force relating to the Civil Service.

17.1. Salary: Personal Pension Contribution (PPC Rate)

The salary scale for the position of Higher Executive Officer in Revenue, as of 1 August 2025, is as follows:

Personal Pension Contribution (PPC)

€58,847	€60,567	€62,285	€64,000	
€65,723	€67,437	€69,157	€71,637 (LSI1)	€75,038 (LSI2)

The PPC pay rate applies when the individual is required to pay a Personal Pension Contribution (otherwise known as a main scheme contribution) in accordance with the rules of their main/personal superannuation scheme. This is different to a contribution in respect of membership of a Spouses' and Children's scheme, or the Additional Superannuation Contributions (ASC).

A different rate will apply where the appointee is not required to make a Personal Pension Contribution.

Long service increments may be payable after 3(LSI1) and 6(LSI2) years' satisfactory service at the maximum of the scale.

17.2. Important Note

Entry will be at the minimum of the scale and the rate of remuneration will not be subject to negotiation and may be adjusted from time to time in line with Government pay policy.

Different terms and conditions may apply if you are a currently serving civil or public servant.

Subject to satisfactory performance increments may be payable in line with current Government Policy.

You will agree that any overpayment of salary, allowances, or expenses will be repaid by you in accordance with Circular 07/2018: Recovery of Salary, Allowances, and Expenses Overpayments made to Staff Members/Former Staff Members/Pensioners.

17.3. Tenure and Probation

The appointment is to a permanent position on a probationary contract in the Civil Service.

The probationary contract will be for a period of one year from the date specified on the contract.

At the discretion of the Head of Office a person may be assigned to other work depending on the business needs and capability development of the office and that person's career development needs.

During the probationary contract period, a person's performance will be subject to review by their supervisor(s) to determine whether the person:

- (i) Has performed in a satisfactory manner
- (ii) Has been satisfactory in general conduct
- (iii) Is suitable from the point of view of health with particular regard to sick leave.

Prior to completion of the probationary contract, a decision will be made as to whether or not a person will be retained pursuant to Section 5A(2) Civil Service Regulation Acts 1956-2005. This decision will be based on performance assessed against the criteria set out in (i) to (ii) above. The detail of the probationary process will be explained to the person by Revenue and the person will be given a copy of the Department of Public Expenditure NDP Delivery and Reform guidelines on probation.

Notwithstanding the preceding paragraphs in this section, the probationary contract may be terminated at any time prior to the expiry of the term of the contract by either side in accordance with the Minimum Notice and Terms of Employment Acts, 1973 to 2005.

In the following circumstances your contract may be extended and your probation period suspended:

- The probationary period stands suspended when an employee is absent due to Maternity or Adoptive Leave
- In relation to an employee absent on Parental Leave or Carers Leave, the employer may require probation to be suspended if the absence is not considered to be consistent with the continuation of the probation and

- Any other statutory provision providing that probation shall -
 - (i) stand suspended during an employee's absence from work, and
 - (ii) be completed by the employee on the employee's return from work after such absence.

Where probation is suspended, Revenue will notify you of the circumstances relating to the suspension.

If an appointee who fails to satisfy the conditions of probation has been a serving civil servant immediately prior to their appointment from this competition, the issue of reversion will normally arise. In the event of reversion, an officer will return to a vacancy in their former grade in their former Department.

17.4. Superannuation and Retirement

The successful candidate will be offered the appropriate superannuation terms and conditions as prevailing in the Civil Service at the time of being offered an appointment. In general, an appointee who has never worked in the Public Service will be offered appointment based on membership of the Single Public Service Pension Scheme ("Single Scheme"). Full details of the Scheme are at www.singlepensionscheme.gov.ie.

Where the appointee has worked in a pensionable (non-Single Scheme terms) public service job in the 26 weeks prior to appointment or is currently on a career break or special leave with/without pay, different terms may apply. The pension entitlement of such appointees will be established in the context of their public service employment history.

Key provisions attaching to membership of the Single Scheme are as follows:

- Pensionable Age: The minimum age at which pension is payable is the same as the age of eligibility for the State Pension, currently 66
- Retirement Age: Scheme members must retire on reaching the age of 70
- Career average earnings are used to calculate benefits (a pension and lump sum amount accrue each year and are up-rated each year by reference to the CPI)
- Post retirement pension increases are linked to the CPI.

17.5. Pension Abatement

If the appointee has previously been employed in the Civil or Public Service and is in receipt of a pension from the Civil or Public Service or where a Civil/Public Service pension comes into payment during their re-employment, that pension **will be subject to abatement** in accordance with Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Please note: In applying for this position, you are acknowledging that you understand that the abatement provisions, where relevant, will apply. It is not envisaged that the employing Department/Office will support an application for an abatement waiver in respect of appointments to this position.

However, if the appointee was previously employed in the Civil or Public Service and awarded a pension under voluntary early retirement arrangements (other than the Incentivised Scheme of Early Retirement (ISER), the Department of Health Circular 7/2010 VER/VRS or the Department of Environment, Community & Local Government Circular letter LG(P) 06/2013, any of which renders a person ineligible for the competition), the entitlement to that pension will cease with effect from the date of reappointment. Special arrangements may, however, be made for the reckoning of previous service given by the appointee for the purpose of any future superannuation award for which the appointee may be eligible.

17.6. Department of Education and Skills Early Retirement Scheme for Teachers Circular 102/2007

The Department of Education and Skills introduced an Early Retirement Scheme for Teachers. It is a condition of the Early Retirement Scheme that with the exception of the situations set out in paragraphs 10.2 and 10.3 of the relevant circular documentation, and with those exceptions only, if a teacher accepts early retirement under Strands 1, 2 or 3 of this scheme and is subsequently employed in any capacity in any area of the public sector, payment of pension to that person under the scheme will immediately cease. Pension payments will, however, be resumed on the ceasing of such employment or on the person's

60th birthday, whichever is the later, but on resumption, the pension will be based on the person's actual reckonable service as a teacher (i.e. the added years previously granted will not be taken into account in the calculation of the pension payment).

17.7. Ill-Health Retirement

A person who previously retired on ill health grounds under the terms of a superannuation scheme is required to declare, at the initial application phase, that they are in receipt of such a pension to the organisation administering the recruitment competition.

Applicants will be required to attend the CMO's office to assess their ability to provide regular and effective service taking account of the condition which qualified them for IHR.

17.8. Appointment Post Ill-Health Retirement from Civil Service

If successful in their application through the competition, the applicant should be aware of the following:

- If deemed fit to provide regular and effective service and assigned to a post, their civil service ill-health pension ceases
- If the applicant subsequently fails to complete probation or decides to leave their assigned post, there can be no reversion to the civil service IHR status, nor reinstatement of the civil service IHR pension, that existed prior to the application nor is there an entitlement to same
- The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

17.9. Appointment Post Ill-Health Retirement from Public Service

- Where an individual has retired from a public service body their ill-health pension from that employment may be subject to review in accordance with the rules of ill-health retirement under that scheme

- If an applicant is successful, on appointment the applicant will be required to declare whether they are in receipt of a public service pension (ill-health or otherwise) and their public service pension may be subject to abatement
- The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

Please note more detailed information in relation to pension implications for those in receipt of a [civil or public service ill-health pension](#).

17.10. Pension Accrual

A 40-year limit on total service that can be counted towards pension where a person has been a member of more than one pre-existing public service pension scheme (i.e., non-Single Scheme) as per the 2012 Act shall apply. This 40-year limit is provided for in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. This may have implications for any appointee who has acquired pension rights in a previous public service employment.

17.11. Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017.

Note: ASC deductions are in addition to any pension contributions (main scheme and spouses' and children's contributions) required under the rules of your pension scheme.

For further information in relation to the Single Public Service Pension Scheme please see the following website: www.singlepensionscheme.gov.ie.

17.12. Official Secrecy and Integrity

An officer will be subject to the [Provisions of the Official Secrets Act, 1963](#) as amended by the [Freedom of Information Act 2014](#). The officer will agree not to disclose to unauthorised third parties any confidential information either during or subsequent to the period of employment.

17.13. Codes of Ethics, Standards and Behaviour

The officer will be subject to the Revenue Code of Ethics (a copy of which will be made available on assignment) and the [Civil Service Codes of Standards and Behaviour](#).

The [Ethics in Public Office Act 1995](#) will apply, where appropriate, to this employment.

17.14. Unfair Dismissals Acts 1977-2015

The Unfair Dismissals Acts 1977–2015 will not apply to the termination of this employment by reason only of the expiry of this probationary contract without it being renewed.

17.15. Organisation of Working Time Act 1997

The terms of the [Organisation of Working Time Act, 1997](#) will apply, where appropriate, to your employment.

17.16. Headquarters

Headquarters will be such as may be designated from time to time by Revenue. When required to travel on official duty, the appointee will be paid appropriate travelling expenses and subsistence allowances, subject to normal civil service regulations.

17.17. Duties

The employee will be required to perform any duties appropriate to the position which may be assigned from time to time. The officer may not engage in private practice or be connected with any outside business which would interfere with the performance of official duties or conflict with their role.

18 Hours of Attendance

Hours of attendance will be fixed from time to time but will amount to not less than 41 hours and 15 minutes gross or 35 hours net per week.

19 Annual Leave

The annual leave allowance will be 29 working days a year rising to 30 days after 5 years' service. This allowance is subject to the usual conditions regarding the granting of annual leave and is on the basis of a five-day week and is exclusive of the usual public holidays.

20 Sick Leave

Pay during properly certified sick absence, provided there is no evidence of permanent disability for service, will apply on a pro-rata basis, in accordance with the provisions of the sick leave circulars. Officers who will be paying Class A rate of PRSI will be required to sign a mandate, authorising the Department of Social Protection to pay any benefits due under the Social Welfare Acts direct to Revenue. Payment during illness will be subject to the officer making the necessary claims for social insurance benefit to the Department of Social Protection within the required time limits.

21 Security Clearance

Applicants will be required to complete and return a Garda Vetting form should they come under consideration for appointment. This form will be forwarded to An Garda Síochána for security checks using all addresses at which they resided.

Important Notice

The foregoing represents the principal conditions of service and is not intended to be the comprehensive list of all terms and conditions of employment which will be set out in the employment contract to be agreed with the successful candidate.

Appendix: Higher Executive Officer Level Competencies

TEAM LEADERSHIP

- Works with the team to facilitate high performance, developing clear and realistic objectives and addressing any performance issues if they arise
- Provides clear information and advice as to what is required of the team
- Strives to develop and implement new ways of working effectively to meet objectives
- Leads the team by example, coaching and supporting individuals as required
- Places high importance on staff development, training, and maximising skills and capacity of team.
- Is flexible and willing to adapt, positively contributing to the implementation of change.

JUDGEMENT, ANALYSIS AND DECISION-MAKING

- Gathers and analyses information from relevant sources, whether financial, numerical, or otherwise, weighing up a range of critical factors
- Takes account of any broader issues, agendas, sensitivities, and related implications when making decisions
- Uses previous knowledge and experience in order to guide decisions
- Uses judgement to make sound decisions with a well-reasoned rationale and stands by these
- Puts forward solutions to address problems.

MANAGEMENT AND DELIVERY OF RESULTS

- Takes responsibility and is accountable for the delivery of agreed objectives
- Successfully manages a range of different projects and work activities at the same time
- Structures and organises their own and others' work effectively
- Is logical and pragmatic in approach, delivering the best possible results with the resources available
- Delegates work effectively, providing clear information and evidence as to what is required
- Proactively identifies areas for improvement and develops practical suggestions for their implementation

- Demonstrates enthusiasm for new developments/ changing work practices and strives to implement these changes effectively
- Applies appropriate systems/ processes to enable quality checking of all activities and outputs
- Practices and promotes a strong focus on delivering high quality customer service, for internal and external customers.

INTERPERSONAL AND COMMUNICATION SKILLS

- Builds and maintains contact with colleagues and other stakeholders to assist in performing role
- Acts as an effective link between staff and senior management
- Encourages open and constructive discussions around work issues
- Projects conviction, gaining buy-in by outlining relevant information and selling the benefits
- Treats others with diplomacy, tact, courtesy, and respect, even in challenging circumstances
- Presents information clearly, concisely, and confidently when speaking and in writing when liaising with stakeholders
- Collaborates and supports colleagues to achieve organisational goals.

SPECIALIST KNOWLEDGE, EXPERTISE AND SELF-DEVELOPMENT

- Has a clear understanding of the roles, objectives and targets of self and team and how they fit into the work of the unit and Department/ Organisation and effectively communicates this to others
- Has high levels of expertise and broad Public Sector knowledge relevant to their area of work
- Focusses on self-development, striving to improve performance.

DRIVE AND COMMITMENT TO PUBLIC SERVICE VALUES

- Strives to perform at a high level, investing significant energy to achieve agreed objectives
- Demonstrates resilience in the face of challenging circumstances and high demands

- Is personally trustworthy and can be relied upon
- Ensures that customers are at the heart of all services provided
- Upholds high standards of honesty, ethics, and integrity.

