

**Lead, Shape, Deliver**

**Join Revenue as a  
Principal Officer –  
Transfer Pricing  
Specialist**

**Revenue**



Cáin agus Custaim na hÉireann  
Irish Tax and Customs



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# 1. Who We Are

[Revenue](#) is the Irish Tax and Customs administration and is a large organisation with offices in over 30 locations nationwide. 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.

Revenue's mission is 'To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls'. In 2025, Revenue collected over €106 billion net in taxes and duties for the Exchequer, and €34 billion in non-Exchequer receipts on behalf of other Government Departments, Agencies and EU Member States. Revenue also processed 60.2 million customs declarations and seized illicit drug and tobacco products worth almost €255 million.

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 type of work of each of our Divisions.

*“Revenue has served the community for over 100 years. Our achievements are testament to the dedication and effort of our people, who are at the heart of everything we do.” – Chairman Niall Cody*

# Taking the lead in International Tax



# 2. Job Description

A panel may be established from this competition to fill vacancies in the area of Transfer Pricing. Appointments may be made to roles across a range of functions including:

- Audit & Compliance
- International Taxation

## 2.1 Role Responsibilities and Functional Areas

The Principal Officer will lead and direct a specialised transfer pricing function. The role may involve assignment to one of the following areas:

### **Audit & Compliance**

In this area, the Principal Officer will be responsible for leading and directing a dedicated transfer pricing audit branch comprised of a multi-disciplinary team of transfer pricing auditors and support staff. The Principal Officer will be responsible for developing, and delivering, the Branch's transfer pricing audit programme and improving the capability and skills of the team. The Principal Officer will also be expected to contribute to the development of Revenue's overall policy approach to transfer pricing matters. The Principal Officer will have the capacity to lead and participate in transfer pricing audits and other transfer pricing compliance interventions as well as the capacity to lead and direct their team to conduct such audits or enquiries. The Principal Officer will be expected to confront non-compliance in the area of transfer pricing, including in the area of attribution of profit to branches and permanent establishments.

### **International Taxation**

In this area, the Principal Officer will be responsible for leading a dedicated transfer pricing Competent Authority<sup>1</sup> team in resolving Mutual Agreement Procedures (MAPs) and Advance Pricing Agreements (APAs), as part of Ireland's tax treaty obligations, or advising on transfer pricing policy matters at a national and international level. The Principal Officer will be expected to contribute to the development of transfer pricing capability within the team.

**The allocation of duties will depend on business needs, and the successful candidates may be assigned to either of the functional areas outlined above.**

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<sup>1</sup> [The Role of the Competent Authority](#)

# About the Roles

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# 3. Person Specification

*“The international tax landscape remains complex and challenging, and Revenue continues to dedicate significant specialist resources to managing the compliance risks and dispute resolution opportunities in this space.” – Commissioner Ruth Kennedy*

## 3.1 Principal Officer Transfer Pricing Role

The Principal Officer role is a key senior management position within Revenue and the successful applicants will be expected to make a strong contribution to the continuous development of Revenue’s transfer pricing capacity and capability.

The person required for the Principal Officer post must be able to demonstrate the following skills following skills:

- Significant management experience in a major organisation, including project management, managing resources or commercial negotiations.
- A deep understanding of transfer pricing and the Irish tax system, law and practice and have specialist expertise in the areas of transfer pricing and international tax for businesses.
- Active involvement in the design and implementation of cross border transfer pricing planning strategies and, ideally, involvement in, or an awareness of, intellectual property valuation issues.
- Case-specific involvement in transfer pricing technical matters such as transfer pricing audits, advising on transfer pricing policies, responding to and defending claims for transfer pricing adjustments, managing engagement with tax administrations on cross-border dispute resolutions such as mutual agreement procedures or dispute prevention processes such as advance pricing agreements.
- Understanding how multinational businesses operate from both a legal and commercial perspective and how their transfer pricing policies and/ or tax planning/ tax mitigation strategies impact on risk.
- Excellent communication, networking and influencing skills, as required to operate at a senior level.
- The ability to work on their own initiative and to provide leadership to their team.

Applicants should have all the abilities required of a Principal Officer. 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 acquire the skills and knowledge required for the role of a Principal Officer. A description of the competencies is set out in the [Appendix](#).

**Successful applicants should note that Revenue is a responsive and agile organisation and, as such, you may be assigned to projects and other duties appropriate to the Principal Officer, Transfer Pricing role to which you are appointed.**

## **3.2 Responsibilities**

### **Transfer Pricing – Audit & Compliance**

- Managing risk-driven transfer pricing audits and enquiries in order to protect the Irish Corporate tax base.
- Developing risk analysis strategies to identify transfer pricing risks.
- Detection and assessment of transfer pricing risks.
- Analysis of complex transfer pricing issues.
- Managing teams of auditors/investigators.
- Coaching, mentoring, and transferring skills.
- Drafting internal operating instructions and guidance for taxpayers.
- Liaising with other senior Revenue managers on transfer pricing issues, including contributing to the overall development of Revenue's policy in relation to transfer pricing issues.
- Providing transfer pricing support and advice to colleagues in operational divisions in Revenue.
- The responsibilities listed above will also apply in relation to the attribution of profit to branches and permanent establishments.

### **Transfer Pricing – International Taxation**

- Leading negotiations and timely resolution of transfer pricing MAP and APA cases with Ireland's treaty partners.
- Analysis of complex transfer pricing issues.
- Developing and maintaining strong relationships with the competent authorities of other jurisdictions.
- Managing, mentoring, and coaching a team with a particular focus on enhancing transfer pricing capability.
- Advising on transfer pricing policy.
- Representing Ireland's interests in relation to OECD, EU and UN transfer pricing matters.
- Providing transfer pricing technical support to other areas within Revenue.
- Working closely with other senior Revenue managers in relation to transfer pricing and related issues.

### 3.3 Locations

This is a nationwide competition. 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 you may not change your location preferences after the closing date of this competition.

Revenue has modern, flexible, and family-friendly working policies, which include opportunities for hybrid working. In hybrid working arrangements, a minimum office attendance of one day per week in your assigned location will be required in all roles, additional attendance such as for business meetings, Divisional conferences, Finance Bill and EU Presidency where necessary and in line with business needs.

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

## 3.4 Salary

### 3.4.1 Personal Pension Contribution (PPC Rate)

The salary scale for the position of Principal Officer in Revenue, as of 1 February 2026, is as follows:

€107,081	€111,625	€116,133	€120,676
€124,508	€128,483(LSI 1)	€132,450(LSI 2)	

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.

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

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.

## **3.5 Other Key Benefits**

### **3.5.1 Hours of Attendance**

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

### **3.5.2 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.

### **3.5.3 Annual Leave**

The annual leave allowance will be 30 working days. 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.

### **3.5.4 Employee Assistance Programme**

You will have access to confidential support services through the Civil Service Employee Assistance Service (CSEAS) and Revenue's wellbeing programme "RevWell".



# Why Work for Revenue?

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# 4. Why Work for Revenue?

## 4.1 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.

Working for Revenue gives you an opportunity to serve the State and our citizens with a real sense of purpose that only a public sector role can provide. 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.

## 4.2 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.

## 4.3 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.

## 4.4 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.
- Option to apply for a shorter working week/year following probation and subject to approval.
- Hybrid working opportunities: while requests for blended working may be facilitated, a minimum office attendance of one day per week will be required in all roles in line with business needs.

# What Our Staff Say



## 5. What Our Staff Say

### **Aidan – Principal Officer, Transfer Pricing Audit, Large Corporate Division**

I manage one of the two dedicated Transfer Pricing Audit Branches in Large Corporates Division; leading a team of auditors to confront non-compliance and protect the Irish corporate tax base. We are responsible for end-to-end transfer pricing compliance, meaning we are responsible for identifying cases with indicators of transfer pricing risk, risk assessing (appraising) those cases to determine whether to initiate an enquiry and, if warranted, initiating an examination of the pricing of that company's intragroup arrangements. Our cases require persistence and continuous engagement with taxpayers and their advisors including interviews with key functional leads at some of the largest multinational enterprises in Ireland. We also provide operational transfer pricing support to colleagues who do not specialise in transfer pricing.

I find the role interesting as no two cases are the same and I'm constantly learning about new types of businesses, business models and transaction types. I've an excellent team with a diverse set of skills which allows us to share our different perspectives on complex enquiries. My role also involves representing Ireland at international forums which allows me to learn from peers in other jurisdictions.

## Margaret – Principal Officer, Transfer Pricing International Tax Division

I am a Principal Officer in one of the Transfer Pricing Branches of International Tax Division. I lead a transfer pricing Competent Authority team, primarily responsible for resolving complex and interesting Mutual Agreement Procedures (MAPs) and Advance Pricing Agreement (APA) cases through negotiations with other jurisdictions.

My role also involves providing support to other Revenue teams on technical transfer pricing matters. In addition, I represent Ireland at the OECD Forum on Tax Administration (FTA) MAP Forum, a collaborative global network of tax authorities working together to improve tax certainty, dispute prevention and dispute resolution between jurisdictions. The position involves a combination of transfer pricing technical expertise, leadership and negotiations in a team environment.

My work in Revenue is highly rewarding and provides me with a strong sense of purpose and professional satisfaction. It is unique, diverse, challenging, meaningful and motivating and Revenue is a very collaborative and dynamic environment to work in. I really enjoy the challenges and opportunities my role brings each day and am incredibly proud to work in Revenue, finding the work truly fulfilling.



# Entry Requirements



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# 6. Entry Requirements

*“We are looking for people who want to show their technical and leadership expertise on a global basis. If you aspire to shape and deliver results at a senior level, apply today.” –*

*Commissioner Maura Kiely*

## 6.1 Essential Entry Requirements

Applicants for the Principal Officer, Transfer Pricing role must, on or before 28 April 2026 have obtained:

A minimum of Level 8 on the National Framework of Qualifications (Honours Bachelor’s Degree level) having taken either economics, taxation, accounting, law, business, statistics, analytics, or a financial discipline as a major subject in the final degree examination

**OR**

Qualification as a tax adviser, accountant, solicitor or barrister (i.e., membership or entitlement to membership of a recognised professional body in these areas)

**AND**

A minimum of 5 years’ relevant **transfer pricing technical and practical experience** in a large professional firm, a large corporate business, or a Public Sector Organisation

**AND**

A minimum of 5 years’ relevant leadership and management experience in a large professional firm, a large corporate business, or Public Sector Organisation.

## 6.2 Citizenship Requirements

Eligible applicants must be:

- A citizen of the European Economic Area (EEA). The EEA consists of the Member States of the European Union, Iceland, Liechtenstein, and Norway; or
- A citizen of the United Kingdom (UK); or
- A citizen of Switzerland pursuant to the agreement between the EU and Switzerland on the free movement of persons; or
- A non-EEA citizen who has a stamp 4 permission or a stamp 5 permission.

To qualify applicants must be eligible by the date of any job offer.

**Note:** There are some restrictions on eligibility and appointments. Please see Eligibility to Compete and Certain Restrictions on Eligibility on page 28.



# Recruitment Process

# 7. Recruitment Process

*Closing date and time: Tuesday, 28<sup>th</sup> April 2026, at 13:00.  
Applications cannot be accepted after this date and time<sup>2</sup>.*

## 7.1 Application Process – Applicant Tracking System (ATS)

The application form is available for completion at the following link: [Revenue’s Applicant Tracking System \(ATS\)](#).

**New User:** If you have not registered on Revenue’s Applicant Tracking System before, you will need to create an account and build a profile before proceeding. To build your profile, you will be required to:

- enter your personal details, such as name, surname, contact number, address, etc.
- input your qualifications and experience to date by selecting the ‘*My Qualifications*’ & ‘*My Experiences*’ tabs.

At any stage of your profile creation, information can be saved as a draft using the “Save as draft” option at the bottom of your screen. Should you experience any difficulties registering, please contact [CSDOpenRecruitment@revenue.ie](mailto:CSDOpenRecruitment@revenue.ie).

**Existing User:** If you have already registered on Revenue’s Applicant Tracking System, simply log in to the [ATS Login Page](#) to apply.

**All applicants** are encouraged to refer to the [Guidance on Completing the Online Application Form](#) in advance of completing the form for hints and tips on how to enter content.

**\*\*It is recommended you save your application at least every 10 minutes and save and close when not actively working on it\*\***

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.

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<sup>2</sup> No extensions will be given, and for this reason, it is crucial that you complete your application form well in advance of the closing date and time.

## 7.2 Proficiency in Irish

Applicants 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 an applicant and, if a role requiring fluency in Irish is available, the applicant's competency will be tested when coming under consideration for assignment.

## 7.3 Reasonable Accommodations

Reasonable accommodation in our selection process refers to adjustments and practical changes which would enable an applicant 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 an applicant requires any reasonable accommodations to be made at any stage of the selection process, the applicant should set out the requirement on the application form and Revenue will endeavour to make the necessary arrangements. Alternatively, applicants can email [CSDOpenRecruitment@revenue.ie](mailto:CSDOpenRecruitment@revenue.ie). Requests for reasonable accommodations must be outlined in advance; any matters brought to attention afterwards may not be taken into consideration.

## 7.4 Selection Methods

Potential selection methods may include some or all of the following:

- An eligibility sift/ competitive shortlist to determine if applicants meet requirements for the position.
- A competitive in-person interview (final stage) based on the essential requirements for the post and the information contained in the applicant's application form. This may include a presentation relevant to the role (topic will be identified when applicants are scheduled for interview).

Applicants 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.

### **7.4.1 Assessment Boards**

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

### **7.4.2 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.

Shortlisting is a competitive 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.

### **7.4.3 Final Interview Stage**

Applicants 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. It may also include a presentation by the applicant. If a presentation is required, the topic will be identified when applicants 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 70% in each scoring area, including the presentation, if there is one, to be considered for inclusion on the panel.

### **7.5 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 applicants. 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.

### **7.6 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 applicant. 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.

## Other Key Points to Note

# 8. Other Key Points to Note

## 8.1 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 an applicant's consent and then only if the applicant concerned comes under consideration for appointment.

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

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 [Applicant and Assignment Data Protection Statements](#).

## 8.3 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](http://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.

## **8.4 Review and Complaint Procedures under the CPSA Code of Practice**

If an applicant is unhappy following the outcome of any stage of a selection process, they can either request a Review of a decision made during the process, or make a Complaint that the selection process followed was unfair.

An applicant 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.

## **8.5 Disqualification**

Canvassing will disqualify and will result in exclusion from the process. Applicants must not knowingly or recklessly provide false information, canvass any person with or without inducements, or interfere with or compromise the process in any way. A third party must not impersonate an applicant at any stage of the process.

## **8.6 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 an applicant in a recruitment process, then, where an applicant:

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

## **8.7 Quality Customer Service**

We aim to provide an excellent service to all our customers. If, for any reason, an applicant 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 applicants on written request. Applicants may wish to familiarise themselves with the guidance on feedback provided in the [CPSA Casebook](#). In its casebook, the CPSA encourages applicants 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.

## **8.8 Deeming of Candidature to be Withdrawn**

Applicants 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.

# Eligibility to Compete and Certain Restrictions on Eligibility

# 9. Eligibility to Compete and Certain Restrictions on Eligibility

## 9.1 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).

## 9.2 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.

## 9.3 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).

## 9.4 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).

## **9.5 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.

# Terms and Conditions of Service

# 10. Terms and Conditions of Service

## 10.1 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.

## 10.2 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.

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.
- Any other statutory provision providing that probation shall -
  - stand suspended during an employee's absence from work, and
  - 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.

### **10.3 Superannuation and Retirement**

The successful applicant 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](http://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.

## 10.4 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.

**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.

## 10.5 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).

## 10.6 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.

## 10.7 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.

## 10.8 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](#).

## 10.9 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.

## 10.10 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 go to: [www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie).

### **10.11 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.

### **10.12 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.

### **10.13 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.

### **10.14 Organisation of Working Time Act 1997**

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

### **10.15 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.

### **10.16 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.

## **10.17 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.

## **10.18 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.

**Note:** 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 applicant.

# Appendix A: Principal Officer Level Competencies

# Appendix A: Principal Officer Level Competencies

## Leadership and Strategic Direction

- Leads the team, setting high standards, tackling any performance problems & facilitating high performance
- Facilitates an open exchange of ideas and fosters an atmosphere of open communication
- Contributes to the shaping of Departmental / Government strategy and policy
- Develops capability and capacity across the team through effective delegation
- Develops a culture of learning & development, offering coaching and constructive / supportive feedback
- Leads on preparing for and implementing significant change and reform
- Anticipates and responds quickly to developments in the sector/ broader environment
- Actively collaborates with other Departments, Organisations and Agencies

## Judgement and Decision Making

- Identifies and focuses on core issues when dealing with complex information/ situations
- Assembles facts, manipulates verbal and numerical information and thinks through issues logically
- Sees the relationships between issues and quickly grasp the high level and socio-political implications
- Identifies coherent solutions to complex issues
- Takes action, making decisions in a timely manner and having the courage to see them through
- Makes sound and well-informed decisions, understanding their impact and implications
- Strives to effectively balance the sectoral issues, political elements and the citizen impact in all decisions

## Management and Delivery of Results

- Initiates and takes personal responsibility for delivering results/ services in own area
- Balances strategy and operational detail to meet business needs
- Manages multiple agendas and tasks and reallocates resources to manage changes in focus
- Makes optimum use of resources and implements performance measures to deliver on objectives

- Ensures the optimal use of ICT and new delivery models
- Critically reviews projects and activities to ensure their effectiveness and that they meet Organisational requirements
- Instils the importance of efficiencies, value for money and meeting corporate governance requirements
- Ensures team are focused and act on Business plans priorities, even when faced with pressure

## **Building Relationships and Communication**

- Speaks and writes in a clear, articulate and impactful manner
- Actively listens, seeking to understand the perspective and position of others
- Manages and resolves conflicts/ disagreements in a positive & constructive manner
- Works effectively within the political process, recognising & managing tensions arising from different stakeholders' perspectives.
- Persuades others; builds consensus, gains co-operation from others to obtain information and accomplish goals
- Proactively engages with colleagues at all levels of the organisation and across other Departments/ Organisations and builds strong professional networks
- Makes opinions known when s/he feels it is right to do so

## **Specialist Knowledge, Expertise and Self-Development**

- Develops and maintains skills and expertise across a number of areas that are relevant to his/her field and recognised by people internal and external to the Department/ Organisation
- Keeps up to date with key departmental, sectoral, national and international policies and economic, political and social trends that affect the role
- Maintains a strong focus on self-development, seeking feedback and opportunities for growth

## **Drive and Commitment to Public Service Values**

- Consistently strives to perform at a high level
- Demonstrates personal commitment to the role, maintaining determination and persistence while maintaining a sense of balance and perspective in relation to work issues
- Contributes positively to the corporate agenda
- Is personally trustworthy, honest and respectful, delivering on promises and commitments
- Ensures the citizen is at the heart of all services provided

- Is resilient, maintaining composure even in adverse or challenging situations
- Promotes a culture that fosters the highest standards of ethics and integrity

**Take the next step in your career  
and make a difference.**