

Revenue Complaint and Review Procedures

How to make a complaint

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REVENUE COMPLAINT AND REVIEW PROCEDURES

HOW TO MAKE A COMPLAINT

Introduction

Revenue's Complaint and Review Procedures provide customers with an open and transparent mechanism for making a complaint and seeking a review of our handling of a case.

Our experience is that most issues that arise between a customer and Revenue can be resolved in the normal course of business by dealing directly with the Revenue officer handling the case and/or the supervisor. We recognise, however, that not all issues can be resolved in this way. In such circumstances, our Complaint and Review Procedures can be used.

This guide sets out the various stages in the Complaint and Review Procedures, how and when they can be used, and the supporting information required to facilitate a timely outcome (see flow chart at Appendix A).

The Procedures in Brief

Stage 1 - Complaint

Make a formal **Complaint** to the Revenue Business Area that is responsible for the management of your case. A manager will review your complaint and advise you of the outcome of their review.

If your issue cannot be resolved, or you are unhappy with the outcome of the Stage 1 Complaint, you can move to:

Stage 2 – Manager Review

Request a **Manager Review**, that is to be carried out by:

1. The Senior Manager (Principal Officer) from the Revenue Business Area that manages your case, or
2. In certain circumstances by the Senior Manager (Principal Officer) from the relevant Divisional Office.

If the outcome of the Stage 2 Manager Review is not to your satisfaction, you can move to:

Stage 3 – Independent Review

Request an Independent Internal or External Reviewer to carry out an Independent Review.

When making a complaint or requesting a manager review, it is important that you submit all relevant details and supporting documentation to Revenue. This will facilitate a thorough examination of the facts and circumstances of the case and reduce or eliminate the need for further material to be requested/submitted at a later date. While it is possible in exceptional circumstances to introduce additional material at a later stage in the Procedures, our expectation is that all relevant details and supporting documentation will be made available for examination from the outset.

Customers can use these Procedures to seek to resolve disagreements with Revenue in relation to a wide range of issues regarding Revenue's handling of their tax and duty affairs. These Procedures may also be used to resolve disagreements regarding the conduct of a joint audit carried out by Irish Revenue officers and nominated foreign tax officials. Certain specific issues are excluded from the Review Procedures. For example, where enforcement proceedings have been initiated, a Review in relation to those proceedings will not be carried out. Full details of the exclusions are set out in Section 2 below.

Revenue may also refuse to conduct a Review where it is clear that the Procedures are being used to delay or obstruct the conduct of an audit or investigation, or to avoid or delay publication of a settlement that is justified in law, or where the initial complaint is considered to be frivolous or vexatious.

In addition to the Revenue Complaint and Review Procedures, separate statutory mechanisms exist to allow customers to make an appeal about a Revenue decision to the Tax Appeals Commission, or make a complaint to the Office of the Ombudsman or to the Workplace Relations Commission. See Appendix D for further information about the roles and remits of these independent, statutory bodies. Customers' statutory rights will not be affected in any way if they avail of Revenue's Complaint and Review Procedures.

There is no charge for using our Complaint and Review Procedures – but Revenue will not be liable for any costs incurred by customers in relation to them.

1 - Revenue Complaint and Review Procedures

Stage 1 – Complaint

You can make a Stage 1 formal complaint via Revenue's MyEnquiries facility within your 'myAccount' or ROS account at www.revenue.ie. A formal complaint may also be submitted by post to the Revenue Business Area where you case is managed. Contact details for the relevant Revenue Business Area can be found using the "Contact us" section on our website at: <https://www.revenue.ie/en/contact-us/index.aspx>. Your application should include the heading: Stage 1 Complaint. Full details on the various options for making a complaint are set out at Appendix B.

As much information/explanation as possible should be included to facilitate the examination of the complaint, including:

- Full name and address
- Any relevant reference numbers e.g., PPSN, VAT Number, etc.
- What went wrong?
- When did it happen?
- What effect did Revenue's actions have?
- All details and facts in support of the complaint, including reference, if relevant, to legislation and case law.
- Contact details, if the customer would like to be contacted by telephone. This may help resolve the issue more quickly.

Where an agent or intermediary is instituting a complaint on behalf of a customer under Revenue's Complaint and Review Procedures, it is necessary for that agent to provide a letter of authority, signed by the customer. This letter must set out the nature of the complaint and confirm the agent/intermediary has authority to act on their behalf in relation to the matter in question. The requirement for a letter of authority does not apply where the nature of a complaint is limited to the agent's or intermediary's own engagement with Revenue.

A manager will review your complaint and advise you of the outcome of their review. If the complaint or issue cannot be resolved, or if you are unhappy with the response, a request for a review of the decision can be submitted.

Stage 2 – Manager Review

A Manager Review will normally be carried out by the Senior Manager (Principal Officer) of the Revenue Business Area where your case is managed. Revenue recognises that a customer may not wish to raise their concerns with the relevant Revenue Business Area directly. In these circumstances, the customer can request to have the Manager Review carried out by a Senior Manager (Principal Officer) in the Divisional Office. In either event, a request for a Manager Review should be submitted in writing to the chosen Manager. Full details on the various options for requesting a manager review are set out at Appendix B.

In addition to the information supplied at Stage 1, the name of the Revenue official who dealt with the initial complaint should also be supplied.

On receipt of the request for a Manager Review, the Manager will:

- Acknowledge in writing receipt of the request.

- Ensure that the request falls within the remit of the Review Procedures (i.e., that the issue is not excluded). See section 2 below for information about Exclusions from Revenue Review Procedures. Where the issue is excluded, a notice to this effect will issue to the customer as soon as possible. (A decision by the Manager that the request is not within the remit of the Manager Review process can itself be the subject of a request for an Independent Review to be carried out by an Internal or External Reviewer – See Stage 3 below).
- Obtain supporting documentation from Revenue staff. Where, in seeking a Review, a customer requests a copy of the supporting Revenue documentation, it will be provided where possible, subject to any restrictions imposed under the Freedom of Information Acts. In certain circumstances, access to the documentation may not be possible, e.g., where it contains information on third parties. In such circumstances, the customer has the option of making a formal request for the documentation under the Freedom of Information Acts.
- Review the facts and circumstances of the issue based on the information supplied by the customer and the Revenue documentation and make a decision. The criteria used to evaluate a case are outlined in Section 3.
- Issue a letter to the customer stating the outcome of the Manager Review (i.e., in favour of or not in favour of the customer), and setting out a detailed explanation of how the outcome was reached including, where relevant, reference to pertinent legislation and/or case law. Where a decision is not in favour of the customer, the letter will also contain details on how to escalate the issue to Stage 3 – an Independent Review by an Internal or External Reviewer. Finally, the letter will state that recourse to the Review Procedures does not interfere in any way with the right of the customer to take a case to the independent Tax Appeals Commission, the Office of the Ombudsman or the Workplace Relations Commission where appropriate.

Stage 3 – Independent Review

Where a customer is dissatisfied with the outcome of a Stage 2 Manager Review, a request can be made to have the case reviewed by an Independent Internal or External Reviewer (but not by both) who will make a final decision on the issue.

A request for an Independent Review should be submitted, within 30 working days from the date of the Manager Review decision, to:

- The Review Secretariat, Office of the Revenue Commissioners, Ground Floor, Cross Block, Dublin Castle, Dublin 2

The Review Secretariat manages the administration of the Independent Review Procedures. On receipt of a request for an Independent Review, it will:

- Acknowledge in writing receipt of the request.
- Check that a Manager Review has been completed. If a Manager Review has not been completed, the customer will be advised of the procedures and provided with details on how to submit a request for a Manager Review.
- Check that the request for an Independent Review has been submitted within 30 working days from the date of the Manager Review decision.
- Check that the request falls within the scope of the Review Procedures and notify the customer if this is not the case.
- Assign requests to an Independent Internal or External Reviewer, as requested by the customer.
- Co-ordinate the documentation for the Reviewer, obtain supporting documentation from Revenue and summarise the main issues in the case for the Reviewer.
- Provide assistance to the Reviewer and communicate directly with a customer on behalf of the Reviewer as required.
- Issue a decision letter to the customer on behalf of the Independent Internal or External Reviewer.

If a customer wishes to submit additional material at this stage (after a Manager Review has been completed), it should be sent to the Review Secretariat for consideration. The Secretariat will decide if the material warrants consideration. If so, the case will be referred back to the Manager Reviewer.

Where a case is assigned to an Independent Reviewer, that Reviewer will -

- Consider the Review application based on the information submitted by the customer and the relevant Revenue documentation. The Reviewer will evaluate the case using the criteria outlined at Section 3.
- Write a letter for the customer stating the outcome of the Independent Review (i.e., in favour of or not in favour of customer), and setting out a detailed explanation of how the outcome was reached including, where relevant, reference to pertinent legislation and/or case law. The letter will also state that recourse to the Review Procedures does not interfere in any way with the right of the customer to take a case to the independent Tax Appeals Commission, the Office of the Ombudsman, or the Workplace Relations Commission where appropriate. The Review Secretariat will issue this letter.

As a matter of course, Independent Internal Reviewers provide advice on Revenue policies and procedures to Independent External Reviewers.

A decision made by an Independent Reviewer, and notified to a customer by letter from the Review Secretariat, represents the completion of the final stage in Revenue's Complaint and Review Procedures.

2 - Exclusions from Revenue Review Procedures

General Exclusion

It is the function of the Appeal Commissioners and the Courts to adjudicate on points of law. Revenue's Complaint and Review Procedures have a limited role in such matters. If there is a difference of opinion between Revenue and a customer on a point of law, a Reviewer will intervene only where the Revenue opinion is clearly incorrect. Where the Reviewer is satisfied that the Revenue legal opinion is soundly based, the reasons for arriving at this conclusion will be notified to the customer in writing. To support an application for a Review on a legal or technical issue, the application should include an analysis of the interpretation and references to the appropriate legislation and case law.

Specific Exclusions

- It is the function of a relevant Court to determine disputes with regard to civil penalties applicable to audit and investigation settlements, where such penalties are not agreed between a customer and Revenue or where penalties are agreed but not paid.
- Where a notification of a Revenue Investigation has issued, as outlined in the Code of Practice for Revenue Audit, a Review may not be sought in relation to the matter. A Review request may be made, if still appropriate, once the Revenue Investigation, including any legal proceedings, has been fully completed.
- Once a settlement involving publication in the "List of Tax Defaulters" has been agreed, a request for a Review on the issue of publication will not be accepted, as publication in these circumstances is a legal requirement. The criteria for publication are outlined in the Code of Practice for Revenue Audit.
- Where enforcement proceedings have been initiated, a Review may not be sought in relation to that matter. Enforcement proceedings, e.g., tax referred to the Sheriff or external solicitor or where Court action has been initiated or where the debt is the subject of an attachment order, are only taken when a customer has not responded to normal collection procedures or engaged satisfactorily with Revenue.

3 – Criteria for Conducting Reviews

A Reviewer (Manager or Independent) will apply, where applicable, the following criteria when conducting a review:

- Assess if the customer's rights under the Customer Charter have been fully respected.
- Assess if the customer has fulfilled their responsibilities under that Charter.
- Evaluate whether administrative procedures outlined in Revenue's Tax and Duty Manuals, Codes and Statements of Practice have been followed correctly.
- Examine if Revenue gave due consideration to the customer's viewpoint.
- Consider if Revenue adopted a reasonable approach in dealing with the customer.
- Examine if the Revenue official's conduct in dealing with the customer was appropriate.
- Evaluate if the Revenue official applied Revenue powers fairly.
- Ensure that any technical or legal approaches adopted are not manifestly incorrect or unreasonable.

4 - Decision of Reviewers

The Revenue Commissioners will be bound by the outcome of the Review Procedures, unless in their view the decision of the Reviewers is not in accordance with the relevant legislation.

5 - Timeframes

- There is no set time limit for requesting a Manager Review. However, a request for a Manager Review should be made without unreasonable delay, bearing in mind that there is a limit of four years to how far back tax refunds can be claimed under [Pay As You Earn \(PAYE\)](#) and [Self-assessment](#). This means that review requests or refund claims may only be made for the last four years.
- A customer has 30 working days from the date of the Manager Review decision to request an Independent Review.

- Where the issue under dispute can be appealed to the Tax Appeals Commission, an application to have the case reviewed should be made before the making of an assessment or a determination by Revenue. (The fact that a Review is in progress does not prevent the making of an assessment or determination). This means that such issues as the quantum of an assessment arising following the completion of an audit would not be a matter for a Reviewer to consider once the relevant assessment has been raised. If a timely request for a Review has been made, it can proceed up to the date that the notice of the Appeal Hearing has issued. Once a customer has been issued with a notification of the time and date for the hearing of an appeal by the Appeal Commissioners, the Review Procedures will cease as and from that date in relation to the matter under appeal.
- Likewise, if a timely request for a Review has been made and the matter is determined by the Appeal Commissioners without an Appeal Hearing, or is otherwise settled, the Review Procedures will cease as and from the date of that determination in relation to the matter under appeal.

6 - Assignment of Reviewers

To ensure that the Procedures are independent, the Independent Internal and External Reviewers assigned to review a case will have no connection with the original decision in that case. Details of the assignment of Reviewers are as follows:

- **Manager Reviewers**

The Principal Officer in either the Revenue Business Area where the case is managed or the relevant Divisional Office (as chosen by the customer) will be responsible for evaluating Stage 2 Reviews.

- **Independent Internal Reviewers**

The Independent Internal Reviewer will be selected from a panel of senior Revenue officials at Principal Officer level who have no operational or management function in relation to the customer's tax or duty affairs.

- **Independent External Reviewers**

The Independent External Reviewer will be selected from an external panel of suitably qualified experts with significant experience (a minimum of 10 years) at an appropriate

senior level in legal, accountancy and/ or related academic fields. They are recruited from open competition, which excludes former and current Revenue officials, and are appointed on a part-time basis. External Reviewers are subject to the Official Secrets Act 1963, so customer confidentiality is ensured.

7 - Rights of Appeal

Recourse to the Complaint and Review Procedures does not interfere in any way with a customer's right to take the case to the independent Tax Appeals Commission, the Ombudsman or the Workplace Relations Commission, where appropriate. Further details at Appendix D.

8 - Publication of Statistics on Reviews and Case Studies

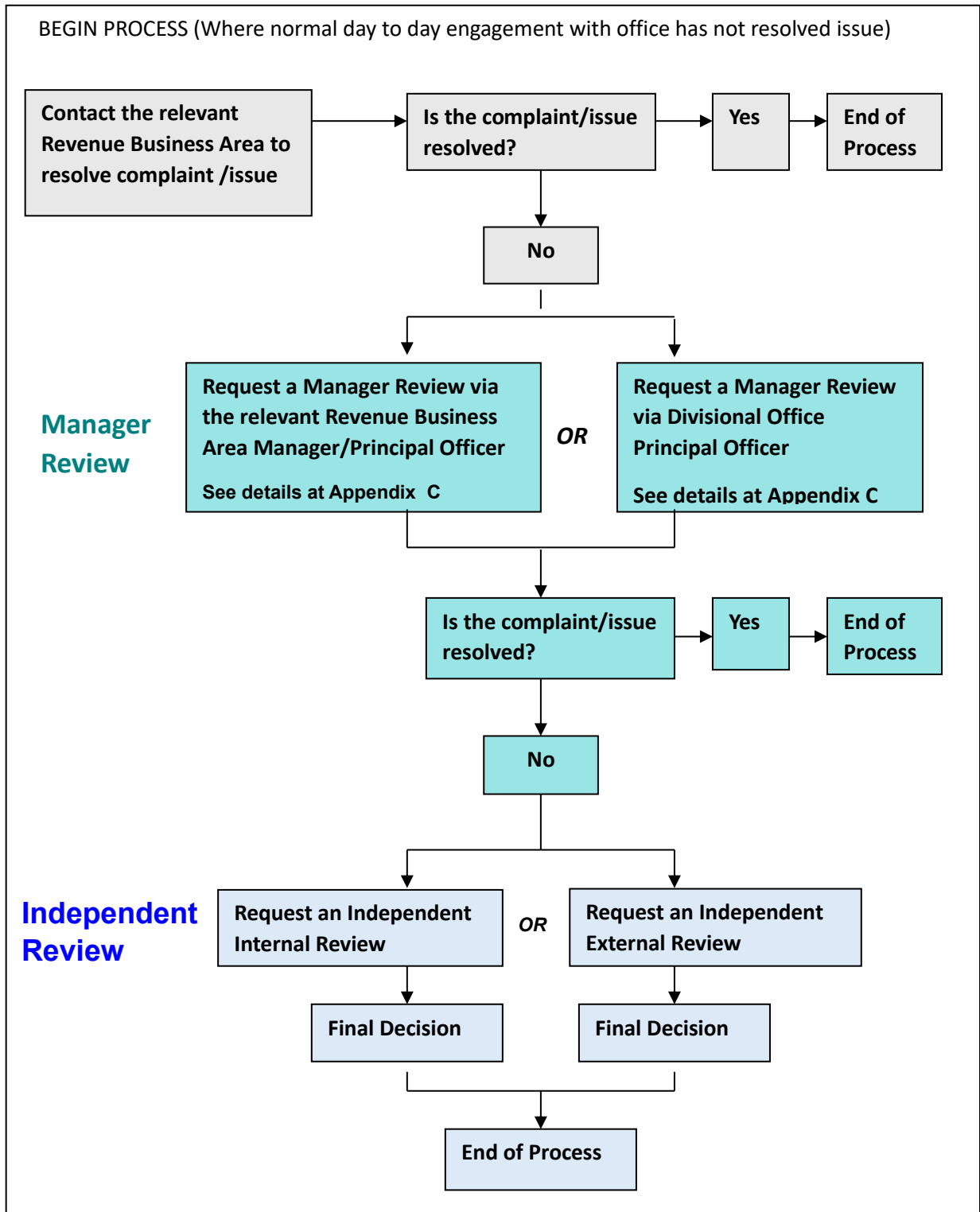
To make the Complaint and Review Procedures as open and transparent as possible, Revenue will publish annual statistics on the number of Stage 3 Independent Reviews requested, together with separate details of the number of decisions made in favour of customers and Revenue. In addition, we will publish statistics on instances where Revenue has not followed the decision of the Reviewers. (See Section 4 above). Finally, a sample of Independent Reviews (anonymised) carried out during the year will be published. These case studies will provide an insight into the type of issues dealt with by Reviewers and the outcomes of Reviews.

9 – Operative Date

The Revenue Complaint and Review Procedures is reviewed periodically and updated as required.

April 2026

Appendix A: Revenue Complaint and Review Procedures Flow Chart



Note: A Manager Review must be completed before a request for an Independent Internal or External Review is initiated.

Appendix B: How to make a complaint or request a manager review

Stage 1 Complaint:

You can submit a formal Stage 1 Complaint electronically through our online MyEnquiries contact facility or by post. You can find information on how to submit your complaint through both channels below.

Stage 2 Manager Review:

If you are dissatisfied with the outcome of the Stage 1 process, you can submit a request for a Manager Review. You can request a Manager Review electronically through MyEnquiries or by post. You can find information on how to submit your request through both channels below.

You can have your Manager Review dealt with by a senior manager (Principal Officer level) in the business area managing your case. Alternatively, you may wish to have it dealt with by a Principal Officer in a Divisional Office. The Divisional Office is primarily an administrative unit. The unit managing your complaint to-date has greater expertise on any tax or customs matters that may be relevant to your complaint. Senior managers carry out all Manager Reviews. When submitting your request, please indicate your preference.

Submitting your complaint electronically through MyEnquiries:

MyEnquiries is Revenue's safe and secure online communications channel. You can access MyEnquiries through the Revenue Online Service (ROS) or through myAccount. You can find details on how to register for ROS or myAccount and how to use MyEnquiries on the Revenue website at <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>.

Within MyEnquiries and depending on the taxes that you are registered for, you may need to self-categorise your myEnquiry. First, click on 'Add New Enquiry'. If the system presents the categorisation options "Enquiry relates to" and "More Specifically", please select:

- 'Other than the above' under the first drop down list (Enquiry relates to) and
- 'Formal Complaint / Review a Decision' under the second drop down list (More specifically).

See Figure 1 below.

Figure 1

[← Back](#) **Add a new enquiry**

Your Tax Reference Number:
[REDACTED]

Your Tax Reference Type:
CUST

Enquiry relates to * [i](#)
Other than the above ▾

More specifically * [i](#)
Formal Complaint / Review ▾

More Info [i](#)

My reference (optional) [i](#)
You should not include a Tax Reference Number or other personal data as part of this reference (see Information tooltip).
[REDACTED]

For attention of (optional)
[REDACTED]

Enquiry details *
Please enter further detail about your enquiry (up to 2,000 characters)

If you do not need to self-categorise your myEnquiry, Revenue will apply the appropriate category on receipt of your complaint. See Figure 2 below.

Figure 2

[← Back](#) **Add a new enquiry**

Your Tax Reference Number:
[REDACTED]

Your Tax Reference Type:
CUST

My reference (optional) [i](#)
You should not include a Tax Reference Number or other personal data as part of this reference (see Information tooltip).
[REDACTED]

For attention of (optional)
[REDACTED]

Enquiry details *
Please enter further detail about your enquiry (up to 2,000 characters)

In the free text box under the 'Enquiry details' heading, please start by indicating if you are submitting a:

- Stage 1 – Complaint
or
- Stage 2 – Manager Review

Please note that the formal complaint process must always start with the Stage 1. You cannot commence the formal complaint process at Stage 2.

Submitting your complaint by post:

If you are not in a position to use Revenue's online services, you can submit formal complaints by post.

Stage 1 – Complaint:

The relevant postal address will be that of the Revenue Office that is managing your case. You can find this using the 'Contact Us' section on our website at <https://www.revenue.ie/en/contact-us/index.aspx>. Alternatively, Revenue provides a range of phone helplines specific to various tax types. Our phone agents can confirm the relevant postal address for you.

Stage 2 – Manager Review:

As set out above, you may opt to have your Stage 2 Manager Review dealt with by either:

- Option 1: A senior manager (Principal Officer level) in the business area managing your case.
or
- Option 2: A Principal Officer in a Divisional Office.

If you opt for Option 1, the postal address will be the same as you used when submitting your original Stage 1 Complaint. If you opt to have the Manager Review conducted by Option 2, you can find the relevant postal addresses in Appendix C.

For people with disabilities, the National Advocacy Service (NAS) provides an advocacy service that works exclusively for adults with disabilities. It is independent, confidential, and free. You can contact NAS at <https://advocacy.ie/>.

Appendix C: Postal address for Manager Reviews

Contact details for requesting a Manager Review are set out below. The request should be addressed for the attention of the Revenue Business Area Manager or the Divisional Office Manager and clearly marked 'Manager Request'.

DIVISION	ADDRESS	DIVISION	ADDRESS
Personal Division	Office of the Revenue Commissioners Personal Division Divisional Office 6th Floor Sarsfield House Francis Street Limerick V94 R972	Investigation, Prosecution and Frontier Management Division	Office of the Revenue Commissioners Investigation, Prosecution and Frontier Management Divisional Office Ashtown Gate Dublin 15 D15 XKP4
Business Division	Office of the Revenue Commissioners Business Division Divisional Office Geata Na Cathrach Fairgreen Galway H91 W26K	Large Corporates Division	Large Corporates Divisional Office Office of the Revenue Commissioners Castle View 52-57 South Great George's St Dublin 2 D02 HF50
Medium Enterprise Division	Office of the Revenue Commissioners Medium Enterprise Divisional Office Revenue House Blackpool Cork T23 W922	High Wealth and Financial Services Division	High Wealth and Financial Services Divisional Office Office of Revenue Commissioners Castle View 52-57 South Great George's St Dublin 2 D02 HF50

Collector Generals Division	Office of the Revenue Commissioners Collector Generals Division Sarsfield House Francis Street Limerick V94 R972		
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Revenue Access Officer

A customer with a disability who is unable to use the contact channels shown above can make a complaint or request a review. They can do this by contacting the Revenue Access Officer at:

Revenue Commissioners,
Access Officer
14 / 15 Upper O'Connell Street,
Dublin 1
D01 YT32

Telephone: (01) 738 3629

E-mail: DisabilityAccessOfficer@revenue.ie

Appendix D: Statutory appeal procedures

(i) Tax Appeals Commission

Under tax legislation there is an independent appeal process available to customers to appeal against assessments and determinations by Revenue. A customer aggrieved by an assessment or determination may appeal directly to the Tax Appeals Commission by completing a Notice of Appeal form, which is available on the Tax Appeals Commission's website, www.taxappeals.ie. The Appeal Commissioners, who are appointed by the Minister for Finance, are completely independent of the Revenue Commissioners.

(ii) Ombudsman

The customer can contact the Office of the Ombudsman if they are unhappy about the way in which Revenue has handled any aspect of their tax affairs. The Office of the Ombudsman examines complaints from members of the public who feel they have been unfairly treated by certain public bodies. The Ombudsman may investigate complaints against, for example, government departments, local authorities and the HSE. The Office of the Ombudsman has indicated that before a customer makes a complaint to their office that s/he must complain directly to the public body concerned. If the customer is still not happy with their response, s/he can complain to the Office of the Ombudsman. The Ombudsman is fair, independent, and free to use. The Ombudsman will ask for details of the complaint and a copy of Revenue's final response to the complainant. The best way to contact the Ombudsman is by:

- **Clicking on the 'Make A Complaint' link at www.ombudsman.ie**
- Or writing to: Office of the Ombudsman, 6 Earlsfort Terrace, Dublin 2, D02 W773
- Or calling the Ombudsman on 01 639 5600 if you have any queries or if you need help making your complaint.

(iii) Workplace Relations Commission

The Equal Status Acts 2000-2011, prohibit discrimination in the provision of goods and services, the disposal of property and access to education, on any of the nine grounds set out below. Discrimination on the basis of any of the following grounds is outlawed by the Equal Status Acts; gender, civil status, family status, sexual orientation, religious belief, age, disability, race, colour, nationality, ethnic or national origins and membership of the Traveller community. Customers who are dissatisfied with Revenue's handling of their affairs under any of these grounds, can contact the Workplace Relations Commission. Contact details are as follows:

Address: Workplace Relations Commission, O'Brien Road, Carlow, R93 E920

Website: www.workplacerelations.ie

Tel: 059 9178990 Lo-call: 0818 80 80 90

Email: Online enquiries can be made on www.workplacerelations.ie

(iv) Customs and Excise Appeals

The following are the links to Information on the appeal procedures applying to Customs and Excise matters:

[Appeal Procedures relating to Customs Matters](#)

[Appeal Procedures in relation to Payment of Excise Duty.](#)