

## 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 leaflet 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

Make a formal **Complaint** to the Revenue office where your case is managed (the Local Office<sup>1</sup>).

*If the issue cannot be resolved, or you are unhappy with the outcome, you can move to:*

#### Stage 2

Request a **Local Review**, to be carried out by the Manager (Principal Officer) from the Local Office, or in certain circumstances by the Manager (Principal Officer) from the relevant Divisional office.

*If you are not satisfied with the outcome of the Local Review, you can move to:*

#### Stage 3

Request a **Review**, to be carried out by an independent Internal or External Reviewer.

<sup>1</sup> For the purposes of this leaflet 'Local Office' includes the Office of the Collector General

When making a complaint or requesting a Local Review, it is important that all relevant details and supporting documentation are submitted 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 the Procedures set out in this leaflet 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 – but 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 C 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 - Make a Formal Complaint

A formal complaint should be submitted to the Local Revenue Office. Contact details can be found using the contact locator on our website: [www.revenue.ie](http://www.revenue.ie). 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.

If the complaint or issue cannot be resolved, or if the customer is unhappy with the response, a Local Review of the case can be requested. In this circumstance we will advise of the right to initiate such a review and provide details on how to do so.

## Stage 2 – Request a Local Review

A Local Review will normally be carried out by the Manager (Principal Officer) of the Local Revenue Office concerned. Revenue recognises that a customer may not wish to raise their concerns with the Local Revenue Office directly. In these circumstances, the customer can request to have the Local Review carried out by a Manager (Principal Officer) in the Divisional Office. In either event, a request for a Local Review should be submitted in writing to the chosen Manager. Contact details for Managers in both Local and Divisional Offices are set out in 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 Local Review, the Manager will:

- Acknowledge in writing receipt of the request for a Local Review.
- Ensure that the request falls within the remit of the Review Procedures (i.e. that the issue is not excluded). 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 Local Review process can itself be the subject of a request for a 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 Local Review (i.e. for or against 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 against the applicant, the letter will also contain details on how to escalate the issue to Stage 3 - a 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 – Request an Internal or External Review**

Where a customer is dissatisfied with the outcome of a Local 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 Internal or External Review should be submitted, within 30 working days from the date of the Local 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 Internal and External Review Procedures. On receipt of a request for an Internal or External Review, it will:

- Acknowledge in writing receipt of the request.
- Check that a Local Review has been completed. If a Local 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 Local Review.
- Check that the request for an Internal or External Review has been submitted within 30 working days from the date of the Local 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 Internal or External Reviewer, as appropriate.
- 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 Internal or External Reviewer.

If a customer wishes to submit additional material at this stage (after a Local 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 Local Reviewer.

Where a case is assigned to an Internal or External 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 Internal or External Review (i.e. for or against 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. 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, Internal Reviewers provide advice on Revenue policies and procedures to External Reviewers.

A decision made by an Internal or External 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 (Local or Internal/External) will apply, where applicable, the following criteria when conducting a review:

- Assess if the customer's rights under the Customer Service 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 Local Review. However, a request for a Local Review should be made without unreasonable delay.

- A customer has 30 working days from the date of the Local Review decision to request either an Internal or External 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 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:

- **Local Reviewers**  
The Principal Officer in either the Local Office or the relevant Divisional Office (as chosen by the customer) will be responsible for evaluating Local Reviews.
- **Internal Reviewers**  
The 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.
- **External Reviewers**  
The 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 C.

## 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 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 Paragraph 4 above). Finally, a sample of 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.

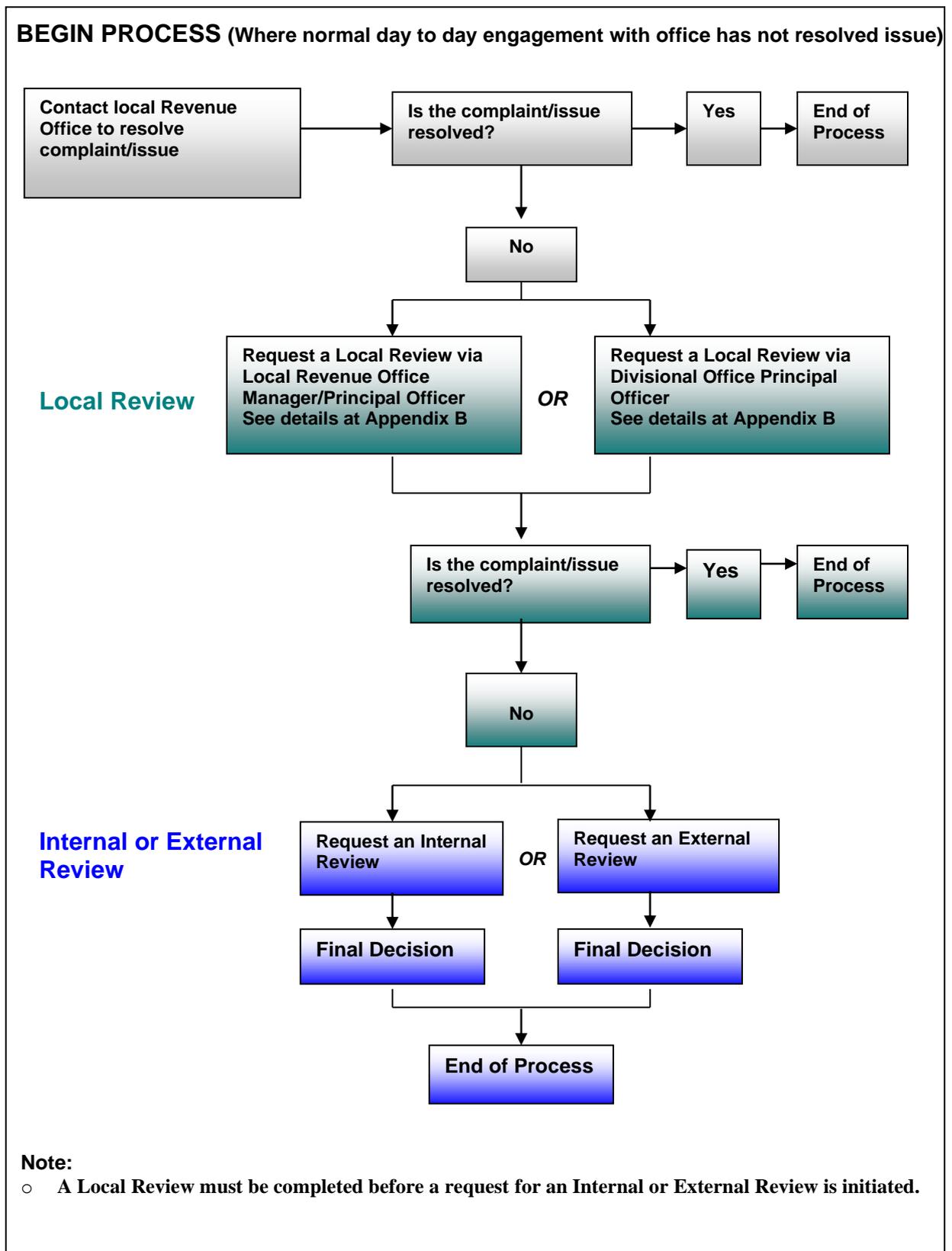
## 9 – Operative Date

The Revenue Complaint and Review Procedures take effect from 1st January 2013. This Leaflet supersedes Statement of Practice SP-GEN/2/99 (revised January 2005) and previous version of Customer Service Leaflet CS4.

**June 2023**

# Appendix A

## Revenue Complaint and Review Procedures Flow Chart



## Appendix B

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

DIVISION	ADDRESS	DIVISION	ADDRESS
Personal Division	Office of the Revenue Commissioners Personal Division Divisional Office 6 <sup>th</sup> 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 Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37
Medium Enterprise Division	Office of the Revenue Commissioners Medium Enterprise Divisional Office Revenue House Blackpool Cork T23 W922	Large Cases High Wealth Individuals Division	Large Cases High Wealth Individuals Divisional Office Office of Revenue Commissioners Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37
Collector Generals Division	Office of the Revenue Commissioners Collector Generals Division Sarsfield House Francis Street Limerick V94 R972		

A customer with a disability and who is unable to use the contact channels shown above can make a complaint or request a Review, by contacting the Revenue Access Officer at:

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

Telephone: (01) 647 4498

E-mail: [DisabilityAccessOfficer@revenue.ie](mailto:DisabilityAccessOfficer@revenue.ie)

## Appendix C

### 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](http://www.taxappeals.ie). The Appeal Commissioners, who are appointed by the Minister for Finance, are completely independent of the Revenue Commissioners.

Information on the appeal procedures applying to Customs and Excise matters is outlined in the following leaflets:

- [C&E 5](#) - Appeal Procedures relating to Customs Matters.
- [C&E 6](#) - Appeals Procedures relating to Payment of Excise Duty.

#### (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 complaint. The best way to contact the Ombudsman is by:

- **Clicking on the 'Make A Complaint' link at [www.ombudsman.ie](http://www.ombudsman.ie).**
- 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](http://www.workplacerelations.ie)  
Tel: 059 9178990 Lo-call: 0818 80 80 90  
Email: Online enquiries can be made on [www.workplacerelations.ie](http://www.workplacerelations.ie)