

# *Revenue's Corporate Priorities*

## *2022*

### **Our Mission**

To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls

### **Service for Compliance**

### **Confront Non-Compliance**

### **Our Vision**

To be a leading tax and customs administration, trusted by the community, and an employer of choice

## Revenue Board's Foreword

This Revenue Corporate Priorities 2022 (RCP 2022) is aligned to the Statement of Strategy 2021 to 2023 and informs the development of detailed Divisional Business Plans for 2022. We will build on the record of strong performance and achievement in 2021.

This RCP 2022 lays out our current priorities for the year ahead. The environment in which Revenue operates is fast evolving, we know that we need to be prepared for the unexpected in 2022.

We will need to respond to changes in an agile manner, continuing to display resilience and flexibility in the face of changing circumstances. We will refine and reprioritise our plans, including the priorities in this document, as necessary to serve the needs of the community. This is particularly so as Ireland continues to adapt to the challenges, both social and economic, of COVID-19 and managing the continuing implications of the UK exit from the EU and an evolving international tax environment and framework.

In 2022, we will bring a renewed focus on compliance, driven by the introduction of the new Compliance Intervention Framework in May. We will continue to deploy new service for compliance initiatives across all taxes and duties. For both service and compliance, we will optimise the opportunities and possibilities for a real-time approach to our work.

Revenue will play a key role in Ireland's preparation for international tax developments coming into place in the coming years and much of the key foundation work will be done in this respect in 2022.

We will continue to invest in our people to develop their skillsets and our overall capability as an organisation. We will always place the safety and wellbeing of our people at the heart of our approach, achieving our vision to be an employer of choice for our existing staff and prospective new recruits.

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**Niall Cody**  
Chairman

**Gerry Harrahill**  
Commissioner

**Mick Gladney**  
Commissioner

### Our Strategic Planning Framework



### Statement of Strategy 2021 to 2023



**Revenue's core task is the collection of taxes and duties. Our Statement of Strategy 2021 to 2023 identifies eight priority areas of focus. These are reproduced on the following pages and, for each one, the key planned actions for 2022 are indicated.**

## 1 SUPPORTING THE NATIONAL RESPONSE TO THE PANDEMIC

### Statement of Strategy 2021-2023

We will continue to administer and oversee the schemes and provisions introduced by the Government in response to COVID-19, including the Employment Wage Subsidy Scheme (EWSS), the COVID-19 Restrictions Support Scheme (CRSS), Accelerated Loss Relief and Debt Warehousing. We will remain agile and resilient with the ongoing capacity to support the State in the fight against the COVID-19 impact on the economy.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Implement Government COVID-19 schemes and provisions to support businesses and protect incomes and employment, providing the required supports and guidance for businesses and individuals.

2. Support businesses that have incurred tax liabilities during the COVID restrictions through the effective management of the Debt Warehousing Scheme throughout 2022.

3. Assure the integrity of the COVID support schemes, ensuring that businesses receive the right supports at the right time. Assist individual taxpayers in addressing their tax obligations arising. Continue to respond effectively to any risk of abuse of the various schemes.

## 2 PROVIDING EXCELLENT SERVICE

### Statement of Strategy 2021-2023

We will refine and refocus our model of service for compliance taking account of the needs of our customers, the experience of service provision during the pandemic, changes in business models and the role and work of tax agents and intermediaries. We will develop further opportunities to leverage the benefits of technology and data insights in our business engagements.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Develop our model of service for compliance, effectively tailoring our approach to the needs of different cohorts of taxpayers. Deepen our segmented approach to our cases in a manner that supports taxpayers in meeting all of their tax and duty obligations.

2. Further strengthen the operation of the Revenue Technical Services (RTS) by implementing the RTS roadmap developed in 2021 to support both taxpayers and their agents and intermediaries to meet their tax and duty obligations.

3. Develop our service delivery across a range of areas including

- improve the ability of taxpayers to adjust their tax credits or claim additional credits in real-time throughout the year, and
- evolve our service delivery model for agents to optimise voluntary compliance levels.

Respond proactively to the needs of businesses trading with the UK as the post Brexit environment evolves.

### 3 MAXIMISING TIMELY COMPLIANCE

#### Statement of Strategy 2021-2023

We will further enhance our real-time engagement and response to risk, building on the segmentation of our customer base. We will leverage our data holdings and capacity for advanced analytics. We will continue to encourage self-review and correction by taxpayers. We will implement a revised framework of compliance interventions that supports early and effective engagement to address non-compliance, based on the level of risk and taxpayer behaviour.

#### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Implement the new Compliance Intervention Framework (CIF) and Code of Practice from 1 May 2022, thereby optimising opportunities for taxpayers to comply fully, including through self-correction and disclosures where appropriate, while providing an appropriate response to non-compliant taxpayers who choose not to avail of these opportunities.

2. Implement real-time, data driven risk assessment and case selection interventions to optimise risk-based and timely compliance focused oversight while minimising the burden on compliant taxpayers.

3. Support the implementation of changes in the international tax environment ensuring that we provide the necessary clarity and supports to business to enable them to comply fully with the new reporting and payment requirements that emerge.

## 4 TECHNOLOGY

### Statement of Strategy 2021-2023

We will prioritise Revenue's technology refresh programme to ensure that we have the IT platform and capability to enable our key business programmes and to modernise further taxes and duties with a focus on process automation, digitalisation and personalisation of services. We will continue to play our part in the development of Ireland's National Data Infrastructure.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Deepen the technology refresh process and harness new technologies to optimise the automation of processes and streamlining of services in a customer-centric manner.

2. Develop a Digitalisation Strategy that supports the modernisation of the tax administration system and our processes to exploit the opportunities for further real-time delivery of our service for compliance and of our compliance activity, with a particular focus in 2022 on the areas of Capital Taxes, VAT and Stamp Duty.

3. Bring a renewed focus on the value of our data, both enhancing the quality of the data we collect and optimising its usages in support of our mission. In this context we will keep data security, including cybersecurity, and integrity at the centre of our approach at all times.

## 5 CAPABILITY AND CAPACITY IN AN EVOLVING WORKPLACE

### Statement of Strategy 2021-2023

As a people organisation we will continue to invest in our staff, optimising the leadership, management and technical skill sets needed today and for the evolving and emerging organisational challenges of the future. In consultation with our people and learning from the experience of remote working in 2020, we will review our work and workplace practices, having regard to business priorities, wider Civil Service reforms, the health and wellbeing of our staff and their development, mentoring and support needs.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Implement the next phase of our Work Force Plan to maintain the agility and responsiveness of our workforce, including our capacity to engage with taxpayers in line with business models and needs as they evolve.

2. Play our part in influencing the design of future working arrangements across the Civil Service. We will implement the flexibilities in these arrangements to enhance the wellbeing and working lives of our people while ensuring organisational cohesiveness and capacity.

3. Review our approach to learning and capability development to ensure our strategy meets the needs of our people and our organisation. In particular we will deepen the leadership capacity of our managers at all levels.



## 6 UK EXIT FROM THE EU

### Statement of Strategy 2021-2023

We will build on the solid foundations of work already completed and continue to collaborate with business and other key stakeholders. We will play our part in all cross-Government work, to facilitate the efficient movement of legitimate trade, enhance national competitiveness, target and disrupt illegal trade, and confront non-compliance.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Continue to engage with Irish businesses, our Government partners and EU and UK authorities in preparation for new UK customs procedures required in 2022.

2. Work with the Department of Foreign Affairs & Trade and the European Commission to ensure that implementation of the Northern Ireland Protocol facilitates legitimate trade and preserves the integrity of the Single Market and the Customs Union.

3. Ensure our internal customs and frontier management structures are appropriate and fit for purpose, facilitating legitimate trade while responding effectively to illicit trade flows.

## 7 POLICY ANALYSIS

### Statement of Strategy 2021-2023

We will continue to work closely with the Department of Finance to provide analysis and administrative input to support the provision of the best policy advice on the adaptation of the State's taxation framework to meet Government objectives. We will support the implementation of the Programme for Government, the Climate Action Plan and the proposed Commission on Welfare and Taxation. We will seek to shape policy outcomes that design-in compliance, minimise non-compliance and optimise the administrative burden on taxpayers.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Support the Department of Finance in the ongoing evaluation and development of the tax and duty policy framework, in particular through our contribution to the Budget and Finance Bill processes.

2. Play our part in the roll out of 'Housing for All' and the 'National Development Plan', including the introduction of the Residential Zoned Land Tax and any proposals for taxation of vacant properties.

3. Bring a well informed and evidence based operational perspective to the implementation of policy changes, including those arising from the international tax agenda and the recommendations of the Commission on Taxation and Welfare.

## 8 INTERNATIONAL TAX AND CUSTOMS AGENDA

### Statement of Strategy 2021-2023

We will support the Minister for Finance and the Department in shaping and addressing the evolving international tax agenda. We will support developments across the EU, the OECD and the World Customs Organisation (WCO), leveraging our position as an integrated tax and customs administration across all initiatives.

### *In 2022, as our corporate priorities for this objective, we will:*

#### Priority

1. Support the Department of Finance on the implementation of EU and OECD proposals to address the tax challenges of digitalisation and international taxation of companies.

2. Collaborate with international partners, playing an active role in administrative cooperation matters. Ensure that we meet the highest standards of international tax data exchange while working to maximise the use of exchanged data that we receive.

3. Actively participate in the dedicated strategic projects at EU level with a view to influencing the implementation of agreed objectives so as to minimise the customs burdens on all legitimate cross border commercial activity, including eCommerce.