

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



Revenue Corporate Priorities 2026

■ Our Mission

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

■ Our Vision

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

Our Strategic Planning Framework

1. Multi-Year Strategic Cycle

Our Statement of Strategy 2026 to 2028 sets out our Mission, Vision and Core Values.

It also sets out our strategic objectives :

- . To Support Voluntary Compliance
- . To Address Non-Compliance
- . To Strengthen the Tax and Customs Ecosystem

2. Annual Priorities

Revenue's Corporate Priorities 2026 help us to deliver on our objectives under four strategic priorities:

- . Excellence in Taxpayer and Trader Engagement
- . Compliance and Enforcement
- . People, Culture, and Capabilities
- . Policy Support and International Leadership

3. Business Plans

The Business Plan of each Revenue Division sets out the work programme for that Division, including its contributions to the delivery of the annual corporate priorities.

Our Statement of Strategy 2026 to 2028 identifies four strategic priorities.

These are reproduced on the following pages and, for each one, we outline what we will deliver in 2026, the first full year of our timeframe. Future annual priorities will either build on these as necessary or deliver on other aspects of our Statement of Strategy.

Over the lifetime of this Statement of Strategy, we will continue to build on our track record of deploying transformational technology to enable us to serve the community fairly and efficiently, while maintaining high standards of integrity, security and public trust.



Statement of Strategy 2026-2028

Excellence in Taxpayer and Trader Engagement

We will continue a phased implementation of integrating reporting and payment of taxes and duties seamlessly into natural systems and records subject to legislative developments.

We will advance the tax and duty modernisation agenda, including EU VAT in the Digital Age, EU Customs Reform and Banking Modernisation, to deliver real-time capabilities across major taxes and duties.

We will maximise the use of ethical AI developments to streamline back-end operations and to enhance the service experience, providing tailored support for taxpayers who want to engage with Revenue digitally.

We will expand the traditional tax and customs partnerships beyond tax intermediaries, to include businesses, government entities, banks, software companies, etc., to build an engagement model where public and private actors join up in a collaborative way.

In 2026, we will:

- 1. Transform VAT Administration:** We will commence a significant redesign of Ireland's VAT administration through the introduction of mandatory e-invoicing and real-time digital reporting systems. This initiative is a key component of the EU's VAT in the Digital Age (ViDA) proposals. In 2026 we will communicate with businesses impacted by Phase 1 of the e-invoicing and e-reporting rollout.
- 2. Advance Customs Modernisation for Secure Trade:** We will enhance our customs systems to facilitate seamless and secure trade. Key actions include the go-live of Centralised Clearance for Import and Export (CCI), the implementation of our new import system (AIS V2), and the deployment of Automatic Number Plate Recognition (ANPR) infrastructure at Rosslare Port to streamline logistics and improve compliance.
- 3. Modernise Payment and Core Processing Systems:** We will implement Phase 2 of our Banking Modernisation programme, onboarding remaining payment arrangements to our central Payment Hub and redesigning existing payment instructions. We will also initiate a major programme to modernise our core Integrated Taxation Processing (ITP) system, defining its scope, governance, and delivery roadmap.
- 4. Enhance Service through AI:** We will harness AI to transform taxpayer service delivery through enhanced agent support and intelligent self-service capabilities.



Statement of Strategy 2026-2028

Compliance and Enforcement

We will continue to build on real-time compliance monitoring and early intervention to address and resolve compliance issues, ensuring appropriate sanctions are applied, at the earliest possible stage.

We will further refine our risk assessment methodologies using advanced analytics and AI to better target our compliance interventions and ensure optimal return from our allocation of resources .

We will strengthen national and international partnerships to address tax and duty evasion and avoidance, customs fraud, and prohibited goods trafficking.

We will work collaboratively with national and international stakeholders to strengthen protection for consumers and businesses, including implementing customs controls particularly for eCommerce.

In 2026, we will:

- 1. Tackle Non-Filing and Managing Debt:** We will actively manage debt available for collection. We will operationalise new legislative provisions to issue automatic estimates for IT and CT non-filers, encouraging timely compliance. We will enhance the technical infrastructure of our Debt Management System (DMS) to facilitate effective management and processing of insolvency cases.
- 2. Strengthen Cross-Border and eCommerce Compliance:** We will enhance our oversight of eCommerce, collaborating with EU partners and market surveillance authorities to address non-compliance, implementing a handling fee for eCommerce goods and removal of the Customs de minimis threshold. We will participate in the EU Cross-Border Payments Reporting Programme (CESOP) and ensure the appropriate application of VAT rules for non-EU businesses.
- 3. Modernise Withholding Tax (eWHT):** Following a public consultation, we will analyse feedback from stakeholders and publish a detailed summary of the submissions. We will work with our colleagues in the Department of Finance to progress any policy proposals that arise following the consultation.
- 4. Pillar Two Implementation:** We will implement the required systems and design compliance strategies for the OECD's Pillar Two framework. We will ensure successful administration of the framework by the identification of the case base and the implementation of a self-assessment-based pay and file system.



Statement of Strategy 2026-2028

People, Culture and Capabilities

We will proactively monitor future capability requirements and provide opportunities for continuous learning and career development.

We will evolve our work practices to enhance delivery on our mission, in line with our core values, and offer meaningful career opportunities to new and existing staff.

We will build on leadership and management capabilities at all levels to position us to seamlessly navigate internal and external complexities and drive and sustain positive change.

We will foster an environment where diverse perspectives thrive, and all staff feel valued and empowered to contribute.

We will expand our data holdings, underpinned by legislation, to support natural taxation, address new and emerging risks and continue to strengthen our data governance and protect taxpayer confidentiality.

In 2026, we will:

- 1. Foster an Inclusive and High-Performing Culture:** We will implement and embed our new Working Arrangements Policy. We will actively promote an environment where all staff feel valued and empowered. This will be achieved through our Equality, Diversity, and Inclusion initiatives, raising awareness of our Dignity at Work policy, Revenue's Code of Ethics and our engagement with the Public Sector Duty Plan for 2025-2028.
- 2. Implement Effective Internal Communications:** To support our vision of being an 'Employer of Choice', we will implement a new model of internal communication to showcase our organisational culture and to promote two-way communication between staff and executive management. We will evaluate the impact of this model this year to ensure we continuously strengthen our internal communications going forward.
- 3. Build Organisational Capabilities:** The rollout of the Civil Service Capability Framework will create a new architecture for talent management, whilst the review and tendering of new leadership programmes will ensure managers are equipped to lead the organisation through the strategic period ahead. We will also review our Learning & Development Strategic Framework and continue to expand our suite of learning tools for Revenue staff.
- 4. Strengthen Organisational Data Governance:** As we implement a new Unified Data Platform, we will develop a Governance and Management framework for the organisation, which will include defining key roles and responsibilities, oversight and governance, and developing the policies and training required to embed effective data management into our daily operations.



Statement of Strategy 2026-2028

Policy Support and International Leadership

We will continue to work closely with the Department of Finance, providing analysis and administrative input to support policy development that balances simplicity, fairness, and protects the collection of taxes for the Exchequer.

We will play a lead role in supporting the Minister for Finance and the Department of Finance during Ireland's 2026 EU Presidency, on tax and customs matters.

We will actively contribute to shaping and implementing international tax and customs standards through OECD, EU, UN and WCO engagement.

We will strengthen partnerships with other government agencies to improve service delivery and compliance outcomes.

In 2026, we will:

- 1. Support Ireland's EU Presidency:** We will play a key role supporting the Minister for Finance and the Department of Finance in tax and customs matters during Ireland's Presidency of the Council of the EU in the second half of 2026. This will involve extensive preparation, chairing key EU working groups, and collaborating closely with the EU Commission and our Trio Presidency partners (Lithuania and Greece) to advance shared priorities.
- 2. Implement Key EU and International Regulations:** We will ensure the full implementation of the Carbon Border Adjustment Mechanism (CBAM) and the EU Deforestation Regulation (EUDR), working with national authorities and trade partners. We will continue our critical role in implementing and enforcing international sanctions in collaboration with other competent authorities. We will operationalise the OECD's Crypto Asset Reporting Framework and Common Reporting Standard 2.0 domestically, ahead of the first international exchanges in 2027. We will support the implementation and operation of the agreed Pillar Two Side-by-Side Package.
- 3. Support National Tax Policy Development:** : This will include supporting the Department of Finance in relation to the reform of taxation of interest and any policy arising from the Research and Development Tax Credit and Innovation Compass and also providing support in relation to the proposed Derelict Property Tax .
- 4. Enhance Legislative Processes:** We will undertake a comprehensive review and update of the Revenue Guide to the Legislative Process with a view to enhancing our contribution to legislation development.

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