

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Statement of Strategy Ráiteas Straitéise 2015-2017

Foreword by the Revenue Board

Following a number of very challenging years, the Irish economy is on a pathway to recovery which is reflected in increased Exchequer receipts. The Revenue Commissioners, as the Irish tax and customs administration, plays a vital role in our economy by collecting taxes and duties due to the State. These receipts underpin Government's capacity to meet our debt obligations and to fund vital services and facilities for society.

We are a compliance focused organisation that aims to provide excellent service so that our customers can be voluntarily compliant. We acknowledge the efforts of the overwhelming majority of our customers and those who work on their behalf who file their returns and pay the taxes and duties they owe on time and without direct intervention by us.

Our Statement of Strategy 2015-2017 has been framed around two key strategic priorities – to make it easier and less costly to voluntarily comply and to identify and confront non compliance. Self service and electronic channels will be our primary service provision channels. We will prioritise investment in these channels to assure the quality, timeliness and ease of understanding of the information and support provided through these channels. We will actively encourage and support engagement with us through these channels. Where electronic or self service engagement is not a viable option, we will prioritise an excellent telephone service experience that is organised around the needs of our customers. It will be of a very high quality, delivering early resolution to our customers' enquiries.

A very important underpinning of our commitment to support voluntary compliance is that we confront non compliance on a risk priority basis. As a compliance organisation it will come as no surprise that compliance is and will be a key focus for us in the next three years. To this end we are committed to further the work we have been doing to maximise the use of data and the deployment of analytics and risk assessment approaches to identify the incidence, scale and significance of non compliance and to target our resources to successfully confront and overcome those risks. We are determined to challenge all forms of shadow economy activity, to tackle organised crime activity and smuggling and to confront aggressive tax and duty avoidance.

We have identified the key strategic drivers that will position us to deliver on our ambition and commitments in this strategy. This requires mobilisation and engagement of the Revenue organisation and collaboration and engagement both nationally and internationally so that we meet the challenges ahead. We are confident, based on our strong performance to date, that we will deliver the commitments in this strategy statement.

Niall Cody
Chairman

Liam Irwin
Commissioner

Gerry Harrahill
Commissioner

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

Service for Compliance

Make it easier and less costly to voluntarily comply

Confront Non-Compliance

To identify and effectively confront non-compliance

Drivers

People, Performance and Structures

An efficient, sustainable, agile and engaged organisation with strong governance delivering quality performance

Technology and Business Processes

Maximise the effective deployment of technology and the efficiency of our business processes

Data Analytics and Risk Assessment

Use data, analytics and risk assessment as a primary driver for service delivery and compliance interventions

Policy and Legislation

Leverage legislation and partnerships to reinforce compliance and contribute to economic development

International

Maximise our contribution and influence on international tax and customs administrative issues

Statement of Strategy 2015-2017

Our Mission: To serve the Community by fairly and efficiently collecting taxes and duties and implementing customs controls

Our Culture, Ethos and Values

- We are a customer centric, compliance orientated tax and customs administration
- We strive to deliver excellent service that facilitates voluntary compliance
- We address significant risks and apply the law in a fair, even-handed and consistent manner
- We presume honesty and give respect and courtesy
- We secure and protect data and information and meet our confidentiality obligations
- We acknowledge and learn from our mistakes and put things right
- We use data, intelligence and risk analysis to identify, target and confront suspected non-compliance and minimise intrusion on compliant taxpayers
- We innovate to simplify processes and improve our effectiveness and performance
- We build partnerships and engage with stakeholders to support compliance
- We value and support our people on whom we depend for success
- We promote a culture of best practice in how we administer tax and duty collection
- We act with integrity and professionalism supported by strong leadership, openness and accountability

Strategies	Priorities	Objectives
Service for Compliance	<ul style="list-style-type: none"> - Collect the right taxes and duties at the right time and reduce debt owing to the Exchequer - Provide high quality services, in particular premium digital and self services, easily understood information and relevant supports - Design quality processes and procedures based on customer segmentation - Influence legislation for compliance - Research and implement innovations that maximise voluntary compliance - Develop and implement a “Customer Engagement” Strategy - Review support frameworks for businesses with cash flow challenges - Evaluate a new framework for PAYE based on real time reporting - Participate fully in the reform of the tax appeals process and implement necessary changes - Minimise the compliance burden on our customers 	Make it easier and less costly to voluntarily comply
Confront Non-Compliance	<ul style="list-style-type: none"> - Use emerging and available data sources, analytics and risk assessment to predict and limit potential non-compliance, in particular shadow economy activities - Apply our new intelligence framework and risk assessment approaches to inform the deployment of specialist and dedicated teams - Confront and disrupt shadow economy activities, fraud, illicit trade, smuggling, organised crime activities and aggressive tax and duty avoidance - Conduct the right intervention on the right customer at the right time. - Embed best practices in case selection, case working and intervention processes - Identify and remove opportunities for non-compliance - Identify and confront new and emerging forms of non-compliance - Investigate and prioritise for prosecution cases of serious tax and duty evasion and fraud - Leverage opportunities provided by the regulatory framework to limit the scope for non-compliance and aggressive avoidance 	To identify and effectively confront non-compliance

Strategic Drivers				
<p>People, Performance and Structures: An efficient, sustainable, agile and engaged organisation with strong governance delivering quality performance</p>	<p>Technology and Business Processes Maximise the effective deployment of technology and the efficiency of our business processes</p>	<p>Data, Analytics and Risk Assessment: Use data, analytics and risk assessment as a primary driver for service delivery and compliance interventions</p>	<p>Policy and Legislation: Leverage legislation and partnerships to reinforce compliance & contribute to economic development</p>	<p>International: Maximise our contribution and influence on international tax and customs administrative issues</p>
<ul style="list-style-type: none"> • Attract and recruit talented people • Build and retain internal capacity and expertise by developing our staff and leaders • Enhance knowledge management processes • Match structures and resources to strategies and reshape workforce / structures for emerging future needs • Deepen staff engagement and communications • Progress Government renewal and reform programmes • Further integrate governance and corporate risk processes • Support and improve good performance and confront persistent underperformance 	<ul style="list-style-type: none"> • Deliver excellent digital internal and external services and harness innovations to serve future needs • Ensure security and privacy through the application of effective security approaches • Implement durable governance frameworks to ensure excellence in project and service delivery • Continually refine and optimise our business processes to enhance services, address risks and deliver quality outcomes with tangible value for money • Contribute to cross Government programmes and the achievement of regulatory obligations 	<ul style="list-style-type: none"> • Maximise access to and use of data, intelligence and analytics to <ul style="list-style-type: none"> ◦ optimise the management of service demand and provision of excellent services ◦ inform and support the effective management of risk ◦ enhance the impact of our risk based interventions • Develop and deploy data mining and analytical skills, with appropriate governance, to manage and analyse data and develop good quality intelligence • Use data analytics to inform evidenced based decision-making and assess the impacts of our actions and strategies 	<ul style="list-style-type: none"> • Provide high quality input and advice to the Department of Finance in support of compliance and modern tax and customs processes and in the development of tax policy • Contribute to implementing the Road Map for Tax Competitiveness • Work in partnership with all key stakeholders to provide quality services and confront non-compliance 	<ul style="list-style-type: none"> • Advance Ireland's tax and customs agenda at international levels • Actively participate in international fora to represent Ireland's interests on tax and customs matters • Extend our tax treaty network to support investment and trade • Contribute to the implementation of OECD and related international initiatives • Advance the international exchange of information and mutual agreement procedures between tax administrations • Secure resources to strengthen expertise on international business and taxation issues • Maintain Ireland's standing as a country committed to tax transparency

Intended Outcomes
<ul style="list-style-type: none"> • The right amount of tax and duty collected • Voluntary compliance supported and facilitated • The level of debt to Exchequer reduced • Information and services provided that meet customers needs with queries resolved speedily • Customer engagement strategy successfully rolled out, evidenced by high quality and secure digital and self service channels and an excellent service experience • High voluntary compliance levels maintained • Quality risk targeted case working interventions successfully conducted leading to increased compliance • Revenue's reputation enhanced as a leading customer centric, risk focussed and results orientated tax and customs administration • Ireland's economic development supported