

Personal data processed by Revenue

Data processed		Details on personal data			Data shared with third parties			
Purpose of processing	Lawful basis of personal data for processing under GDPR Article 6: (S851B TCA and/or specific sections entered below)	Categories of personal data	Source of the personal data in first instance	Is this a publicly accessible source?	Categories of third party recipients	Is personal data intended to be transferred to third countries or international organisations?	Is an adequacy decision by the Commission in place?	Are there safeguards for these transfers?
To process Parliamentary Questions, PS queries or Representations to the Chairman or Minister	Section 40 Data Protection Act 2018	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
To provide assistance with complex queries through the Revenue Technical Service	For the purpose of the effective administration of all taxes and duties that have been assigned by law to the Revenue Commissioners.	Name/Contact details, PPSN/TRN, Tax records	Revenue officials	No	None	No	N/a	N/a
To provide assistance with technical queries from Revenue divisions	For the purpose of the effective administration of all taxes and duties that have been assigned by law to the Revenue Commissioners.	Name/Contact details, PPSN/TRN, Tax records	Revenue officials	No	None	No	N/a	N/a
To maintain a register of shipping information	Sections 23 & 24 Mercantile Marine Act 1955	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To facilitate the administration of the Disabled Drivers/Passengers Scheme	Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015 (S.I. 635 2015 and any legislation amending same)	PPSN/TRN, Name/Contact details, Bank details	Data subject	N/a	Other State Bodies	No	N/a	N/a
To facilitate the administration of the Disabled Drivers/Passengers Scheme	Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (SI No. 353 of 1994)	Name/Contact details	Data subject	N/a	Other State Bodies	No	N/a	N/a
To facilitate answering of queries relating to AEOI re FATCA and DAC2	Council Directive 2011/16/EU, SI 549 2012, DTAs under Section 826(1) TCA 1997, TIEAs under Section 826(1B) TCA 1997, SI 34 2013	Name/Contact details, PPSN/TRN, Bank details	Third parties	No	Other State Bodies	Yes	N/a	N/a
To record information reported by Irish Financial Institutions under Common Reporting Standard legislation	Section 891F TCA and S.I. No. 583 of 2015	Name/Contact details, PPSN/TRN, Bank details	Financial institutions	No	Third countries	Yes	Not in all cases.	Each exchange is reviewed on a jurisdiction by jurisdiction basis

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To record information reported by Irish Financial Institutions under Directive on Administrative Cooperation (DAC2) legislation	Section 891G TCA and S.I. No. 609 of 2015	Name/Contact details, PPSN/TRN, Bank details	Financial institutions	No	EU Member States	No	N/a	N/a
To record information reported by Irish Financial Institutions under FATCA legislation	Section 891F TCA and S.I. No. 583 of 2015	Name/Contact details, PPSN/TRN, Bank details	Revenue systems	No	Third countries	Yes	Yes	N/a
Collection of Information to be sent to other MS under DAC1 in relation to tax residents of those States	S.I 549 of 2012 and DAC 1 – Directive 2011/16/EU – Directive on Administrative Cooperation in the Field of Taxation	Name/Contact details, PPSN/TRN, Bank details	Financial institutions	No	EU Member States	No	N/a	N/a
To maintain a record of applicants for the Artists Exemption scheme	Section 195 Taxes Consolidation Act (TCA) 1997	Name/Contact details, PPSN/TRN	Data subject/ Agent	No	Other State Bodies	No	N/a	N/a
To maintain a record of applicants for the donation of Heritage items scheme	Section 1003 TCA 1997	Name/Contact details, PPSN/TRN	Data subject/ Agent	No	Other State Bodies	No	N/a	N/a
To maintain a record of applicants for the donation of Heritage Properties scheme	Section 1003A TCA 1997	Name/Contact details, PPSN/TRN	Data subject/ Agent	No	Other State Bodies	No	N/a	N/a
To maintain a record of applicants for the Approved Buildings and Gardens scheme	Section 482 TCA 1997	Name/Contact details, PPSN/TRN	Data subject/ Agent	No	Other State Bodies	No	N/a	N/a
To maintain a record of applicants for the Living City Initiative in Special Regeneration Areas	Sections 372AAB and 372AAD TCA 1997	Name/Contact details	Public bodies	No	None	No	N/a	N/a
To maintain a list of research & development experts	Section 766(7) TCA 1997	Name/Contact details, PPSN/TRN, Bank details	Data subject/ Agent	No	None	No	N/a	N/a
To maintain a database of section 110 qualifying companies	Section 110(1) and paragraph (f) of the definition of "qualifying company" TCA 1997	Name/Contact details	Data subject/ Agent	No	Other State Bodies, Regulatory bodies	No	N/a	N/a
To maintain a record of tax payable on life assurance schemes to non-residents	Section 23 Finance Act 2015, amending section 730E(2) TCA 1997	Name/Contact details, PPSN/TRN, Bank details, Tax records	Data subject/ Agent	No	None	No	N/a	N/a
To approve relief for investment in films	Section 481 TCA 1997	Name/Contact details, PPSN/TRN	Section 481 companies/ Agent	No	Other State Bodies	No	N/a	N/a
To process refunds of film withholding tax to non-residents	Part 18, Chapter 1A TCA 1997	Name/Contact details, PPSN/TRN, Bank details, Tax records	Data subject/ Agent	No	None	No	N/a	N/a
To approve relief for investment in qualifying companies	Part 16 TCA 1997 (Employment and Investment Incentive / Business Expansion Scheme / Seed Capital Scheme)	Name/Contact details, PPSN/TRN, Tax records	Agent/ Qualifying companies	No	None	No	N/a	N/a
To maintain records relating to Authorised Economic Operators (AEO) and facilitate validation of that status to ensure they benefit as an AEO in their dealings with Customs Authorities	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015	Name/Contact details, PPSN/TRN	Data subject	N/a	EU competent authorities, Regulatory bodies	No	N/A	N/A
To process customs declarations submitted by importers/exporters and to collect the appropriate amount of customs duty	Union Customs Code and Delegated and Implementing Act	Name/Contact details, PPSN/TRN, Assets held, Images, Other ID number	Data subject	N/a	Financial Institutions, EU competent authorities, Other State Bodies	No	N/a	N/a
To maintain records relating to economic operators	Union Customs Code and Delegated and Implementing Act	Name/Contact details, PPSN/TRN	Data subject	N/a	EU competent authorities, EU Member States	No	N/a	N/a

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To maintain records relating to economic operators with Special Procedures Authorisations	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015.	Name/Contact details, PPSN/TRN	Data subject	No	None	No	N/a	N/a
To maintain records relating to entry summary declarations	Union Customs Code and Delegated and Implementing Act	Name/Contact details, Varies dependent on case, Other ID number	Data subject	N/a	EU competent authorities, EU Member States	No	N/a	N/a
To maintain records relating to transit declarations	Union Customs Code and Delegated and Implementing Act	Name/Contact details, Other ID number	Data subject	N/a	EU competent authorities, EU Member States	No	N/a	N/a
To track unresolved transits	Union Customs Code and Delegated and Implementing Act	Name/Contact details, Other ID number	Data subject	N/a	EU competent authorities, EU Member States	No	N/a	N/a
To record IPR applications for action	EU Regulation 608/2013	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To maintain details on files concerning civil aviation matters	Customs Act 2015	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To record details of persons that have applied for certain reliefs from payments of customs charges	Council Regulation (EC) 1186/2009	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To maintain a record of individuals that have applied to use cover notes/bonds as security	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015.	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
General queries on customs matters	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015; Council Regulation EC 1186/2009; Customs Act	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To maintain a copy of SADs queried	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015; Council Regulation EC 1186/2009; Customs Act	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To maintain risk profiles	Council Regulation 952/2013 and its Implementing and Delegated Acts	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To maintain a database of Irish registered aircrafts	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015; Customs Act	Name/Contact details	Irish Aviation Authority	Yes - available on IAA website	None	No	N/a	N/a
To maintain a database of information relating to declarations of goods imported into Ireland	Article 13(4) of the customs Code Regulation 2913/92; Regulation 765/2008; Council Regulation 1005/2008; Commission Decision 2007/275	Name/Contact details	Data subject	N/a	Regulatory bodies, Other State Bodies	No	N/a	N/a
To record details of Customs appeals cases	Article 44 Union Customs Code; Part 7 Customs Act 2015	Name/Contact details, Liabilities	Data subject, Revenue officials	No	None	No	N/a	N/a
To record details provided on manifests	Reporting Formalities Directive (2010/65/EU) and Community Customs Code and its implementing Provisions	Name/Contact details, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To maintain a database of authorised exporters	Union Customs Code and Delegated and Implementing Act	Name/Contact details	Data subject	N/a	None	No	N/a	N/a

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To maintain a database of orders regarding valuation of imports by certain specific importers	Union Customs Code and Delegated and Implementing Act	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
Database to record BTI (Binding Tariff Information) applications received and processed	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015	Name/Contact details, PPSN/TRN, Assets held	Data subject	N/a	None	No	N/a	N/a
To maintain records relating to economic operators with Temporary Storage, ACE and ACR authorisations	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To maintain records relating to economic operators with Comprehensive Guarantee authorisations	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015	Name/Contact details, Other identifier	Data subject	N/a	None	No	N/a	N/a
To maintain a database of exporters registered to make origin declarations using the REX system	Union Customs Code and Delegated and Implementing Act	Name/Contact details, Other identifier	Data subject	N/a	None, EU competent authorities, EU Member States	No	N/a	N/a
EU database recording BTI (Binding Tariff Information) applications received and processed	Council Regulation 952/2013, Commission Delegated Regulation 2446/2015 and Commission Implementing Regulation 2447/2015	Name/Contact details, Other identifier, Images	Data subject	N/a	EU competent authorities	No	N/a	N/a
To maintain a database of verifications carried out concerning the origin of imports and exports	Union Customs Code and Delegated and Implementing Act	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To receive and process applications from traders for several customs procedures and authorisations	Union Customs Code and Delegated and Implementing Act	Name/Contact details	Data subject	N/a	EU competent authorities, EU Member States	No	N/a	N/a
To record claims from non-residents for the repayment of taxes PSWT and DWT on CPS. RCT on ITP	S 527 TCA 1997	Name/Contact details, PPSN/TRN, Bank details	Data subject	N/a	None	No	N/a	N/a
To facilitate the successful deduction and payment of LPT	Local Property Tax Act 2012	Name/Contact details, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To facilitate the successful deduction and payment of LPT	Local Property Tax Act 2012	Name/Contact details, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To facilitate the successful deduction and payment of LPT	Local Property Tax Act 2012	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To respond to requests for information on LPT collection	Section 26 Water Services Act 2013	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	Other State Bodies	No	N/a	N/a
To respond to requests for information on LPT collection	Section 26 Water Services Act 2013	Name/Contact details, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To record warrants issued	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN	Other Member States	No	None	No	N/a	N/a
To record Mutual Assistance requests concerning the recovery of claims relating to taxes, duties and other measures	SI 643 of 2011	Name/Contact details, PPSN/TRN	Other Member States	No	None	No	N/a	N/a
To record Mutual Assistance requests concerning the recovery of claims relating to taxes, duties and other measures	SI 643 of 2011	Name/Contact details, PPSN/TRN	Other Member States	No	None	No	N/a	N/a

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To record Mutual Assistance requests concerning the recovery of claims relating to taxes, duties and other measures	SI 643 of 2011	Name/Contact details, PPSN/TRN	Other Member States	No	EU Member States	No	N/a	N/a
To maintain a database recording details of Mutual Assistance requests	SI 643 of 2011	Name/Contact details, PPSN/TRN	Other Member States	No	None	No	N/a	N/a
To maintain a database of Mutual Assistance requests resulting in payments received	SI 643 of 2011	Name/Contact details	Other Member States	No	None	No	N/a	N/a
To record liabilities and penalty amounts	S.530U; S987; S1052 TCA 1997	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To record payments arising & tax deducted from lump sums	S790AA TCA 1997	Name/Contact details, PPSN/TRN, Assets held	Employers	No	None	No	N/a	N/a
To record details of LPT payments	Section 122 of Finance (Local Property Tax Act, 2012)	PPSN/TRN, Property ID	Data subject	N/a	Private companies	No	N/a	N/a
To record details of sheriffs employed by Revenue	S960-S960S TCA 1997, S1002 TCA 1997	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To record details of solicitors employed by Revenue	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	Private companies	No	N/a	N/a
For the administration of relief for interest paid on certain home loans	Section 244/244A TCA 1997	Name/Contact details, PPSN/TRN, Bank details	Data subject	N/a	Financial Institutions	No	N/a	N/a
To record details of recipients of TR Letters	VATCA 2010	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To process information furnished by 3rd party at request of an authorised officer	S902 TCA 1997	PPSN/TRN, Bank details	Third parties	No	Other State Bodies	No	N/a	N/a
To maintain for compliance purposes a database of the operation of tax relief at source	Section 244/244A TCA 1997	Name/Contact details, PPSN/TRN, Bank details	Data subject	N/a	None	No	N/a	N/a
To record details on penalties imposed and appeals taken	VATCA 2010	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To process information requested from the C&AG	S960-S960S TCA 1997, S1002	Varies dependent on case	Data subject	N/a	Other State Bodies	No	N/a	N/a
Tax Clearance Procedures - Public Sector Contracts	S1094-S1095 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
For the administration of the Domicile Levy	S531AA-S531AK; S960-S960S TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
To record details of correspondence re e-filing	S960-S960S TCA 1997, S1002	PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record details of possible Phoenix companies	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
For administration of tax exemption for sports bodies	s235 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record donors to charities and other approved bodies	S848a TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	NGOs	No	N/a	N/a
To record details of tax relief on donation of heritage items	S1003 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record tax clearance for non residents	Sections 1094 and 1095 of the TCA 1997, S127 Finance Act 2002	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record liabilities of fixed charge on book debts of company	S1001 TCA 1997	Name/Contact details	Third parties	No	None	No	N/a	N/a

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To record the Standards in Public Office database	S960-S960S TCA 1997, Standards in Public Office Act, 2001	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record estimates of tax liabilities	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To facilitate the collection of tax liabilities	S960-S960S TCA 1997, S1002 TCA 1997	Name/Contact details, PPSN/TRN	Revenue officials	No	Private companies/partnerships	No	N/a	N/a
To record fees paid to sheriffs employed by Revenue	S960-S960S TCA 1997, S1002 TCA 1997	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To record tax liabilities of directors in liquidation & receivership	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record outstanding tax liabilities for personal insolvency cases	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record details of directors of insolvent companies	S960-S960S TCA 1997, S1002	PPSN/TRN	Data subject	N/a	Regulatory bodies	No	N/a	N/a
To record details given to the Official Assignee	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN, Assets held	Data subject	N/a	Regulatory bodies	No	N/a	N/a
To record details given to the DSP	S960-S960S TCA 1997, S1002	Name/Contact details, PPSN/TRN, Assets held	Data subject	N/a	Other State Bodies	No	N/a	N/a
To record Mutual Assistance requests	EU Directive 2010/24/EU; SI 643/2011	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To record quality control	S.I. 559/2001	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To record amounts & entities paying in to pension schemes	S790AA TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Third parties	No	None	No	N/a	N/a
To record details on holding accounts	Part 8 TCA 1997	Name/Contact details, PPSN/TRN	Third parties	No	None	No	N/a	N/a
To record details on fines imposed	S 1078 TCA 1997	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
Details of correspondence	Section 40 Data Protection Act 2018	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record amounts repayable under the Nursing Home Support Scheme	S960-S960S TCA 1997; S26 Nursing Home Support Scheme Act 2009	Name/Contact details, PPSN/TRN	Third parties	No	Other State Bodies	No	N/a	N/a
To record details of investment undertakings	S960-S960S TCA 1997; S891C TCA	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record certain charges to tax in respect of a policy	S960-S960S TCA 1997; S730B TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record details of Professional Services Withholding Tax	S960-S960S TCA 1997; Chapter 1, Part 18 of TCA	Name/Contact details, PPSN/TRN, Tax records	Third parties	No	None	No	N/a	N/a
To record details of Solid Fuel Carbon Tax	S960-S960S TCA 1997; S.I. 191/2013	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
To record details of Special Portfolio Investment Accounts	S960-S960S TCA 1997; Section 838 TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Third parties	No	None	No	N/a	N/a
To record warrants issued	VATCA 2010	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To record VAT repayable	VATCA 2010	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
For administration of charitable tax exemption and charitable donation scheme	S207, Schedule 26a part 3, Sections (5), Section 851A(8)d TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To respond to requests for information on charities	Section 40 Charities Act 2009	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
Processing of Dividend Withholding Tax returns	S172 TCA 1997	Name/Contact details	Paying Company	No	None	No	N/a	N/a

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To record details exchanged with the DSP	S851B TCA 1997, S261 Social Welfare (Consolidation) Act 2005, Section 28(17) of the Emergency Measures in the Public Interest (Covid-19) Act 2020	Name/Contact details, PPSN/TRN, Tax records, Assets held, Investigation related material	Data subject, third parties, DSP	N/a	Other State Bodies	No	N/a	N/a
To record details of data access requests	General Data Protection Regulation (GDPR), Data Protection Act 2018	Name/Contact details	Data subject, Third parties	No	None	No	N/a	N/a
To facilitate the administration of data access requests	General Data Protection Regulation (GDPR), Data Protection Act 2018	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	Other State Bodies	No	N/a	N/a
To record details of Freedom of Information requests	Freedom of Information Act 2014	Name/Contact details	Data subject, Third parties	No	None	No	N/a	N/a
To facilitate the administration of Freedom of Information requests	Freedom of Information Act 2014	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	Other State Bodies	No	N/a	N/a
To record details of persons who have submitted a complaint under the Complaints & Review procedure	For the purpose of the effective administration by Revenue of the Complaints & Review procedure	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	None	No	N/a	N/a
To record details of persons who have submitted a complaint under the Complaints & Review procedure	For the purpose of the effective administration by Revenue of the Complaints & Review procedure	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	Experts in field	No	N/a	N/a
To record details of complaints by individuals about Revenue made to the Ombudsman	Ombudsman Act 1980	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	None	No	N/a	N/a
To facilitate the administration of complaints by individuals about Revenue made to An Coimisinéir Teanga	Official Languages Act 2003	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	None	No	N/a	N/a
To facilitate the administration of complaints by individuals about Revenue made to An Coimisinéir Teanga	Official Languages Act 2003	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	Other State Bodies	No	N/a	N/a
Customer repayments	Sections 849 and 865(8) TCA 1997	Name/Contact details, PPSN/TRN, Bank details	Data subject	N/a	Financial Institutions	No	N/a	N/a
To keep a database of auctioneers and house agents licences	Auctioneers and House Agents Acts, 1947 to 1973	Name/Contact details, PPSN/TRN	Third parties	No	None	No	N/a	N/a
To provide for the health and safety and security needs of staff and visitors	Safety, Health and Welfare Act 2005	Images	Third parties	No	Other State Bodies	No	N/a	N/a
Local Record of Refunds processed with District reference number assigned	S. 11 Customs Act 2015 Art. 162 & 163 UCC Annex B & Annex 33-07 Comm Del Reg (EU) 2015/2446	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To maintain database of CAT instalment arrangements	S54 CATCA 2003	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a

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List of cases for possible compliance interventions	S864 TCA 1997	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To verify payment of liability	S960 of TCA 1997	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To validate claims from taxpayers for health expenses and personal tax credits/reliefs.	TCA 1997 Part 5, Part 7 & Part 15, Section 849 of TCA 1997, Section 851B (3) of TCA 1997, Section 886A of TCA 1997, Section 887 of TCA 1997, Section 959Z of TCA 1997	Name/Contact details, PPSN/TRN, Health receipts, reports from accredited organisations, reports from medical professionals	Revenue officials	No	None	No	N/a	N/a
To record details provided to the CSO	Section 30 Statistics Act 1993	Name/Contact details, PPSN/TRN, Tax records, Assets held	Data subjects, third parties	No	None	No	N/A	N/A
To maintain an index of CAT cases	S117 CATCA 2003	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To maintain a database of CAT payments	S117 CATCA 2003	Name/Contact details, PPSN/TRN, Assets held	Revenue officials	No	None	No	N/a	N/a
To maintain records of CAT appeals	S67 CATCA 2003	Name/Contact details, PPSN/TRN, Assets held	Revenue officials	No	Other State Bodies, Experts in field	No	N/a	N/a
To maintain records of CAT compliance interventions and non-payment cases	S117 CATCA 2003	Name/Contact details, PPSN/TRN, Assets held, Bank details	Revenue officials	No	None	No	N/a	N/a
To maintain records of CAT compliance interventions	S117 CATCA 2003	Name/Contact details, PPSN/TRN, Assets held	Revenue officials	No	Experts in field	No	N/a	N/a
To maintain records of CAT compliance interventions	S117 CATCA 2003	Name/Contact details, PPSN/TRN, Assets held	Revenue officials	No	Other State Bodies	No	N/a	N/a
To maintain records of import & export goods	S. 11 Customs Act 2015 Art. 162 & 163 UCC, Annex B Comm Del Reg (EU) 15/2446	Name/Contact details	Data subject	N/a	EU competent authorities	N/A	N/a	N/a
To record information requests from An Garda Síochána	Section 41 Data Protection Act 2018, S851B(3) TCA	Name/Contact details	Third parties	No	Other State Bodies	No	N/a	N/a
To record refund claims	S. 11 Customs Act 2015 Art. 162 & 163 UCC, Annex B & Annex 33-07 Comm Del Reg (EU) 2015/2446	Name/Contact details	Data subject, Revenue officials	No	EU competent authorities	N/A	N/a	N/a
To process case files relating to compliance interventions	S864 TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Revenue officials	No	None	No	N/a	N/a
To maintain records of maintenance cases	Section 20 of the Maintenance Act 1994	Name/Contact details, PPSN/TRN	Third parties	No	Other State Bodies	N/A	N/a	N/a
To maintain a database of applications for Form CG50 TCC	S980 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record Stamp Duty appeal correspondence	Stamp Duties Consolidation Act 1999, SI 234/2012: Stamp Duty Regulations 2012	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	Other State Bodies	No	N/a	N/a
To facilitate case selection for Stamp Duty compliance	Stamp Duties Consolidation Act 1999, SI 234/2012: Stamp Duty Regulations 2012	Name/Contact details, Property ID, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To maintain tabulations and records of stamp duty	Stamp Act, 1891; Stamp Duties Consolidation Act 1999; Stamp Duty Regulations 2012; and Stamp Duty Regulations 2009	Name/Contact details, Property ID, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a



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To maintain records of correspondence with stamp duty filers e.g. PQs, appeals.	Stamp Act, 1891; Stamp Duties Consolidation Act 1999; Stamp Duty (e-Stamping of Instruments) Regulations 2012; and Stamp Duty (e-Stamping of Instruments and Self-Assessment) Regulations 2009	Name/Contact details, Property ID, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To maintain hard copy records of stamping compliance interventions	Stamp Duties Consolidation Act 1999, SI 234/2012: Stamp Duty (E-Stamping of Instruments and Self-Assessment) Regulations 2012	Name/Contact details, Property ID, PPSN/TRN	Revenue officials, Third parties	N/a	Other State Bodies, Private companies/partnerships	No	N/a	N/a
To maintain a record of stamping returns	Stamp Act, 1891; Stamp Duties Consolidation Act 1999	Name/Contact details, Property ID, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To process stamping compliance interventions electronically	Stamp Duties Consolidation Act 1999, SI 234/2012: Stamp Duty Regulations 2012	Name/Contact details, Property ID, PPSN/TRN	Revenue officials, Third parties	No	Other State Bodies, Private companies/partnerships	No	N/a	N/a
To maintain records of stamping compliance interventions undertaken	Stamp Duties Consolidation Act 1999, SI 234/2012: Stamp Duty Regulations 2012	Name/Contact details, Property ID, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To maintain a record of e-stamping returns	Stamp Act, 1891; Stamp Duties Consolidation Act 1999; Stamp Duty Regulations 2012; and Stamp Duty Regulations 2009, as amended	Name/Contact details, Property ID, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To maintain a database of stamping records	Stamp Act, 1891; Stamp Duties Consolidation Act 1999	Name/Contact details, Property ID, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To facilitate VRT compliance	Section 136 Finance Act 1992	Name/Contact details, PPSN/TRN	Revenue officials	No	None	No	N/a	N/a
To record excise licences applied for and granted	<u>Alcohol Licences</u> - The intoxicating Liquor Acts 1833 to 2010 <u>Gaming Licences</u> - The Gaming & Lotteries Act 1956 <u>Betting Licences</u> - The Betting (Amendment) Act 2015	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	Other State Bodies	No	N/a	N/a
To record excise licences applied for and granted	<u>Alcohol Licences</u> - The intoxicating Liquor Acts 1833 to 2010 <u>Oil Licences</u> - Section 101, Finance Act 1999 (as amended) <u>Gaming Licences</u> - The Gaming & Lotteries Act 1956 <u>Betting Licences</u> - The Betting (Amendment) Act 2015 <u>Tobacco Licences</u> - The Tobacco Act 1934 <u>Amusement Licences</u>	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	Other State Bodies	No	N/a	N/a
To record receipt of payment	Section 131(5A) Finance Act 1992	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
To record vehicle registration number reservations	Section 131(5A) Finance Act 1992	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a

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To record passenger and freight data for ferry traffic	Section 97 Finance Act 2010 and Statutory Instrument No. 410 Of 2011	Name/Contact details	Third parties	No	None	No	N/a	N/a
To record returns and assessment of Capital Acquisitions Tax	Part 6, Capital Acquisition Tax Consolidation Act (CATCA) 2003	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record returns and assessment of Capital Gains Tax	S. 980 TCA 1997 & S. 872 TCA 1997	Name/Contact details, PPSN/TRN, Assets held	Data subject	N/a	None	No	N/a	N/a
To record discretionary trust tax paid on property	Part 6, Capital Acquisition Tax Consolidation Act (CATCA) 2003	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record applications for tax registrations & cancellations	S872 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record vehicle registration appeals	S145 FA2001	Name/Contact details, Tax records	Data subject	N/a	None	No	N/a	N/a
To record declarations of vehicle conversions	S133(3)FA1992	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To record political representations to the Chairman or Minister	Section 40 Data Protection Act 2018	Name/Contact details	Third parties	No	None	No	N/a	N/a
To record details of imported medicines identified	Section 32B Irish Medicines Board Act 1995 as amended	Name/Contact details	Revenue officials	No	None	No	N/a	N/a
To record prohibited/ restricted items identified by customs	Fiscal Items Sections 142, 141 and 125 Finance Act 2001, Prohibited/Restricted Items Sections 13, 14, 15, 18, 33, 34 and 17 Customs Act 2015	Name/Contact details	Revenue officials	No	Other State Bodies	No	N/a	N/a
To maintain a register of shipping information	Mercantile Marine Act 1955	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To maintain a register of bonds issued to secure excise duty	Customs Union Code - Regulations including Finance Act 2001, (as amended), Control of Excisable Products Regulations 2010 (S.I. No 146/2010), Control of Excisable Products (Amendment) Regulations 2013, (S.I. No 368/2013)	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
To record port traffic	Section 97 Finance Act 2010 and Statutory Instrument No. 410 Of 2011	Name/Contact details, PPSN/TRN, Assets held	Revenue officials	No	None	No	N/a	N/a
To record cases screened for further examination	Sections 891-899 TCA	Name/Contact details, PPSN/TRN, Tax records	Revenue officials	No	None	No	N/a	N/a
To record cases selected for enquiry	Section 899	Name/Contact details, PPSN/TRN, Tax records, Bank details	Revenue officials	No	None	No	N/a	N/a

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To maintain a database of resource management and accounting in the organisation	GDPR Article 6(1)(f)	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	None	No	N/a	N/a
To maintain a records management system for the organisation	GDPR Article 6(1)(f)	Name/Contact details	Data subject, Third parties	No	None	No	N/a	N/a
To record details of person registering a vehicle	Section 131 FA 1992	Name/Contact details, PPSN/TRN	Data subject, Third parties	No	Other State Bodies	No	N/a	N/a
Mutual exchange of information with third countries in line with international agreements	Section 826 TCA, S.I. 549 of 2012 and Council Directive 2011/16/EU (Direct Taxes)	Name/Contact details, PPSN/TRN, Tax records, Bank details	Data subject, Revenue records, Third parties	No	EU Member States, Third countries	Yes	Not in all cases	Each exchange is reviewed on a jurisdiction by jurisdiction basis
Mutual exchange of information with third countries in line with international agreements	Section 826 TCA, S.I. 549 of 2012 and Council Directive 2011/16/EU (Direct Taxes)	Name/Contact details, PPSN/TRN, Tax records, Bank details	Data subject, Revenue records, Third parties	No	EU Member States, Third countries	Yes	Not in all cases	Each exchange is reviewed on a jurisdiction by jurisdiction basis
Mutual exchange of information with third countries in line with international agreements	Section 826 TCA, S.I. 549 of 2012 and Council Directive 2011/16/EU (Direct Taxes)	Name/Contact details, PPSN/TRN, Tax records, Bank details	Data subject, Revenue records, Third parties	No	EU Member States, Third countries	Yes	Not in all cases	Each exchange is reviewed on a jurisdiction by jurisdiction basis
Mutual exchange of information with third countries in line with international agreements	Section 826 TCA, S.I. 549 of 2012 and Council Directive 2011/16/EU (Direct Taxes)	Name/Contact details, PPSN/TRN, Tax records, Bank details	Data subject, Revenue officials	N/a	EU Member States, Third countries	Yes	Not in all cases	Each exchange is reviewed on a jurisdiction by jurisdiction basis
Mutual exchange of taxation information with third countries in line with international tax treaties	Double taxation agreements (S826 TCA)	Name/Contact details, PPSN/TRN, Tax records, Bank details	Third countries	N/a	Third countries	Yes	Not in all cases	Each exchange is reviewed on a jurisdiction by jurisdiction basis

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To make enquiries into suspected tax evasion/avoidance	S.908 TCA 1997; S.1078 TCA 1997; S.102 Finance Act 1999; S.79 Finance Act 2003; S.78 Finance Act 2005; S.119, 121, 122 Finance Act 2001; S.14 Customs Act 2015	Name/Contact details, PPSN/TRN, Tax records, Bank details, Assets held, Investigation related material	Data subject, Agent, Financial Institutions, Third Parties, Other Member States, Third Countries	No	None	No	N/a	N/a
To assist in the decision-making process on whether to investigate for the prosecution of suspected tax and duty offences	S.1078 TCA 1997 S.102 Finance Act 1999; S.79 Finance Act 2003; S.78 Finance Act 2005; S.119, 121, 122 Finance Act 2001	Name/Contact details, PPSN/TRN, Tax records, Bank details, Assets held, Investigation related material	Data subject, Revenue officials	No	None	No	N/a	N/a
To record details of high net worth individuals	Part 41 / 41A, S959Z TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Bank details, Assets held	Data subject, Third parties	Yes, in some cases	None	No	N/a	N/a
To record details relating to appeals in tax avoidance cases	S959Z TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject, Revenue officials	N/a	Experts in field	No	N/a	N/a
To record mandatory disclosures made by the promoter or user of a scheme	Part 33, chapter 2; S959Z TCA 1997; S817K TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Promoter, Data subject	No	None	No	N/a	N/a
To record Protective Notifications made	Part 33, chapter 2; S811A TCA 1997	Name/Contact details, PPSN/TRN	Promoter, Agent, Data subject	No	None	No	N/a	N/a
To record details of enquiries into tax avoidance cases	Part 41/Part 41A; Part 33, chapter 2; S959Z TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject, Revenue officials	No	None	No	N/a	N/a
To record details of domicile levy returns	S959Z TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
To record details of judicial reviews into enquiries	Part 40/40A S959Z TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Varies dependent on case	Data subject	N/a	None	No	N/a	N/a
To record relief granted for investment in films	Section 481; Part 40/40A	Name/Contact details, PPSN/TRN, Tax records	Data subject, Revenue officials	No	None	No	N/a	N/a
To record appeals made against assessments	Part 40/40A; S959Z TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject, Revenue officials	No	Experts in field	No	N/a	N/a
To record notifications of Personal Fund Threshold Certificates	S.787 TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	None	No	N/a	N/a
To maintain a register of gifts to the Minister for Finance	Sections 483 and 984 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To maintain a record of profit sharing schemes (Form ESS1)	Part 17 and Schedule 11 TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Assets held	Data subject	N/a	None	No	N/a	N/a
To maintain a record of Savings Related Share Option Schemes (Form SRSO1)	Part 17 and Schedule 12A TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Assets held	Data subject	N/a	None	No	N/a	N/a
To maintain a record of Employee Share Ownership Trusts (Form ESOT1)	Part 17 and Schedule 12 TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Assets held	Data subject	N/a	None	No	N/a	N/a
To maintain a register of scholarships made by relevant bodies	Section 193 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a

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To maintain an Oireachtas Helpline for public assistance	For the purpose of the effective administration of all taxes and duties that have been assigned by law to the Revenue Commissioners.	Name/Contact details	Data subject	N/a	None	No	N/a	N/a
For the effective administration of appeals	Part 40A TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Public bodies	No	None	No	N/a	N/a
To provide reports to the Appeals Committee as required	For the purpose of the effective administration of all taxes and duties that have been assigned by law to the Revenue Commissioners.	Name/Contact details, PPSN/TRN, Tax records	Revenue officials	No	None	No	N/a	N/a
For the effective administration of appeals	For the purpose of the effective administration of all taxes and duties that have been assigned by law to the Revenue Commissioners.	Name/Contact details, PPSN/TRN	Tax Appeals Commission	No	None	No	N/a	N/a
To maintain a database of details provided in tax returns	Section 879, Section 959I or other provisions of the Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject	N/a	Other State Bodies	No	N/a	N/a
To maintain a database of determinations and certificates of the tax credits and standard rate cut off point	Chapter 4 of Part 42 Consolidation Act 1997 and the Income Tax (Employments) (Consolidated) Regulations 2001 (Statutory Instrument No. 559 of 2001)	Name/Contact details, PPSN/TRN, Tax records	Data subject, Employers	No	Employers	No	N/a	N/a
To manage data acquired by Revenue under various legislative provisions including for the purpose of compliance interventions	Section 849 TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Data subject, Third parties	No	Regulatory bodies	No	N/a	N/a
To publish a list of tax defaulters identified from compliance operations	Section 1086 TCA 1997	Name/Contact details, PPSN/TRN, Tax records	Revenue officials	No	Other State Bodies	No	N/a	N/a
To facilitate use of the Common Registration System	Section 849 TCA 1997	Name/Contact details, PPSN/TRN	Public bodies	No	None	No	N/a	N/a
To maintain a database of property leased by letting agents	Section 888 Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Assets held	Third parties	No	None	No	N/a	N/a
To record information on properties associated with the Rental Accommodation Scheme, Social Housing Leasing initiative and the Housing Assistance Payment	Section 888 Taxes Consolidation Act 1998	Name/Contact details, PPSN/TRN	Data subject	N/a	Other State Bodies	No	N/a	N/a
To record returns of fees, commissions, etc. paid by certain persons	Section 889 Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN	Third parties	No	Other State Bodies	No	N/a	N/a

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To record returns by persons in receipt of income belonging to others	Section 890 Taxes Consolidation Act 1997	Name/Contact details, Assets held	Third parties	No	None	No	N/a	N/a
To record payments of interest by financial institutions without the deduction of tax	Section 891 Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Varies dependent on request	Financial institutions	No	Other State Bodies	No	N/a	N/a
To record details of interest paid by financial institutions	Section 891B Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Bank details	Financial institutions	No	None	No	N/a	N/a
To record details of annual payments by public service bodies	Section 891B Taxes Consolidation Act 1998	Name/Contact details, PPSN/TRN, Tax records	Public bodies	No	None	No	N/a	N/a
To record details of payments made by assurance companies	Section 891B Taxes Consolidation Act 1999	Name/Contact details, PPSN/TRN, Assets held	Financial institutions	No	None	No	N/a	N/a
To record returns of interest paid or credited without deduction of tax	Section 891C of the Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Assets held	Third parties	No	None	No	N/a	N/a
To record Merchant Acquirer payments	Section 891D of the Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Bank details	Third parties	No	None	No	N/a	N/a
To process financial data provided to Revenue by the Internal Revenue Service of Irish US account holders for compliance checks	FATCA	Name/Contact details	Financial institutions	No	None	No	N/a	N/a
To provide the IRS with details of US residents with reportable accounts held in the State	Section 891E Taxes Consolidation Act 1997 and Statutory Instrument No. 292 of 2014	Name/Contact details, PPSN/TRN, Bank details	Financial institutions	No	Third countries	Yes	No	Yes
To process financial Information received from EU tax authorities in respect of Irish residents for compliance purposes	S891F Taxes Consolidation Act 1997 and Statutory Instrument No. 583 of 201	Name/Contact details	Financial institutions	No	None	No	N/a	N/a
To process financial Information received from EU tax authorities in respect of Irish residents for compliance checks	S891G Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Assets held, Tax records	Other Member States	No	None	No	N/a	N/a
To process financial Information received from OECD tax authorities in respect of Irish residents for compliance checks	S891G Taxes Consolidation Act 1998	Name/Contact details, Bank details	Other Member States	No	None	No	N/a	N/a
To process returns by nominee holders of securities	Section 892 Taxes Consolidation Act 1997	Name/Contact details, Assets held	Third parties	No	None	No	N/a	N/a

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To process returns in relation to foreign accounts opened by intermediaries	Section 895 of the Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Bank details	Third parties	No	None	No	N/a	N/a
To process returns made by intermediaries in relation to offshore products	Section 896 Taxes Consolidation Act 1997	PPSN/TRN, Name/Contact details, Bank details	Third parties	No	None	No	N/a	N/a
To process returns in relation to settlements involving non-resident trustees	Section 896A Taxes Consolidation Act 1997	Name/Contact details	Third parties	N/a	None	No	N/a	N/a
To maintain a database of persons holding a tax licence and/ or taxi vehicle registration number	Section 896B Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Assets held, Tax records	Public bodies	No	None	No	N/a	N/a
To maintain a record of amounts paid by Department of Agriculture, Food and Marine under various schemes	Section 910 of the Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Assets held	Public bodies	No	None	No	N/a	N/a
To record NPPR paid to local authorities	Section 11 of the Local Government (Charges) Act 2009	Name/Contact details, PPSN/TRN, Property ID	Public bodies	No	None	No	N/a	N/a
To maintain a database of casual trading licences	Section 4(2A) of the Casual Trading Act, 1995	Name/Contact details, PPSN/TRN, Assets held	Public bodies	No	None	No	N/a	N/a
To process information on landlords provided by the Private Rental Tenancy Board	Section 147A Rental Tenancy Act 2004	Name/Contact details, PPSN/TRN, Assets held	Public bodies	No	Other State Bodies	No	N/a	N/a
To facilitate customer use of Revenue Online Service (ROS)	Section 864A Taxes Consolidation Act 1997	Name/Contact details, PPSN/TRN, Tax records, Bank details	Data subject	N/a	Other State Bodies	No	N/a	N/a
To facilitate use of the Common Registration System	Section 849 TCA 1997	Name/Contact details, PPSN/TRN	Data subject, Third parties, Revenue officials	No	None	No	N/a	N/a
To maintain a database of customer names and Eircode address data	Communications Regulations (Postal Services) (Amendment) Act 2015	Name/Contact details	Third parties	No	None	No	N/a	N/a
To record details of persons, conveyances and goods as provided by air carriers and ferries	Section 97 Finance Act 2010 and Statutory Instrument No. 410 Of 2011	Name/Contact details, Assets held	Third parties	No	None	No	N/a	N/a
To maintain a database of information relating to seizures, detentions and intelligence	Customs Act 2015	Name/Contact details, PPSN/TRN, Assets held	Revenue officials	No	Other State Bodies	No	N/a	N/a
Record information received from the US under Foreign Account Tax Compliance Act legislation	Section 826 TCA and 891E TCA and S.I. No. 292 of 2014	Name/Contact details, PPSN/TRN, Bank details	Other Member States	No	None	No	N/a	N/a
Record information received from the other EU Member States in relation to tax residents of Ireland	S.I 549 of 2012 and DAC 1 – Directive 2011/16/EU – Directive on Administrative Cooperation in the Field of Taxation	Name/Contact details, PPSN/TRN, Bank details	Third countries	No	None	No	N/a	N/a

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Record information received from non EU countries under Common Reporting Standard legislation	Section 826 and Section 891F TCA and S.I. No. 583 of 2015	Name/Contact details, PPSN/TRN, Bank details	Other Member States	No	None	No	N/a	N/a
Record information received from other EU Member States under DAC2 in relation to tax residents of Ireland	Section 891G TCA and S.I. No. 609 of 2015 and Council Directive 2014/107/EU amending Directive 2011/16/EU (DAC2)	Name/Contact details, PPSN/TRN, Bank details	Financial institutions	No	None	No	N/a	N/a
Process monthly ROM1 by all holders of Auto Fuel Trader's Licence or Marked Fuel Trader's Licence to monitor reckless trading	Section 101B Finance Act 1999	Name/Contact details, PPSN/TRN	Data subject	N/a	None	No	N/a	N/a
To facilitate payment processing	GDPR Article 6(1)(f)	Name/Contact details, PPSN/TRN, Bank details	Data subject	N/a	None	No	N/a	N/a
For administration of cases, furnishing legal advice to the Revenue Commissioners and representing them in legal proceedings	S.851B TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Bank details, Property ID, Assets held, Varies dependent on case	Data subject, Revenue officials	No	Other State Bodies, Counsel, Experts in field	No	N/a	N/a
For administration of cases, furnishing legal advice to the Revenue Commissioners and representing them in legal proceedings	S.851B TCA 1997	Name/Contact details, PPSN/TRN, Tax records, Bank details, Property ID, Assets held, Varies dependent on case	Data subject, Revenue officials	No	Other State Bodies, Counsel, Experts in field	No	N/a	N/a
To record returns and assessment of Capital Acquisitions Tax	Part 6, Capital Acquisition Tax Consolidation Act (CATCA) 2003	Name/Contact details, PPSN/TRN	Data subject	N/a	None	N/a	N/a	N/a
To record returns and assessment of Capital Gains Tax	S. 980 TCA 1997 & S. 872 TCA 1997	Name/Contact details, PPSN/TRN, Assets held	Data subject	N/a	None	N/a	N/a	N/a
To record discretionary trust tax paid on property	Part 6, Capital Acquisition Tax Consolidation Act (CATCA) 2003	Name/Contact details, PPSN/TRN	Data subject	N/a	None	N/a	N/a	N/a
To record applications for tax registrations & cancellations	S. 872 TCA 1997	Name/Contact details, PPSN/TRN	Data subject	N/a	None	N/a	N/a	N/a
To record political representations to the Chairman or Minister	Section 40 Data Protection Act 2018	Name/Contact details, PPSN/TRN	Data subject	N/a	None	N/a	N/a	N/a
To maintain a record of cases involved in complaint review procedures	For the purpose of the effective administration of all taxes and duties that have been assigned by law to the Revenue Commissioners.	Name/Contact details, PPSN/TRN	Data subject	N/a	None	N/a	N/a	N/a
To maintain a register of shipping information	Mercantile Marine Act 1955	Name/Contact details, PPSN/TRN, Assets held	Data subject	N/a	None	N/a	N/a	N/a



Personal data processed by Revenue

Purpose of processing	Lawful basis of personal data for processing under GDPR Article 6: (S851B TCA and/or specific sections entered below)	Categories of personal data	Source of the personal data in first instance	Is this a publicly accessible source?	Categories of third party recipients	Is personal data intended to be transferred to third countries or international organisations?	Is an adequacy decision by the Commission in place?	Are there safeguards for these transfers?
To maintain a register of bonds issued to secure excise duty	Customs Union Code - Regulations including Finance Act 2001, (as amended), Control of Excisable Products Regulations 2010 (S.I. No 146/2010), Control of Excisable Products (Amendment) Regulations 2013, (S.I. No 368/2013)	Name/Contact details	Data subject	N/a	None	N/a	N/a	N/a

**Abbreviations used:**

AEO - Authorised Economic Operator  
 CAT - Capital Acquisitions Tax  
 CATCA - Capital Acquisitions Tax Consolidation Act 2003  
 CRS - Common Reporting Standard  
 CSO - Central Statistics Office  
 DAC - Directive on Administrative Cooperation  
 DSP - Department of Social Protection  
 DPA - Data Protection Act 2018  
 DTA - Double Taxation Agreement  
 FA - Finance Act  
 FATCA - Foreign Account Tax Compliance Act  
 GDPR - General Data Protection Regulation  
 HSE - Health Services Executive  
 IPR - Intellectual Property Rights  
 LPT - Local Property Tax  
 MA - Mutual Assistance  
 MS - Member State  
 PQ - Parliamentary Question  
 PS - Private Secretary query  
 PSA - Property Services Authority  
 ROM1 - Return of Oil Movements  
 ROS - Revenue Online Service  
 S.I. - Statutory Instruments  
 SAD - Single Administrative Document  
 TAR - Trader Application Number  
 TCA - Taxes Consolidation Act 1997, as amended  
 TCC - Tax Clearance Certificate  
 TR - Tax relief  
 TRS - Tax relief at source  
 VATCA - VAT (Value Added Tax) Consolidation Act 2010  
 VRT - Vehicle Registration Tax