

# Survey of Medium Size Tax Agents 2024



Online Survey



1,178 Responses



Response Rate

## Key insights



Satisfied or very satisfied  
with Revenue customer  
service

56%



Interacted with  
Revenue in last 12  
months

98%



Trust Revenue keeps  
their clients'  
information secure

91%



"Right thing" for clients to  
pay correct taxes and  
duties on time

98 %



Satisfied or very  
satisfied with Tax  
Information on  
Revenue.ie

77%

Top 3 channels of  
engagement used in  
last 12 months

ROS  
90%

(online self-service)

MyEnquiries  
89%

(digital contact)

revenue.ie  
73%

(online self-service)

Revenue thanks all those who participated in the survey. Without your time and effort, the survey and this report would not be possible. The responses and feedback will assist Revenue to continue to provide the best possible service to all taxpayers.



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Publications relating to surveys conducted by Revenue can be found here:  
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/surveys/index.aspx>

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## Report Summary

This report presents an analysis of Revenue's Customer Survey of Medium Size Tax Agents. It continues Revenue's established practice of surveying customers to understand their perspectives and experiences engaging with Revenue. Customer feedback is essential in ensuring Revenue meets customers' needs and for pinpointing opportunities to enhance and adapt our services.

The survey was conducted over a two-week period between June and July 2024. 3,662 medium size tax agent businesses were invited to participate in the online survey and were asked to answer questions based on their business's experience of engaging with Revenue's customer services when working on behalf of their clients. 1,178 responded to the survey yielding a response rate of 32 per cent which infers that findings are likely to be generally representative of the population of medium size tax agents.

### Summary Findings

#### Overall Satisfaction

- 56 per cent of tax agents indicated that, overall, they were either satisfied or very satisfied with their business's dealings with Revenue. This compares with 72 per cent in the PAYE Customer Survey 2023 and 77 per cent in the SME Customer Survey 2022 and 79 per cent in the previous Tax Agent Survey 2016.
- The level of satisfaction tends to be higher for tax agents with fewer clients. It tends to be lower for tax agents who are owners or directors of the business, and for tax agents where they or their employees spend 10 or more hours engaging with Revenue per month.
- 11 per cent indicated that their customer service experience had improved in the previous 12 months. 24 per cent reported that it had disimproved.

#### Channels of Engagement

- 98 per cent of tax agents engaged with Revenue in the previous 12 months. The main reasons for engagement were to access filing and payment services, to use administrative services, and to access information. 55 per cent of tax agents engaged with Revenue in relation to a compliance intervention.

- Regarding online self-service or digital contact, Revenue Online Service (ROS) (90 per cent) and MyEnquiries (89 per cent) were the most used methods of engagement by tax agents. 73 per cent accessed Revenue.ie and 64 per cent engaged with MyAccount. With respect to direct contact through phone lines, 65 per cent contacted the Collector General’s Division phone line, 40 per cent used the National Employer Helpline and 45 per cent used other phone lines.
- Tax agents’ satisfaction varied with each of Revenue’s engagement channels. They were most satisfied with ROS (91 per cent were satisfied or very satisfied), Webinars (79 per cent) and Revenue.ie (77 per cent). This compares to lower rates of satisfaction for MyEnquiries (53 per cent), Exceptional Contacts (48 per cent) and Other Phonenumber (46 per cent).
- Tax agents’ assessment of key service attributes of ROS, MyEnquiries, Revenue Technical Services (RTS), and National Employer Helpline highlights that satisfaction levels tend to be lower for service attributes such as timeliness of responses/wait times compared to accessibility, ease of use, and knowledge and expertise of staff.

### Compliance intervention

- Tax agents were generally quite favourable in terms of their views on the conduct and professionalism of Revenue during compliance interventions. Around 75 per cent of respondents broadly agreed (i.e., either agreed or strongly agreed) that Revenue staff provide the necessary information, ensure privacy and exhibit knowledge and expertise.<sup>1</sup> By comparison, less than 60 per cent broadly agreed that Revenue’s responses were provided in a timely manner in relation to interventions.

### Activity of the Collector General’s Division

- 82 per cent of tax agents indicated that at least one of their clients had been subject to a request for payment or final demand of unpaid tax liabilities in the previous 12 months; the equivalent figure for an enforcement of tax liabilities was 63 per cent.
- 65 to 75 per cent of tax agents whose clients had experienced a collection procedure broadly agreed that Revenue staff conducted themselves professionally regarding the information provided, the timeliness and clarity of communication, and the knowledge and experience displayed.

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<sup>1</sup> Broad agreement in the report is defined as ‘Agree’ or ‘Strongly agree’. Likewise, broad disagreement is defined as ‘Disagree’ or ‘Strongly disagree’.

- 61 per cent indicated their clients had been in the Debt Warehousing Scheme at some point. Within this cohort, close to 80 per cent broadly agreed Revenue were flexible, efficient, and provided clear guidance when administering the scheme.

### Perceptions of Revenue

- Tax agents displayed a significant level of trust in Revenue. 91 per cent broadly agreed that they trust Revenue to protect their clients' information. 84 per cent broadly agreed that they trust Revenue deals with their clients fairly.
- More than 70 per cent of respondents broadly agreed that Revenue efficiently administers the tax system and can detect people not paying tax.
- 57 per cent of tax agents broadly agreed that Revenue adequately communicates the services and supports available to them. 49 per cent of tax agents broadly agreed that Revenue understands their needs and provides appropriate support when requested. 28 per cent broadly disagreed with this statement.

### Factors influencing Compliance

- 87 to 98 per cent of tax agents indicated that Revenue's presumption of honesty; personal belief that it is the right thing to do; and that it is the law are broadly influential in their efforts to assist clients pay the correct taxes and duties honestly and on time.
- As regards the threat of sanctions, fear that clients will be forced to pay interest charged on late payments of tax is notably influential with 86 per cent of tax agents ranking it as a strong influence; this compares to 73 per cent who consider the fear of audit as broadly influential.

### Tax Agent Feedback and Suggested Improvements

- 407 tax agents (over a third of respondents) provided feedback through the open text box at the end of the survey. Most comments related to suggestions for service improvements, such as shorter response times across many of Revenue's services. This included extending opening hours and decreasing wait times for telephone services. Some tax agents also advocated for improvements in communication and staff expertise.

## Table of Contents

Report Summary .....	2
Table of Contents.....	5
List of Tables .....	6
List of Figures .....	7
1. Introduction and Survey Methodology.....	8
1.1 Motivation.....	8
1.2 Issuing the Survey .....	8
1.3 Response rate .....	9
2. Profile of Respondents.....	10
2.1 Sample Demographics and Qualifications .....	10
3. Overall Customer Satisfaction.....	13
3.1 Overall Satisfaction .....	13
3.2 Satisfaction by Tax Agent Characteristics .....	13
3.3.1 Feedback on Service Experience Improvements .....	16
3.3.2 Feedback from Tax Agents who Experienced a Decline in Service .....	17
4. Engagement and Satisfaction with Revenue .....	19
4.1 Engagement with Revenue .....	19
4.2 Usage of Specific Channels of Engagement .....	20
4.3 Satisfaction with Specific Channels of Engagement .....	21
4.4 Satisfaction with ROS .....	22
4.5. Satisfaction with MyEnquiries .....	22
4.6 Satisfaction with Webinars .....	23
4.7 Satisfaction with Revenue Technical Service (RTS).....	23
4.8 Satisfaction with the National Employer Helpline .....	24
4.9 Other Channels of Engagement with Revenue.....	25
5. Compliance Interventions and the Collector General’s Division .....	26
5.1 Compliance Interventions .....	26
5.2 Collection Procedures .....	27
5.3 Debt Warehousing Scheme.....	27
5.4 Service Improvements to Support Compliance .....	28
6. Sourcing Information .....	29
6.1 Accessing and Use of Tax Information Sources .....	29
6.2 Satisfaction with Tax Information on Revenue.ie.....	30
6.3 Motivation and Experience using Tax Information on Revenue.ie.....	31
7. Perceptions of Revenue and Factors that Influence Compliance .....	33
7.1 Perceptions of Revenue .....	33
7.2 Factors that Influence Compliance .....	34
8. Additional Feedback.....	36
8.1 Suggestions for Future Improvements .....	36
Appendices.....	38
Appendix 1 – Selection of Target Population.....	38
Appendix 2 – Survey Distribution .....	39
Appendix 3– Survey Questionnaire .....	41
Appendix 4 – Emails to Target Population for Survey .....	54
Appendix 5 – Public Notice on revenue.ie.....	58

## List of Tables

Table 1: Professional Role of Survey Respondents.....	10
Table 2: Qualifications of Survey Respondents .....	11
Table 3: Membership of Professional Organisations.....	11
Table 4: Perceptions of Customer Service Improvements by Survey.....	16
Table 5: Reasons for Engaging with Revenue .....	19
Table 6: Satisfaction with National Employer Helpline Service Attributes.....	25
Table 7: Compliance Interventions experienced by Clients of Respondents .....	26
Table 8: Revenue’s Conduct and Professionalism in Compliance Interventions.....	27
Table 9: Revenue’s Conduct and Professionalism during Collection Procedures.....	27
Table 10: Revenue’s Administration of the Debt Warehousing Scheme.....	27
Table 11: Civil Responsibility Factors influencing Compliance (% of responses).....	35
Table 12: Influence of Sanctions on Compliance (% of responses) .....	35

## List of Figures

Figure 1: Age and Experience of Respondents .....	10
Figure 2: Share of responses by business size categories (number of clients) .....	12
Figure 3: Tax Agent Satisfaction, 2024 and 2016.....	13
Figure 4: Satisfaction with Revenue by Tax Agent Characteristics .....	15
Figure 5: Estimate of Hours Employees Engaged with Revenue per Month .....	19
Figure 6: Usage of Specific Channels of Engagement with Revenue .....	20
Figure 7: Satisfaction with Specific Channels of Engagement with Revenue .....	21
Figure 8: Satisfaction with ROS Service Attributes .....	22
Figure 9: Satisfaction with MyEnquiries Service Attributes.....	22
Figure 10: Satisfaction with Webinar Service Attributes .....	23
Figure 11: Satisfaction with RTS Service Attributes .....	24
Figure 12: Tax Information Sources used by Tax Agents .....	30
Figure 13: Satisfaction with Information on Revenue.ie .....	31
Figure 14: Motivation for and Experience using Revenue.ie .....	32
Figure 15: Tax Agents' Perceptions of Revenue .....	34

## 1. Introduction and Survey Methodology

### 1.1 Motivation

Medium size tax agents are the focus of the 2024 Revenue customer survey. A medium size tax agent is defined as an agent with more than 10 clients and no large corporate clients associated with their Tax Agent Identification Number (TAIN), as recorded on Revenue systems.

The report represents a continuation of Revenue's longstanding tradition of engaging directly with its customers through its annual customer survey. Each survey focuses on a separate category of customers, where selection is influenced by developments in the economy and tax administration, and/or the duration since the customer cohort was last surveyed.

This survey provides an important platform for tax agents to relay their experiences and views of engaging with Revenue services. This information is analysed and used to develop a better understanding of how tax agents choose to engage with Revenue, and the extent to which current services are meeting their needs.

### 1.2 Issuing the Survey

An email inviting each of the 3,653 tax agents in the target population to participate in the survey was issued on June 24<sup>th</sup>, 2024.<sup>2</sup> The deadline for the submission of responses was 8th July 2024.

The email informed tax agents of the purpose of the survey and that all responses were confidential and for research purposes only. To further allay any concerns, they were provided with a link to the News section of Revenue.ie which included a notice confirming the veracity of the survey.

Tax agents were asked to click on a personalised link to the survey. They were also advised that the survey was operated by Revenue through Qualtrics survey software which recorded their responses. During the survey window, two reminder emails were sent to those who had not completed the survey on July 1<sup>st</sup> and 5<sup>th</sup>.

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<sup>2</sup> A full description of the approach taken to identify the target population, and the creation of the sampling frame is included in the Appendix.

### 1.3 Response rate

Overall, 1,178 respondents of the 3,653 tax agents contacted engaged with the survey which resulted in a response rate of 32 per cent. The response rate is consistent with those from previous Revenue customer surveys and the size of the sample is likely to ensure the survey findings are representative of the population of medium size tax agents.

## 2. Profile of Respondents

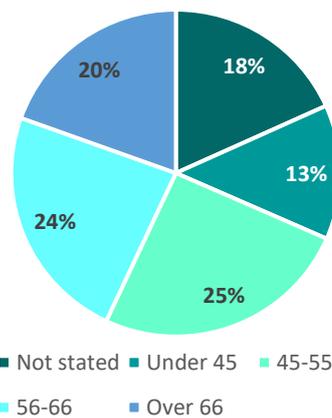
This section presents descriptive statistics of the respondents who completed the survey. This analysis is useful for understanding the composition of the sample of tax agents and for interpreting survey results.

### 2.1 Sample Demographics and Qualifications

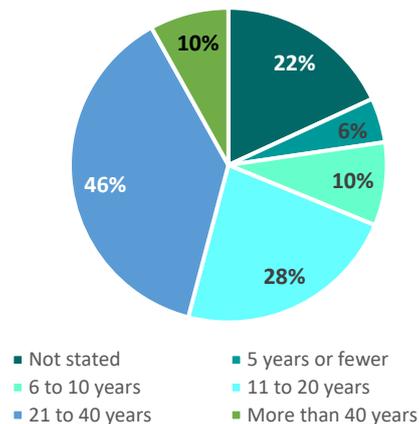
Of 1,178 survey respondents, 69 per cent were 45 years of age or older (Figure 1A). 56 per cent indicated they had over 20 years of experience (Figure 1B). 58 per cent of respondents were male, 22 per cent were female and 20 per cent did not state their sex.

Figure 1: Age and Experience of Respondents

A. Share of Respondents by Age Group



B. Share of Respondents by Years of Experience



Source: Revenue Analysis

In terms of their professional roles within the business, 52 per cent of survey respondents indicated that they were accountants. Tax advisors, bookkeepers and partners/directors were the next most common responses at 15, 7 and 7 per cent respectively. 17 per cent of survey respondents did not indicate their role (Table 1).

Table 1: Professional Role of Survey Respondents

Role	% of Survey Respondents
Accountant	52
Tax Advisor	15
Bookkeeper	7
Partner/Director	7
Business Owner	2
Other	1
Not stated	17

Source: Revenue Analysis

In respect of qualifications, 22 per cent of the survey population indicated that they were Chartered Accountants (Table 2). 17 per cent indicated that they were qualified as Chartered Certified Accountants compared to 15 per cent who stated that they were Chartered Tax Advisors or Certified Public Accountants. 28 per cent indicated that they held multiple qualifications. 26 per cent of survey respondents did not answer the question.

Those who indicated that they held an “Other” qualification were asked to specify their qualification. The “Other” qualifications stated included masters or postgraduate degrees (6 per cent of this subsample); Institute of Financial Accountants degrees (4 per cent); Tax diplomas (4 per cent); forensic accounting diploma (3 per cent); and Association of International Accountants qualifications or “AIAs” (3 per cent).

**Table 2: Qualifications of Survey Respondents**

<b>Qualification</b>	<b>% of Survey Population</b>
Chartered Accountant	22
Degree	18
Chartered Certified Accountant	17
Chartered Tax Advisor	15
Certified Public Accountant	15
Accounting Technician	13
Qualified Financial Advisor	4
Tax Technician	3
Other	5
Not stated	26

Source: Revenue Analysis

24 per cent of tax agents were members of the Chartered Accountants of Ireland and 17 per cent were part of the Irish Tax Institute (Table 3).

**Table 3: Membership of Professional Organisations**

<b>Qualification</b>	<b>% of Survey Population</b>
Chartered Accountants of Ireland	24
Irish Tax Institute	17
Certified Public Accountants	15
Accounting Technicians Ireland	17
Association of Chartered Certified Accountants*	7
Chartered Institute of Management Accountants	2
Institute of Bankers in Ireland	1
Other	14
Not stated	36

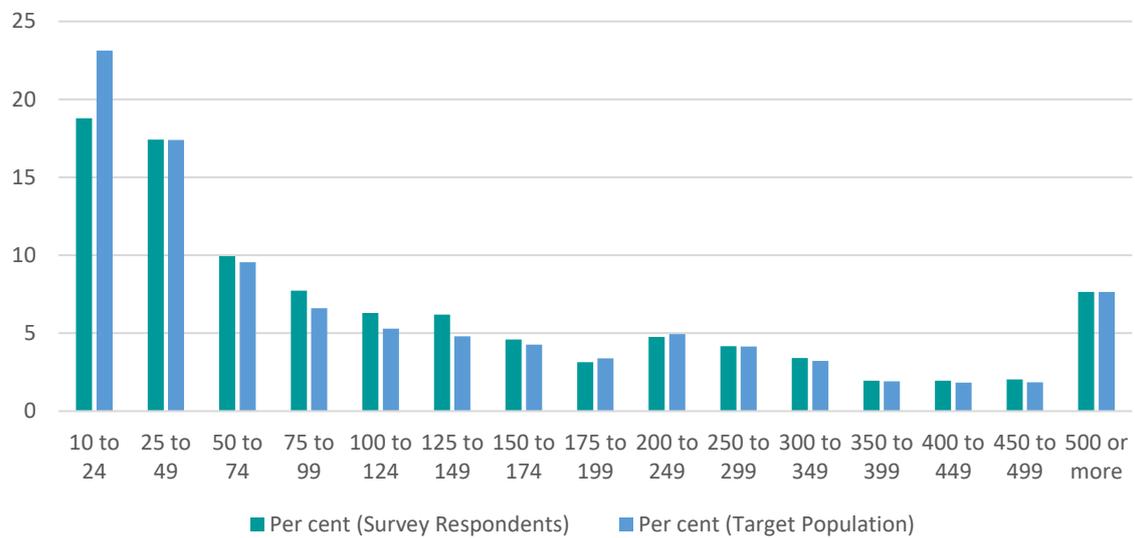
\* This category was included in the Table to account for the high number of responses that originally indicated ACCA in “Other”.

Source: Revenue Analysis

Figure 2 shows the variation in the number of clients of those tax agents who responded to the survey and compares it to that of the target population. The smallest size cohort of businesses with 10 to 24 clients is slightly under-represented in the survey population

relative to their share of the target population. However, the sample appears to be generally representative of the overall target population.

Figure 2: Share of responses by business size categories (number of clients)



Source: Revenue Analysis

Overall, the statistical profile of the respondents indicates that the survey sample is primarily composed of experienced tax agents working in medium size businesses.

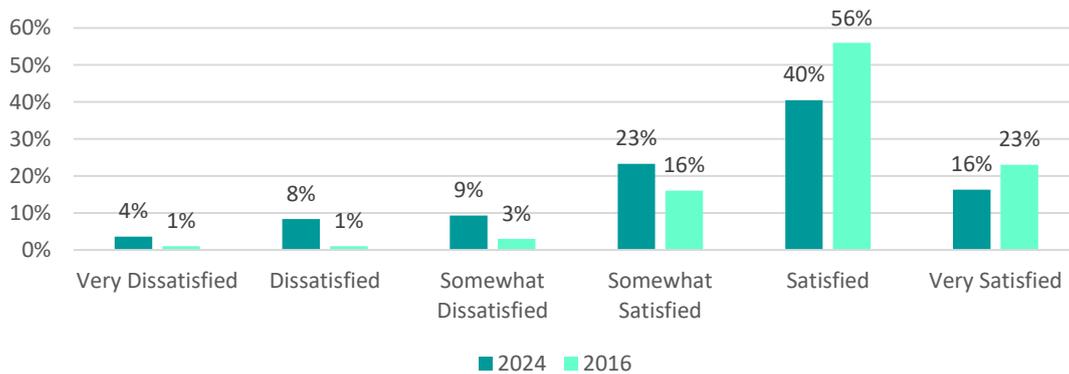
### 3. Overall Customer Satisfaction

One of the main objectives of the survey is to assess Revenue’s performance in the delivery of its customer services. This section analyses tax agents’ satisfaction with Revenue’s services based on their experiences of engaging on behalf of their clients.

#### 3.1 Overall Satisfaction

56 per cent of respondents indicated that they were broadly satisfied (i.e., either satisfied or very satisfied) with their business’s dealings with Revenue (Figure 3). The previous tax agent survey conducted in 2016 found that 79 per cent of respondents were broadly satisfied with Revenue services. By comparison, looking at other types of customers recently surveyed, 72 per cent indicated they were broadly satisfied in the PAYE Customer Survey 2023 and 77 per cent in the SME Customer Survey 2022.

Figure 3: Tax Agent Satisfaction, 2024 and 2016



Source: Revenue Analysis

#### 3.2 Satisfaction by Tax Agent Characteristics

Consideration is next given to how the level of satisfaction with Revenue varies based on tax agent characteristics (Figure 4).

There is an observable positive relationship with broad satisfaction and age (Figure 4A). For those aged under 45, 44 per cent are broadly satisfied and 18 per cent are broadly dissatisfied. Conversely, 77 per cent of those aged over 66 indicate that they are broadly satisfied and only 6 per cent indicate that they are dissatisfied.

There is limited variation in satisfaction by years of experience and by sex (Figures 4B and C). However, satisfaction appears to decline for tax agents whose employees spend more time engaging with Revenue. Broad levels of satisfaction begin at 73 per cent for those who engage with Revenue less than 2 hours per month and fall to 45 per cent for

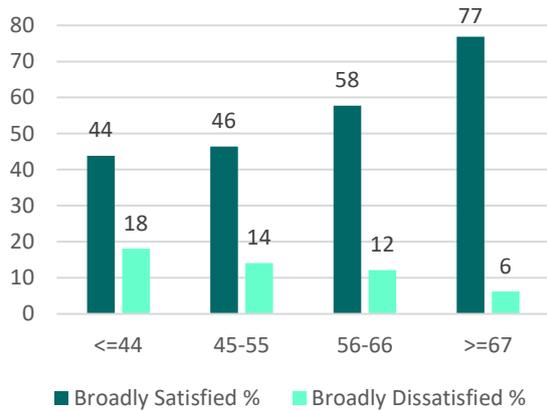
those who engage for more than 20 hours per month. Levels of dissatisfaction similarly climb from 5 per cent to 21 per cent.

Smaller agents (i.e., based on the number of clients associated with their Tax Agent Identification Number (TAIN)) are more likely to be satisfied (72 per cent of the lowest quintile), compared with larger agents (37 per cent of the highest quintile) (Figure 4E). An analogous trend holds for dissatisfaction with smaller agents in the 1<sup>st</sup> quintile being less dissatisfied (9 per cent) compared to larger agents in the 5<sup>th</sup> quintile (19 per cent).

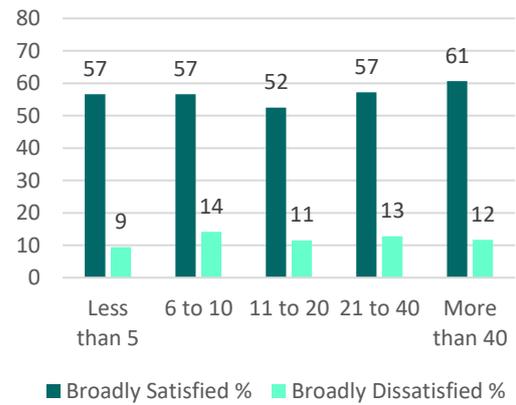
Tax agents who are owners, partners or directors in the business were less likely to be satisfied (41 per cent) and more likely to be dissatisfied (20 per cent) compared with those of the overall sample (Figure 4F). Bookkeepers were notably more satisfied (70 per cent) compared to the other three categories.

Figure 4: Satisfaction with Revenue by Tax Agent Characteristics

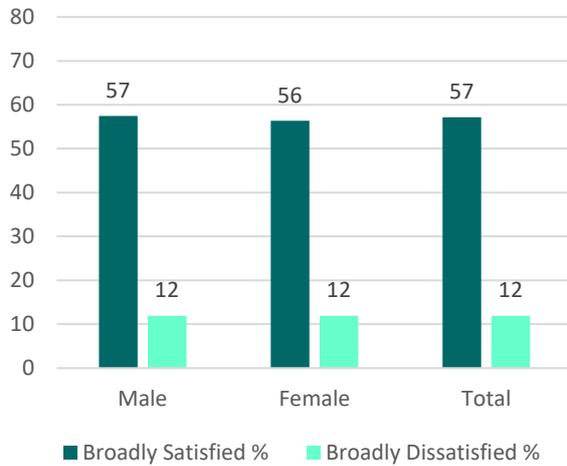
A. Age



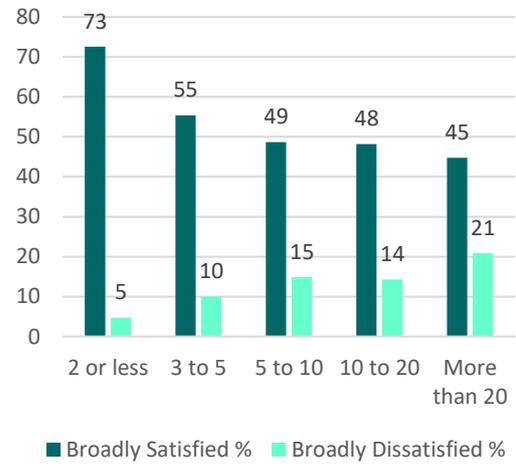
B. Experience as a Tax Agent (years)



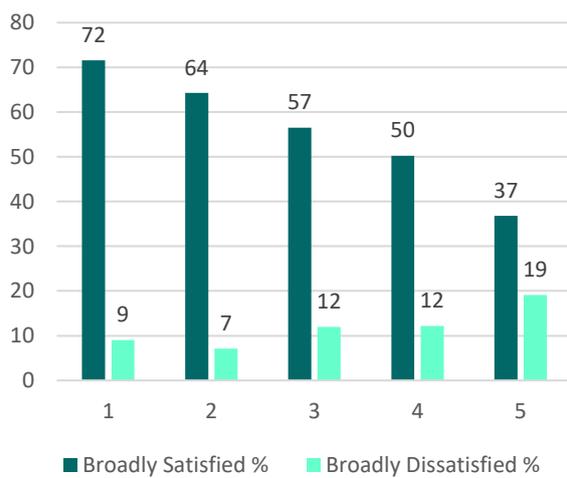
C. Sex



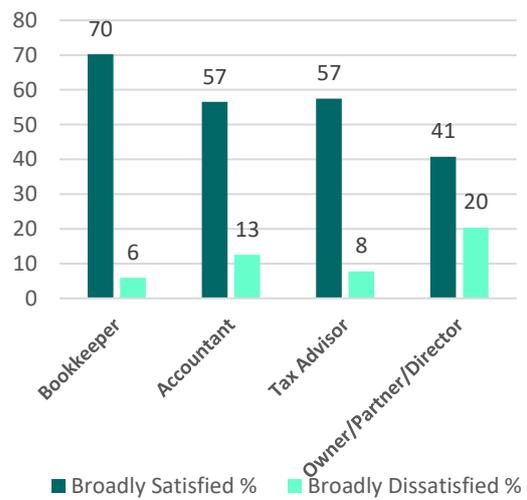
D. Time engaged with Revenue (hours/month)



E. Number of clients (quintiles)



F. Professional Role



Source: Revenue Analysis

### 3.3 Customer Service Experience in the last 12 months

Tax agents were asked if they had experienced an improvement in customer service in the previous 12 months. 11 per cent of respondents indicated that their experience with Revenue had improved, 68 per cent indicated no change while 24 per cent reported that it had disimproved (Table 4).

The share of tax agents who have indicated that their experience with Revenue customer services had worsened is quite high and contrasts markedly with past responses to this question provided by other taxpayer cohorts. The share of those who experienced an improvement in services is also much lower than in previous surveys.

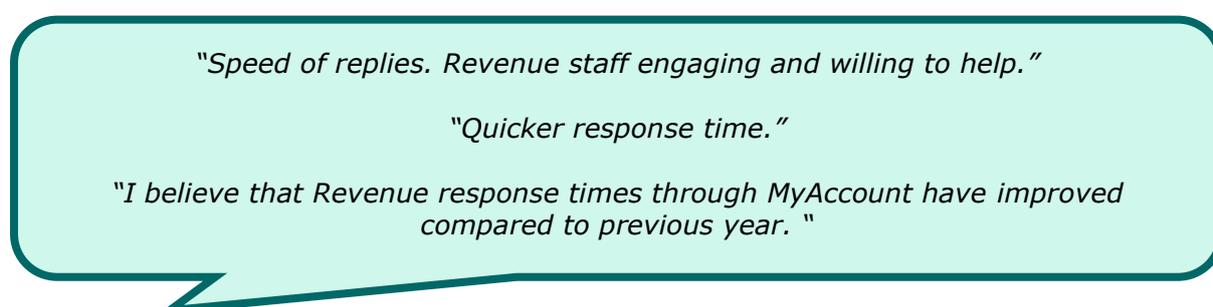
Table 4: Perceptions of Customer Service Improvements by Survey

	Share of Respondents (%)				
	Agents (2024)	PAYE (2023)	SME (2022)	Employers (2019)	Chargeable Persons (2018)
Improved	11	29	20	43	34
No Change	64	68	76	54	63
Disimproved	24	3	4	3	4

Note: Question was not asked in the Tax Agents Survey (2016)  
Source: Revenue Analysis

#### 3.3.1 Feedback on Service Experience Improvements

Respondents who indicated that their experience had improved were asked to provide their views on how Revenue’s service has improved in the last 12 months. 77 respondents provided feedback, which totalled to 97 recommendations. 35 per cent of the responses cited the main improvement to be the time taken to get a response. Some comments provided in relation to timeliness were:



The remainder of respondents noted improvements in efficiency, staff knowledge, and their ease of use of Revenue services. Some comments provided were:

*"Targeted efficient response."*

*"Staff seem more knowledgeable on the phone."*

*"... found the officials I dealt with very efficient and understanding."*

*"Easier use of Service."*

### 3.3.2 Feedback from Tax Agents who Experienced a Decline in Service

Respondents who indicated that their experience had disimproved were asked to provide their views on how Revenue's service had worsened in the last 12 months. 246 survey respondents provided responses, which totalled to 396 recommendations. Almost half of recommendations indicated that response times, either via MyEnquiries (34 per cent) or otherwise (13 per cent), were behind the deterioration of customer experience. Some comments provided in relation to this are as follows:

*"The length of time to get a response on my enquires is taking a lot longer."*

*"Revenue enquiries response times are abysmal compared to prior years - on average now taking 4-6 weeks to get a response."*

*"In the last few months ROS Enquiries are taking longer than 25 days and, in some cases, up to 2 months."*

For others, the deterioration in service provision was based on their experiences related to staff knowledge and expertise (13 per cent of total recommendations) or from availability of phone lines (14 per cent of total recommendations). Others expressed frustrations with errors on forms, tone of language used in correspondence, and a reluctance of staff to assume responsibility when dealing with queries. Some comments provided were:

*"It is impossible to get someone on the phone to deal with any query."*

*"Lack knowledge of some staff."*

*"Harder to get to talk to someone on the phone which is often most efficient method of sorting something. ... "*

*"Level of knowledge seems to be degrading ...*

*"There are typos on CT1 forms for 2023 which lead to confusion. ... "*

*"Letters to clients re Prelim Tax and/or Filing Dates are worded almost as a threat "*

*"Slower and harder to find someone within Revenue to take ownership."*

## 4. Engagement and Satisfaction with Revenue

### 4.1 Engagement with Revenue

98 per cent of respondents indicated that they engaged with Revenue in the previous 12 months. Of those who engaged, 96 per cent accessed filing and payment services, followed by 85 per who used administrative services (e.g., changing client details), and 78 per cent who accessed information (Table 5). 55 per cent indicated that their reason for engagement related to a compliance interaction (including an unprompted disclosure).

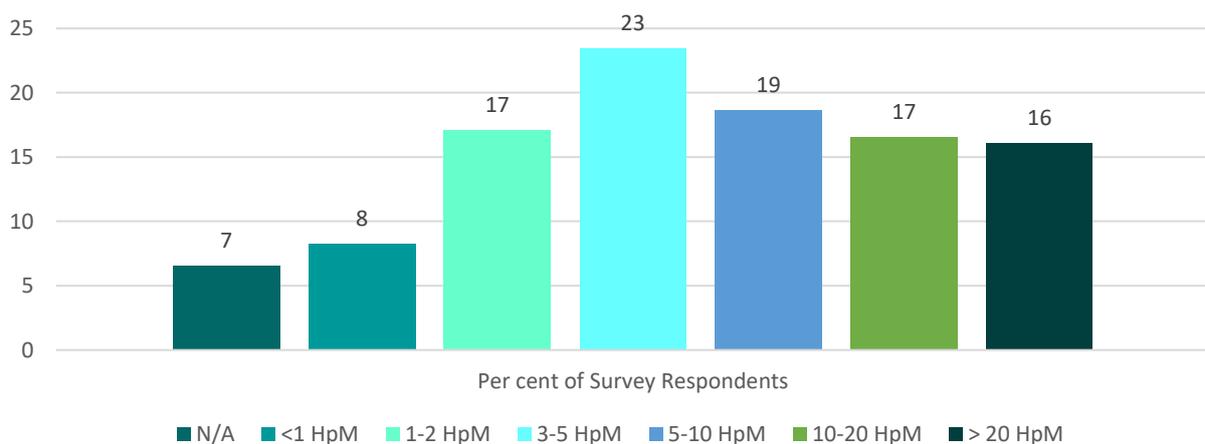
Table 5: Reasons for Engaging with Revenue

	% of respondents
Filing and payment services	96
Administration service	85
Accessing information	78
Compliance interactions	55
Other	11
Not stated	4

Source: Revenue Analysis

Respondents were asked to assess the length of time an employee, in their capacity as a tax agent, spends interacting with Revenue in an average month. Around half of the survey of respondents indicated that an employee spends 5 hours or less engaging with Revenue per month, and around two thirds cited ten hours or less. In response to a follow up question, 70 per cent of survey respondents indicated that their business experienced “busy periods” during which staff spent much more time engaging with Revenue.

Figure 5: Estimate of Hours Employees Engaged with Revenue per Month



Source: Revenue Analysis

## 4.2 Usage of Specific Channels of Engagement

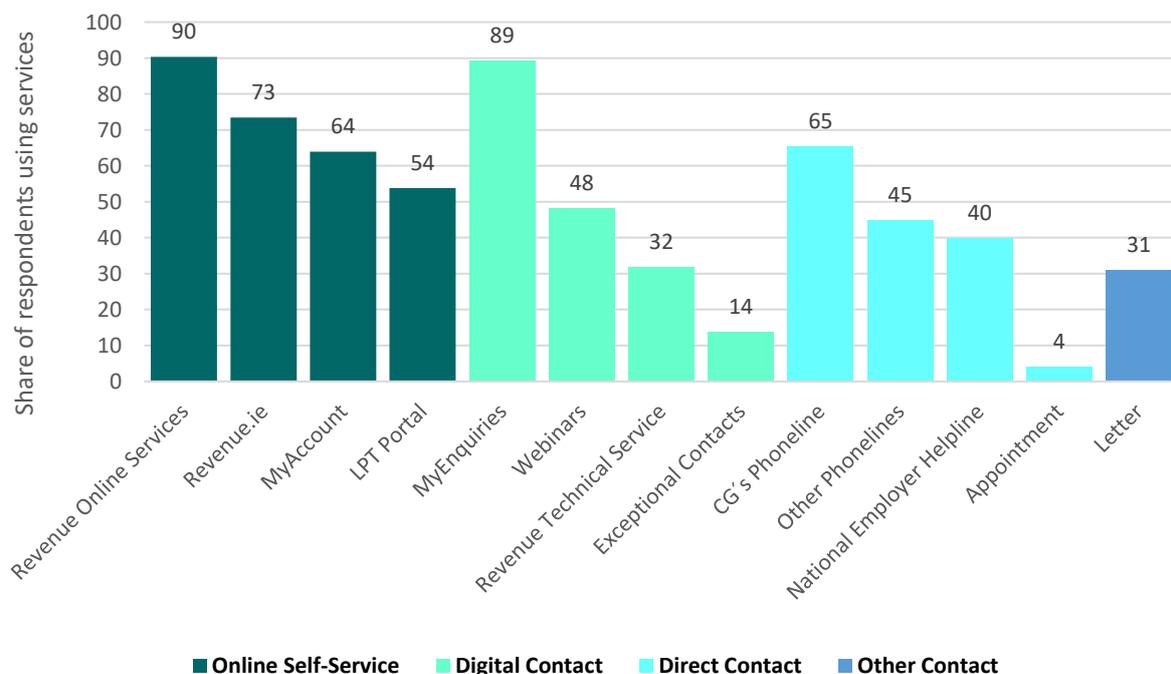
Survey respondents were asked to indicate which channels their businesses had used to engage with or seek information from Revenue in the last 12 months.

ROS was the most frequently used channel of online self-service, as well as the most frequently used channel of engagement overall with Revenue, used by approximately 90 per cent of respondents (Figure 6). Revenue.ie and MyAccount, other forms of online self-service, were also used by a significant share of respondents (73 and 64 per cent respectively).

MyEnquiries, a form of digital contact, was almost as frequently used as ROS (89 per cent) and was significantly more common than the other forms of digital contact specified in the survey. However, lower engagement with the Revenue Technical Service (32 per cent) and with the Exceptional Contacts service (14 per cent) is to be expected due to the specialised nature of those services.

Regarding direct contact, around 76 per cent of respondent indicated that they had engaged with at least 1 of the 3 phone lines specified in the survey. More specifically, 65 per cent used the Collector General’s Phonenumber, 40 per cent used the National Employer Helpline and 45 per cent used other phone lines. 4 per cent of respondents indicated that they had made an appointment to meet a Revenue official.

Figure 6: Usage of Specific Channels of Engagement with Revenue



Source: Revenue Analysis

### 4.3 Satisfaction with Specific Channels of Engagement

Having established tax agents' use of the channels of engagement with Revenue, this section of the report assesses their satisfaction with them.

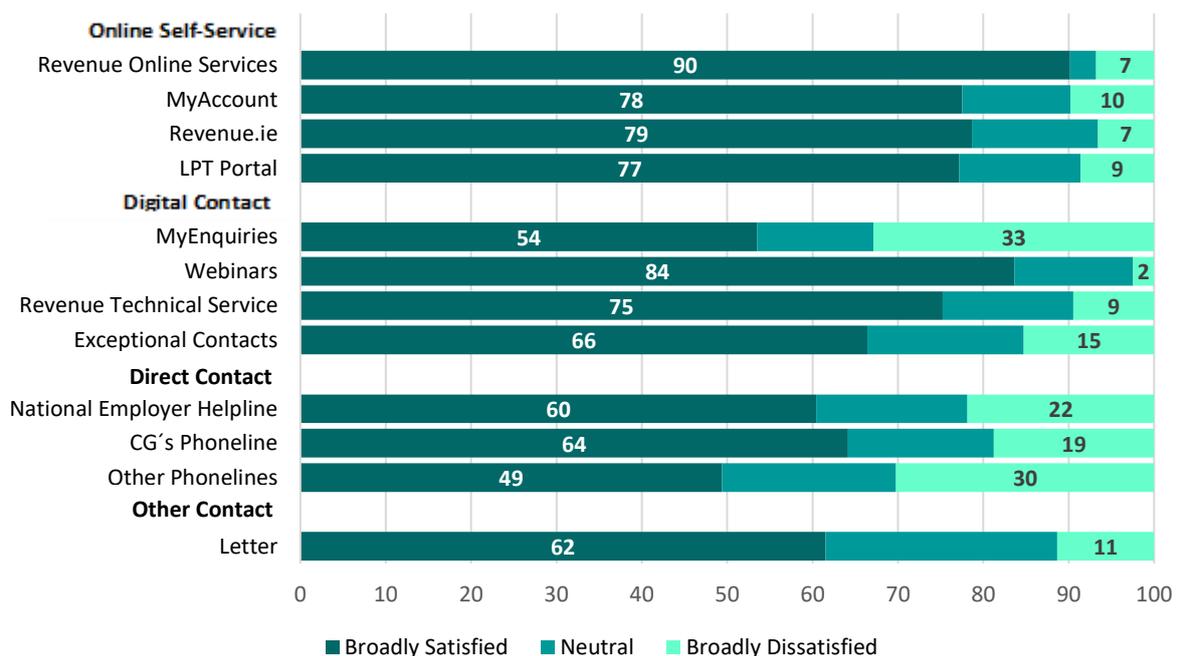
Tax agents' satisfaction varies with each of Revenue's channels of engagement.

Satisfaction with Revenue's online self-service channels tended to be relatively higher (Figure 7). 90 per cent of respondents were satisfied or very satisfied with ROS. The share of satisfied and very satisfied respondents ranged from 77 to 79 per cent for the remaining forms of online self-service specified in the survey.

Satisfaction with digital contact was also reasonably high. In particular, 84 per cent of respondents were satisfied or very satisfied with webinars, a relatively new form of digital contact. However, only 54 per cent of respondents were satisfied or very satisfied with the most commonly used form of digital contact, MyEnquiries.

Focusing on dissatisfaction shares, they are notably higher for MyEnquiries and Other Phonelines where 33 and 30 per cent of respective respondents indicated they were either very dissatisfied or dissatisfied.

Figure 7: Satisfaction with Specific Channels of Engagement with Revenue



Note: Appointments were not included due to minimal observations. Neutral refers to share of respondents who indicated that they were neither satisfied or dissatisfied.

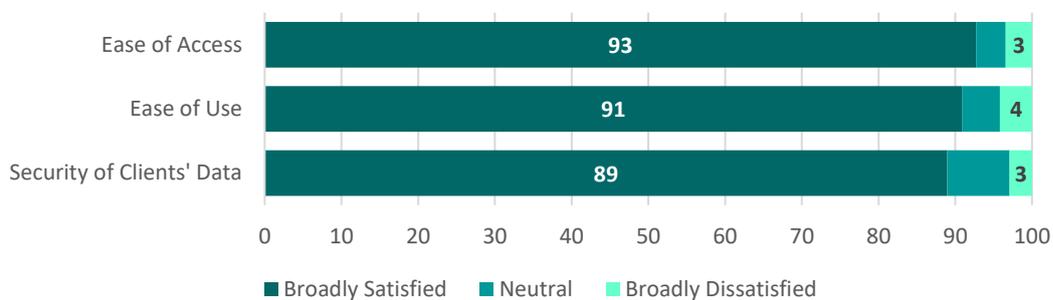
Source: Revenue Analysis

#### 4.4 Satisfaction with ROS

Respondents were then invited to consider their experience engaging with several specific services and to rate their satisfaction with key aspects of that service.<sup>3</sup>

For the ROS portal, survey respondents were asked to assess its accessibility and its ease of use (Figure 8). 93 indicated they were broadly satisfied (i.e., satisfied or very satisfied) regarding ease of access, while 91 per cent of respondents were broadly satisfied in terms of its ease of use. 89 per cent were broadly satisfied with the level of safety and security of their clients' data while only 3 per cent indicated that they were broadly dissatisfied (i.e., dissatisfied or very dissatisfied).

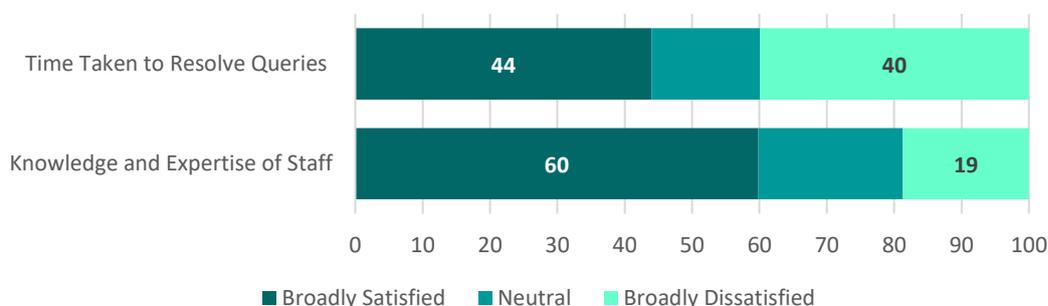
Figure 8: Satisfaction with ROS Service Attributes



#### 4.5. Satisfaction with MyEnquiries

For MyEnquiries, 44 per cent of respondents were broadly satisfied with the time taken to resolve queries, while 39 per cent were broadly dissatisfied. 60 per cent were broadly satisfied with the knowledge and expertise of staff communicated in MyEnquiries responses, while 19 per cent of respondents were dissatisfied or very dissatisfied in this regard.

Figure 9: Satisfaction with MyEnquiries Service Attributes



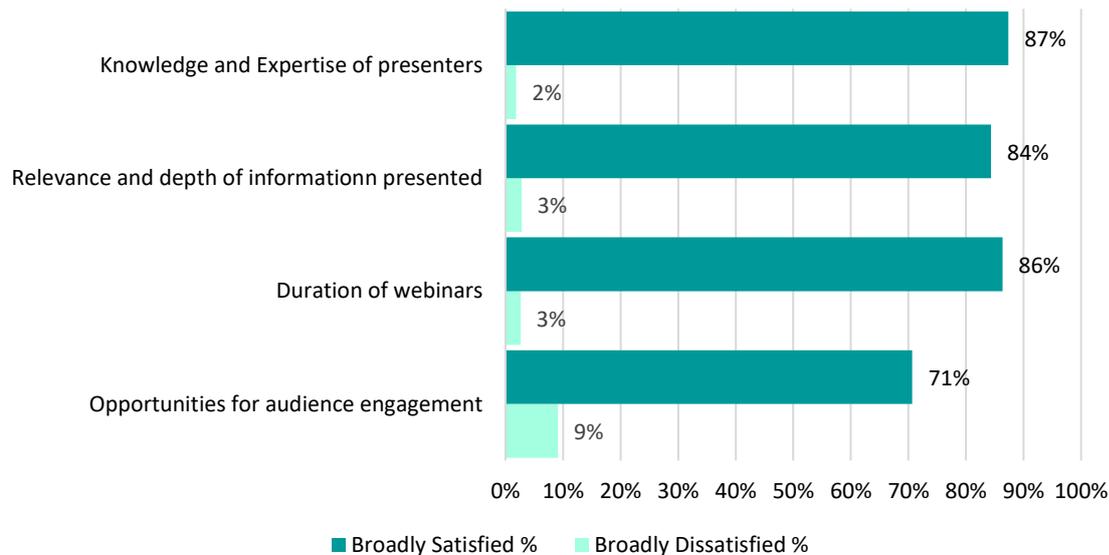
Source: Revenue Analysis

<sup>3</sup> The Revenue website, revenue.ie, is considered in more detail in Section 6 of the report.

#### 4.6 Satisfaction with Webinars

Overall, survey respondents were quite satisfied with webinars, between 84 and 87 per cent indicated broad satisfaction in regard to the knowledge and expertise of the presenters, the relevance and depth of webinars and their duration (Figure 10). Only 2 to 3 per cent were dissatisfied. Slightly fewer were satisfied with opportunities for engagement (71 per cent) and around 9 per cent with dissatisfied.

Figure 10: Satisfaction with Webinar Service Attributes



Source: Revenue Analysis

#### 4.7 Satisfaction with Revenue Technical Service (RTS)

Survey respondents were asked to rate their level of satisfaction with RTS in respect of ease of access and use, time taken to resolve queries, knowledge and expertise of staff, and privacy (i.e., Revenue only sought relevant information pertaining to RTS) (Figure 11).

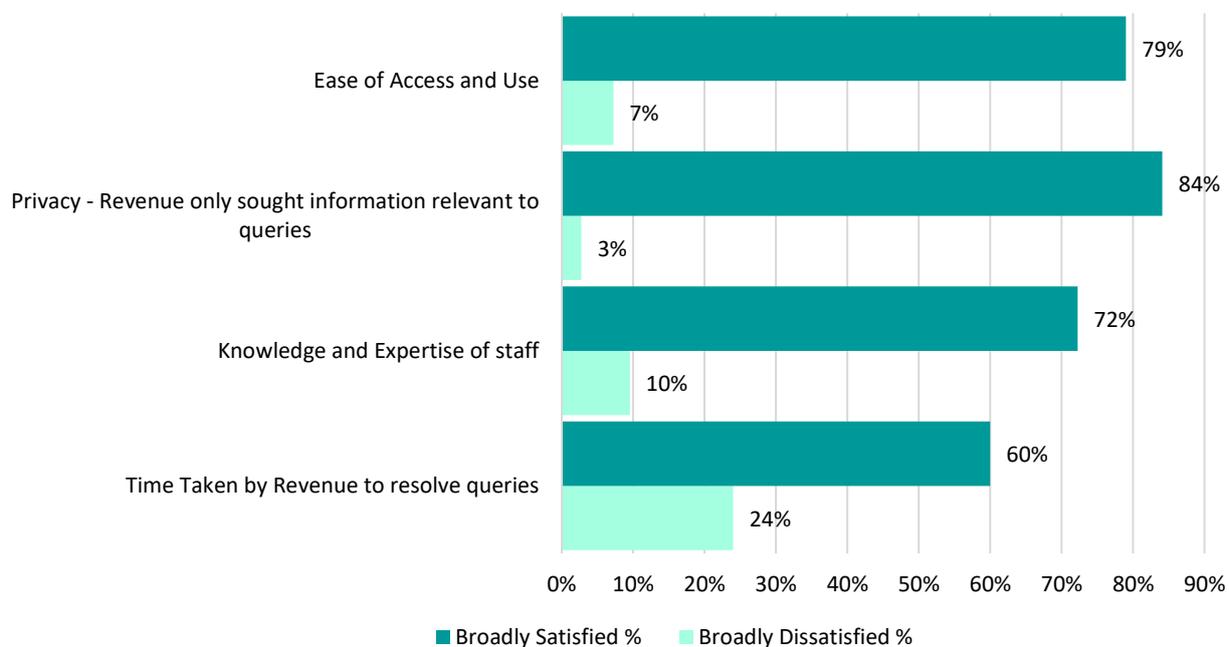
78 per cent of respondents were broadly satisfied with access and ease of use when engaging with RTS, while 7 per cent of respondents were broadly dissatisfied.

61 per cent of respondents were broadly satisfied with the time taken to resolve RTS queries against 24 per cent who were broadly dissatisfied.

84 per cent were satisfied or very satisfied with the level of privacy associated with the RTS service while 3 per cent indicated that they were dissatisfied in this regard.

73 per cent of respondents were broadly satisfied with the knowledge and expertise of staff, and only 10 per cent of respondents were dissatisfied or very dissatisfied in this regard.

Figure 11: Satisfaction with RTS Service Attributes



Source: Revenue Analysis

#### 4.8 Satisfaction with the National Employer Helpline

Survey respondents who used the National Employer Helpline were asked to rate their level of satisfaction in terms of the wait times, time taken to resolve the query, response accuracy, knowledge and expertise and privacy.

In respect of the wait times, 48 per cent of respondents were broadly satisfied, while 37 per cent of respondents were broadly dissatisfied (Table 6).

74 per cent of respondents were broadly satisfied with both the knowledge and expertise of staff, and with the accuracy of responses. Similarly, only 9 per cent were dissatisfied or very dissatisfied with these characteristics of the NEH.

84 per cent were satisfied or very satisfied with the level of privacy associated with the NEH service while 3 per cent indicated that they were dissatisfied in this regard.

58 per cent of respondents were broadly satisfied with the time taken to resolve queries against 25 per cent who were broadly dissatisfied. This level of dissatisfaction with query resolution time is similar to that of the National Employer Helpline (25 per cent) and less than that of MyEnquiries (40 per cent).

Table 6: Satisfaction with National Employer Helpline Service Attributes

Aspect of Service	Very Dissatisfied	Dissatisfied	Neutral	Satisfied	Very Satisfied
Wait Times	12	25	15	34	14
Query Resolve Time	8	17	17	42	16
Response Accuracy	4	6	17	53	21
Knowledge and Expertise	2	8	17	52	22
Privacy	0	2	15	51	33

Source: Revenue Analysis

#### 4.9 Other Channels of Engagement with Revenue

Respondents were asked if there are any other channels of communication that Revenue could use to provide the information they need. 326 respondents provided feedback with 40 per cent of this subset of respondents stating that there are no other channels of communication that Revenue could use to provide the information they need. In addition, 9 per cent suggested that Revenue use direct emails to provide the information that tax agents need.

5 per cent of this subset of respondents suggested that Revenue introduce an agent only phone line so that tax agents can get access to their required information quicker. 4 per cent suggested that Revenue introduce an online chat service while a further 4 per cent of comments also suggested that Revenue should have phone numbers for specific areas in Revenue. Some comments provided were:

*"No, we find the service very satisfying."*

*"No, the service is much improved."*

*"No, I think the existing channels are sufficient."*

*"Direct mail to agents when issues arise."*

*"Using an email system would make life less complicated."*

*"Maybe secure email to the business email address."*

## 5. Compliance Interventions and the Collector General’s Division

This section of the report examines tax agents’ engagement with Revenue’s compliance intervention processes as well as the Debt Warehousing Scheme, and the management, collection and enforcement activity of the Collector General’s Division.

### 5.1 Compliance Interventions

18 per cent of tax agents indicated that clients had contacted Revenue to make an unprompted qualifying disclosure in the previous 12 months. 48 per cent of tax agents indicated that their client had a Revenue compliance intervention.<sup>4</sup>

The breakdown of the level and categories of the compliance interventions experienced are presented in Table 7.

Table 7: Compliance Interventions experienced by Clients of Respondents

Types of Intervention	Yes (%)
L1 - Reminder Notifications of Outstanding Tax Returns	41
L1 - Requests to Self-Review	21
L1 - Profile Interviews	8
L2 - Risk Review	23
L2 - Audit	11
L3 - Investigations	3

Source: Revenue Analysis

Tax agents were asked to assess Revenue’s conduct and professionalism during compliance interventions. 77 per cent agreed or strongly agreed that Revenue provided sufficient information during the compliance intervention. Similarly, 76 per cent agreed that Revenue only sought relevant information; and that Revenue staff were knowledgeable. Only 10 per cent disagreed or strongly disagreed with these statements.

Compared to the other attributes considered, tax agents were less satisfied in terms of the timeliness of responses during compliance interventions. 58 per cent indicated they were satisfied or very satisfied while 24 per cent were dissatisfied or very dissatisfied (Table 8).

<sup>4</sup> More information is available on the Revenue website at: <https://www.revenue.ie/en/self-assessment-and-self-employment/code-of-practice-and-compliance/index.aspx>

Table 8: Revenue’s Conduct and Professionalism in Compliance Interventions

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Revenue provided sufficient information in relation to the intervention	2	7	14	64	13
Revenue only sought information relevant to the intervention	1	9	14	63	13
Revenue responded in a timely manner to communications	7	17	17	47	11
Revenue staff were knowledgeable	3	6	17	60	14

Source: Revenue Analysis

## 5.2 Collection Procedures

Turning to tax agents’ engagement with the Collector General’s Division, 82 per cent of survey respondents indicated that at least one their clients had received a request for payment of unpaid tax liabilities or final demand in the previous 12 months. 63 per cent of tax agents indicated that at least one of their clients was subject to an enforcement of tax liabilities (i.e., referral to sheriff, solicitor or notice of attachment).

Between 72 to 76 per cent of respondents who had experienced a collection procedure agreed or strongly agreed that Revenue provided sufficient information; communicated clearly; and, that Revenue staff were knowledgeable (Table 9). 65 per cent agreed and 17 per cent disagreed that Revenue was timely in its responses.

Table 9: Revenue’s Conduct and Professionalism during Collection Procedures

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sufficient Information	4	9	13	63	12
Timely Communications	6	11	18	53	12
Clear Communications	4	9	15	60	12
Knowledge and Expertise	3	4	17	62	14

Source: Revenue Analysis

## 5.3 Debt Warehousing Scheme

61 per cent of survey respondents indicated that their clients had been in the debt warehousing scheme at one point in time. Of these respondents, 76 to 83 per cent broadly agreed Revenue were flexible, efficient, and provided clear guidance when administering the scheme (Table 10).

Table 10: Revenue’s Administration of the Debt Warehousing Scheme

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Flexibility i.e., Payment Arrangements	4	9	13	63	12
Efficient	6	11	18	53	12
Clear Guidance and Information	4	9	15	60	12

Source: Revenue Analysis

#### 5.4 Service Improvements to Support Compliance

Respondents were asked to specify what service improvements they thought Revenue could provide to help them ensure that their clients are compliant. 223 respondents provided feedback with 22 per cent stating that Revenue's response time is the main improvement suggested to ensure compliance. Some comments provided were:

*"A quicker response time."*

*"Answer queries promptly on MyEnquiries. "*

*"More efficient replies."*

*"Faster response to requests for actions."*

Close to 11 per cent stated that better communication from Revenue was key, that reminders would help to ensure compliance, and that issuing copies of correspondence to the client as well as the tax agent would ensure compliance. 9 per cent of responses indicated that staff training could be improved to ensure compliance. Some comments provided were:

*"Provide some regular updates on long running cases even if it is just to state the matter is still under review."*

*"Clients often get letters that we do not. Maybe copy correspondence always sent to agent also."*

*"All correspondence to client to also be sent to agent ROS inbox."*

*"More reminder letters issued prior to items being sent to sheriff."*

*"I would like if Revenue could remind clients early in the year regarding their returns deadlines."*

*"Better training of staff."*

*"Ensuring Revenue staff are aware of the rules relevant to the tax they are working with."*

## 6. Sourcing Information

### 6.1 Accessing and Use of Tax Information Sources

Tax agents were asked to rate the usefulness of various sources of information for answering their tax questions from 1 to 5, (1 being not very useful and 5 being very useful). Revenue.ie is the most widely referred to source, used by 82 per cent of respondents.<sup>5</sup> It was also considered to be the most broadly useful with 74 per cent of its users assigning it a rank of 4 or 5.

Search engines (74 per cent) and public bodies (65 per cent) were the next most used and were considered broadly useful (ranked 4 or 5) by approximately 70 per cent of their users (Figure 12). Revenue webinars, TaxSource from Chartered Accountants Ireland and TaxFind from the Irish Tax Institute were less widely used (41 to 55 per cent) but more than two thirds of users found them broadly useful.

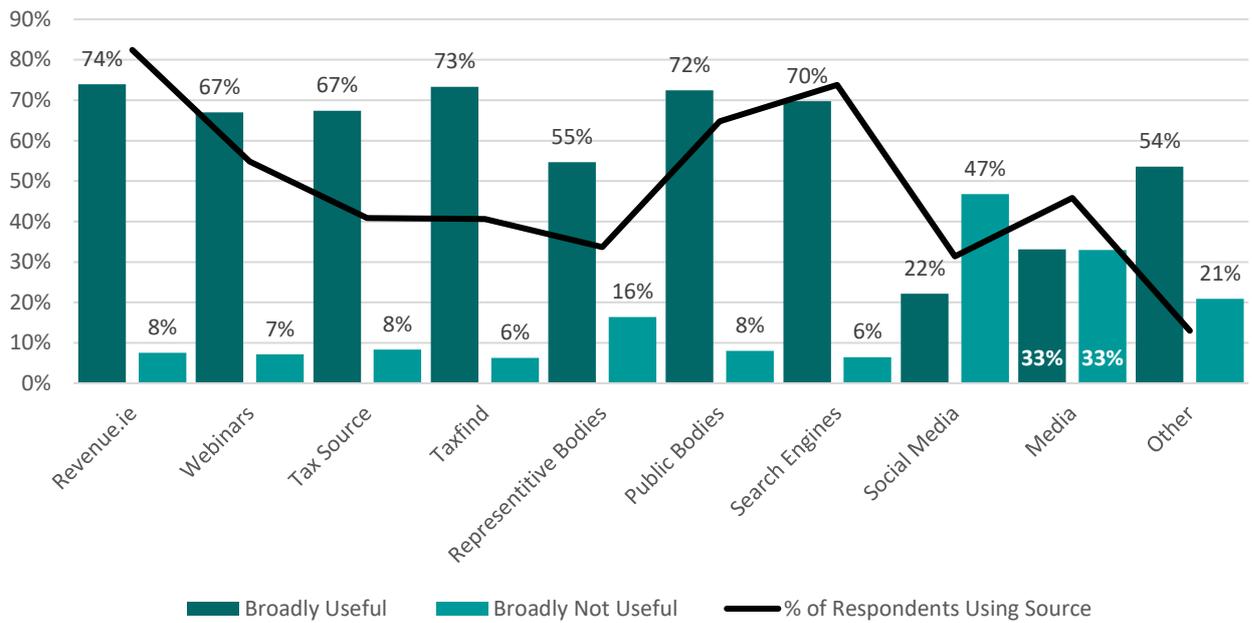
Mainstream media and social media were used by 46 and 31 per cent of respondents and were considered not to be particularly useful with 33 and 47 per cent (respectively) rating them with a mark of 2 or lower.

13 per cent of respondents indicated that they used other sources of information. Of these, 29 per cent (i.e., 167 respondents) used Tax World; 15 per cent engaged with either tax specialists or accountants; 6 per cent referred to books to access taxation information; 5 per cent engaged with tax consultants; and 5 per cent consulted colleagues to answer tax questions.

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<sup>5</sup> The higher engagement rate with Revenue.ie here is not directly comparable with the engagement rate presented in Figure 6 where engagement in the respective survey question referred to the previous 12 months only.

Figure 12: Tax Information Sources used by Tax Agents



Source: Revenue Analysis

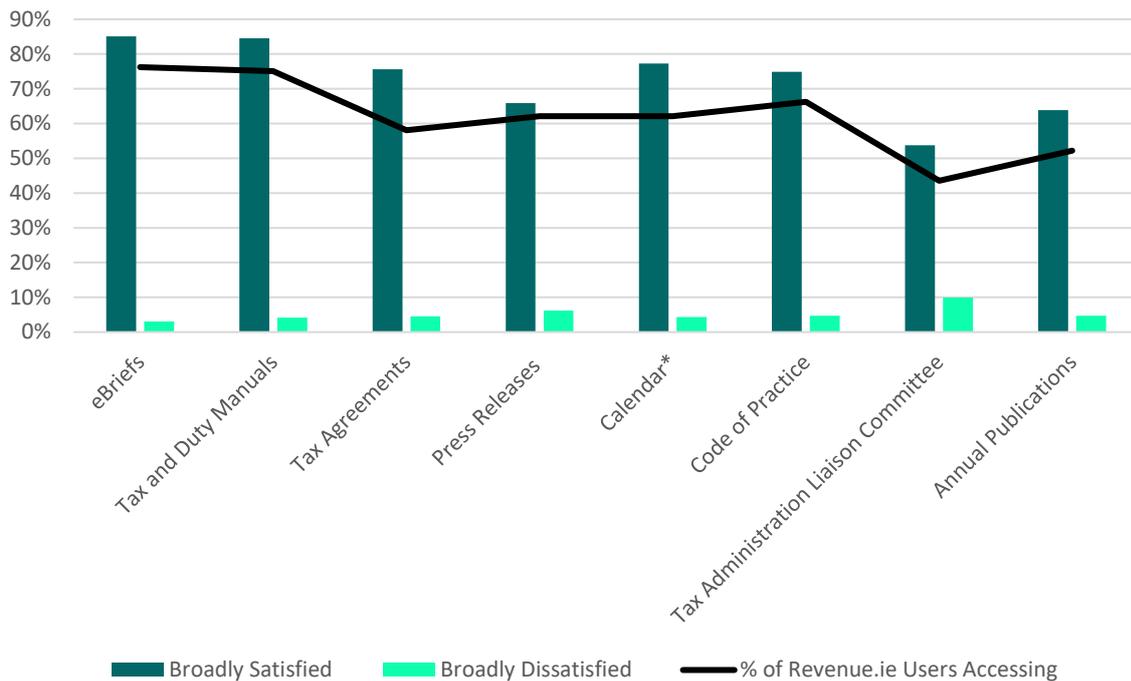
## 6.2 Satisfaction with Tax Information on Revenue.ie

Those who used Revenue.ie were asked to assess their level of satisfaction with a list of information sources accessible on the website. eBriefs and TDMs were used most by tax agents (c.75 per cent of respondents). 85 per cent were broadly satisfied with the substance of this material (Figure 13).

Over 60 per cent consulted Press releases, the Calendar for tax professionals, and the Code of Practice on the website. While 66 per cent of users were broadly satisfied with the material contained in the Press releases, this compares to a figure of approximately 75 per cent for the Calendar and Code of Practice content.

Regarding information on the Tax Administration Liaison Committee (TALC) provided on Revenue.ie, 54 per cent were broadly satisfied while 10 per cent were broadly dissatisfied.

Figure 13: Satisfaction with Information on Revenue.ie



Note: Calendar refers to Calendar of key dates for tax professionals including returns and payment dates on Revenue.ie  
 Source: Revenue Analysis

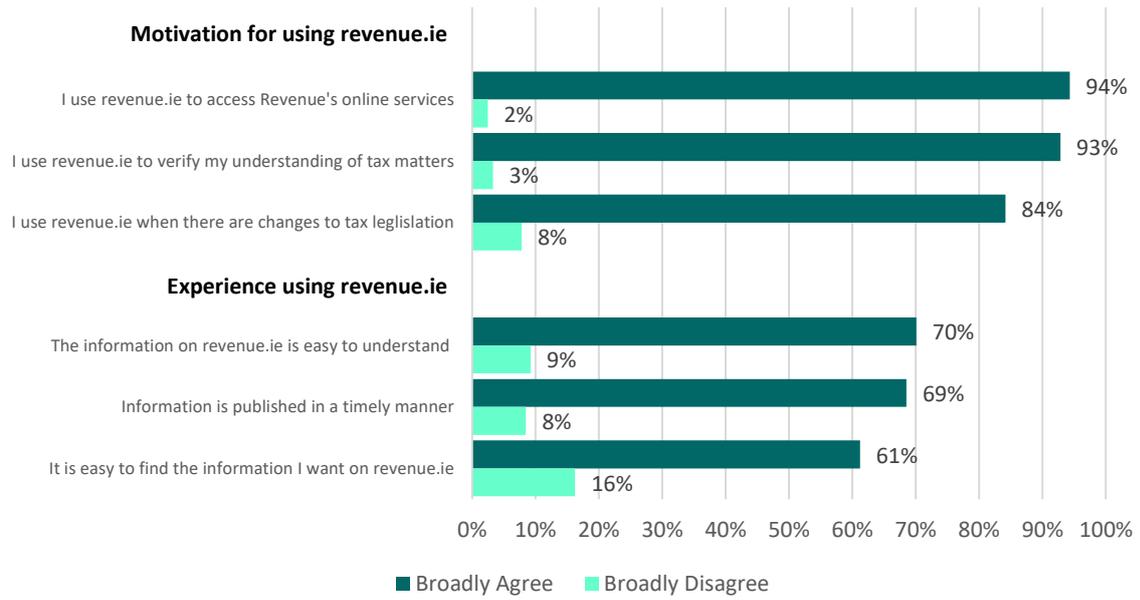
### 6.3 Motivation and Experience using Tax Information on Revenue.ie

Respondents were next asked to indicate their level of agreement with several statements regarding their motivation and experience of using the material on Revenue.ie.

84 to 94 per cent of respondents broadly agreed that they used Revenue.ie to verify their understanding of tax matters; to educate themselves about changes to tax legislation; and, to access Revenue’s online services (Figure 14).

Between 60 and 70 per cent broadly agreed that it was easy to find information; that information is easy to understand; that information was appropriately in-depth; and that it was published in a timely manner. 16 and 17 per cent disagreed however that information was easy to find and in-depth.

Figure 14: Motivation for and Experience using Revenue.ie



Source: Revenue Analysis

## 7. Perceptions of Revenue and Factors that Influence Compliance

A key pillar of Revenue's self-assessment system is the presumption of honesty of taxpayers and confidence among taxpayers in the services Revenue provides. To ensure that the tax administration system continues to deliver in a fair and efficient manner, it is important to understand what encourages taxpayers to engage and comply with Revenue. The survey asks tax agents questions on their perceptions of Revenue including trust in the organisation, and factors influencing compliance.

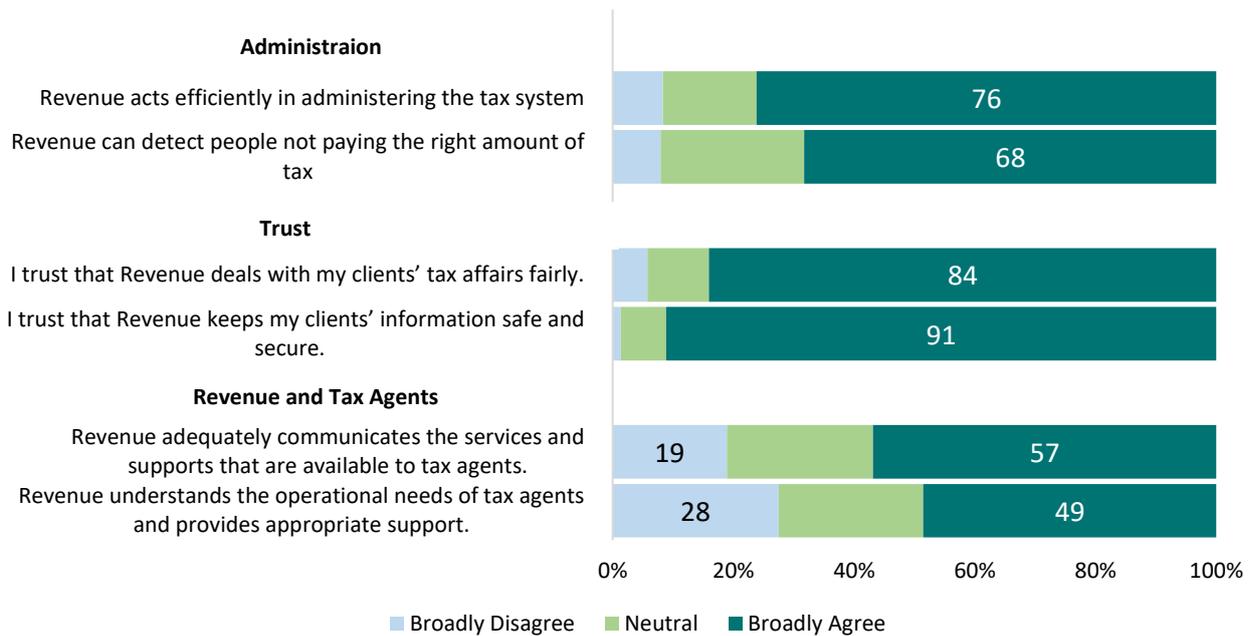
### 7.1 Perceptions of Revenue

Public trust is a fundamental factor in supporting the effective operation of the tax administration system. Survey results reveal that 91 per cent of tax agents indicated that they agree or strongly agree with the statement that they trust Revenue to protect their client's information (Figure 15). Similarly, 84 per cent of tax agents indicated that they trust that Revenue deals with their clients fairly.

Close to 70 per cent of respondents broadly agreed with the statements that Revenue efficiently administers the tax system and that it can detect people not paying the right amount of tax. Fewer than 10 per cent broadly disagreed.

Comparatively, 57 per cent of respondents agreed with the statement that Revenue adequately communicates the services and supports available to tax agents. Tax agents were less agreeable when it came to the statement that Revenue understands the operational needs of tax agents and provides appropriate support, 49 per cent broadly agreed while 28 per cent broadly disagreed.

Figure 15: Tax Agents' Perceptions of Revenue



Source: Revenue Analysis

## 7.2 Factors that Influence Compliance

Respondents were asked to rate the factors that influence them to assist their clients to pay the correct taxes and duties honestly and on time. Influencing factors were divided into those that relate, first, to civic responsibility (Table 11) and, second, the threat of sanctions (Table 12). Tax agents were asked to assign a rating from 1 denoting a low influence on their behaviour to 5 when it had a high influence. 80 per cent of respondents engaged with this set of questions.

87 to 98 per cent of respondents indicated that Revenue's presumption of honesty; personal belief that it is the right thing to do; and that it is the law are broadly influential (i.e., rating of 4 or 5).

The perception that other agents advise honestly; that Revenue makes it easy to do so; and that taxes fund public services are also cited as broadly influential at 74 to 78 per cent.

Table 11: Civil Responsibility Factors influencing Compliance (% of responses)

	1	2	Rank 3	4	5
Belief that other tax agents advise clients to declare and pay honestly	7	4	14	31	44
The fact that Revenue presumes that you have been honest in your dealings with them regarding your clients' tax affairs	3	3	8	29	57
Your personal belief that you should do the 'right thing'	0	0	2	17	81
Because Revenue makes it easy to pay taxes	3	4	15	34	44
Because it is the law	0	1	5	24	70
Because tax payments are used to fund public services	6	5	16	29	45

Source: Revenue Analysis

In terms of sanctions, the fear that clients will be forced to pay interest charged on late payments of tax is the most influential with 86 per cent assigning it a ranking of 4 or 5, this compares to a share of 73 per cent regarding the fear of audit.

Concern over having goods seized, appearing on the list of defaulters or Revenue sourcing information from third parties are all similarly influential with 58 to 63 per cent rating them as a 4 or 5, and 16 to 18 per cent rating them as a 1 or a 2.

22 to 28 per cent rank concerns that a third-party owing money to clients and that a court judgement will be obtained against clients as having limited influence (i.e., rank 1 or 2).

Table 12: Influence of Sanctions on Compliance (% of responses)

	1	2	Rank 3	4	5
Concern that my client will have to pay interest charges for late payment of tax	2	3	10	27	59
Concern that my client will be audited by Revenue	4	5	17	28	45
Concern that my client will have goods seized by the Revenue Sheriff for failure to pay tax	10	8	19	22	41
Concern that a third party (e.g., a bank), owing money to my client, will be ordered to pay that money over to Revenue	15	12	26	17	29
Concern that Revenue will obtain a court judgment against my client for failure to pay tax and publish details of that judgment	11	11	20	19	39
Concern that my client's name will be published on Revenue's Quarterly List of Defaulters	9	8	20	22	42
Knowing that Revenue has the power to receive certain information about my client from 3rd parties (e.g., payments, rental income, interest, dividends)	8	8	21	25	38

Source: Revenue Analysis

## 8. Additional Feedback

### 8.1 Suggestions for Future Improvements

At the end of the survey, respondents were given a final opportunity to provide feedback and to suggest service improvements or additional services that they would like to see provided by Revenue. 407 tax agents (over a third of respondents) provided feedback culminating in 555 recommendations, with most recommendations relating to suggestions for service improvements. The feedback provided broadly relates to improving existing services, addressing communication issues between tax agents and Revenue, and supporting and investing in staff training and knowledge.

27 per cent of all recommendations were related to improving Revenue's response time to queries. Most of these suggestions specifically related to improving the response time on MyEnquiries. Some comments provided were:

- *"I would be pleased if the Revenue, " My enquires " could be made instant. This service is mainly useless for practitioners and Tax Agents."*
- *"While MyEnquiries is a good and secure facility, the delay in getting replies is increasing year on year. The standard 20-25 days for a reply is simply not efficient enough in this day and age."*
- *"There are certain areas in which it takes a considerable amount of time to receive a reply back from Revenue especially when submitting VAT58 returns for farmers."*

18 per cent of recommendations related to improving the telephone service provided by Revenue. Many respondents expressed their dissatisfaction with the length of time to respond and the hours at which Revenue's phone service operates. 2 per cent commented that Revenue should introduce a separate, direct phone line for tax agents. Some comments provided were:

- *"Answer phone calls like any other business 9 to 9 without long delays."*
- *"Generally, the system is good but personal interaction by phone calls could be improved, by extending phone line hours and wait times on calls."*
- *"Length of time taken to answer a call and/or transfer to correct section can be very frustrating and is often not the correct dept."*
- *"A designated telephone line for agents only."*
- *"A direct phone line for agents to contact Revenue. Extending the phone times from 1.30. This has caused huge difficulties in accessing services."*

12 per cent of recommendations were related to Revenue's communication and collaboration with tax agents. Many of these responses highlighted the view amongst tax agents that Revenue could be more understanding and respectful of tax agents. Other views expressed referred to more effective and efficient communication between Revenue and tax agents with some suggesting for Revenue to contact agents for feedback annually.

Some comments provided were:

- *"... [Revenue] need[s] to recognise that agents make mistakes and they should be there to support agents when this happens instead of going straight to imposing penalties."*
- *"I really feel Revenue need to work with us more and respect a lot of the good work we do on behalf of the clients."*
- *"The Revenue staff always assume that clients are dishonest in their dealings. They are always looking for money when they issue letters. They are never just checking to see if things are done correctly. ... "*
- *"Revenue should reinstate the 21-day notice period then a final demand period before enforcement, this was a good system that allowed taxpayers the time to regulate their affairs it also allowed revenue time to process refunds [...] staff should be more understanding of the challenges that business face in particular cashflow difficulties ... "*
- *"That the "smaller" agents are kept up to date on the same level as the larger practises."*
- *"More communication with regard to enforcement. Sending files to sheriff. A phone call to an agent would be appreciated."*
- *"Revenue need to communicate with tax agents more regularly, and need to respond to queries more quickly, e.g., form 11 for 2023 unusable for over a week, and ROS tech can't even answer when it will be fixed, this is unacceptable."*

## Appendices

### Appendix 1 – Selection of Target Population

The target population for the 2024 Revenue Customer Survey is Medium Size Tax Agents. The approach to identifying the target population is outlined in Table A1.1.

TABLE A1.1: IDENTIFYING THE TARGET POPULATION

Criteria	Number Eliminated	Number Remaining
Agents were identified by their unique Tax Agent Identification Number ("TAIN") and those linked with active cases in Revenue's internal business intelligence systems ("IBIs") were selected.	-	8,295
TAINs were then merged into the customer identity and customer relationship tables. From these tables, agents were selected if they were identified as accountants, tax advisors or bookkeepers and were identified as active.	267	8,028
Tax Agent business size was based on the number of clients associated with a TAIN. TAINs with fewer than 10 clients in the IBIs were excluded from the sample.	3,467	4,560
TAINs with duplicate email addresses in the customer identity or customer address tables were identified and duplicate email addresses with fewer clients as per the IBIs were excluded.	47	4,513
TAINs were excluded if they had no email addresses in the customer identity or customer address tables.	175	4,338
TAINs were excluded if they were managing clients in Revenue's Large Corporates Division as per the IBIs.	280	4,058
TAINs were excluded if they were managing more than 75% PAYE cases as per the customer relationship table.	12	4,046
Manual quality checks were undertaken to identify and to exclude TAINs that did not appear to be primarily tax agent businesses (16 such observations), appeared to be duplicates of the same firm (but were not caught in an earlier direct name match) (86), or had an email address that did not match their registered name (298).	384	3,662
Target Population	-	3,662

Source: Revenue Analysis

## Appendix 2 – Survey Distribution

### A 2.1 Survey Distribution

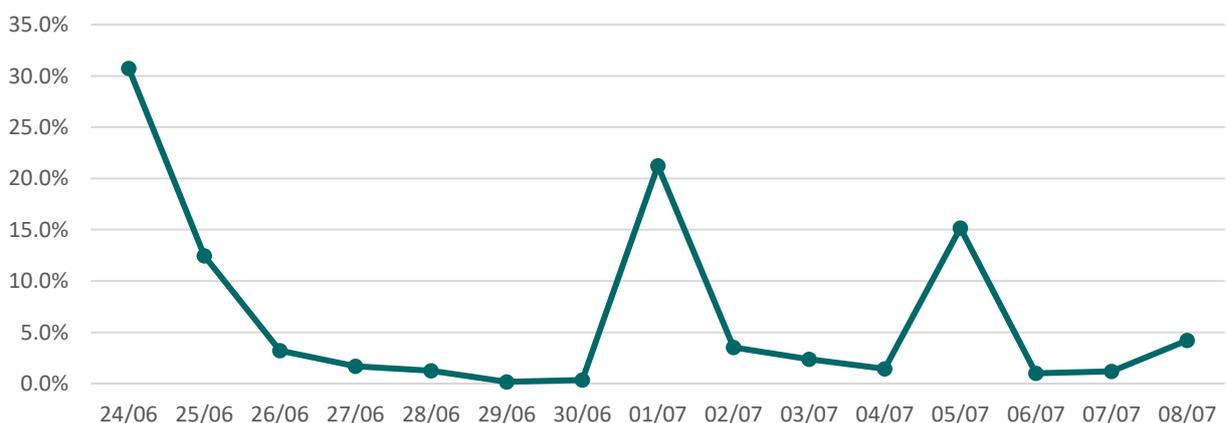
The Qualtrics initial distribution occurred via email on June 24th, 2024, the target population was 3,653. 298 emails bounced in total so a second set of 78 “alternative” email addresses were sent to those who bounced on July 3rd.

A reminder was sent out to the 2,852 who had not finished their surveys on July 1st and a second reminder was sent out to the remaining 2,569 on July 5th. 5 and 8 of these reminders respectively bounced.

Overall, 1,178 respondents at least started the survey, 1,172 from the initial distribution and 6 from the alternative distribution. 30.98 per cent (of total starts) started on the first day declining to 12.56 per cent the second day by June 30th (Day 7/15) 50.25 per cent of total responses had been started.

A reminder email sent out on July 1st promoted a further 21.39 per cent and a second reminder on July 3rd prompted 15.28 per cent of starts totalling to 94.31 per cent of the final figure. Reminders thus appeared to be immediately effectively on the day of their posting, but the effect fell away quite rapidly.

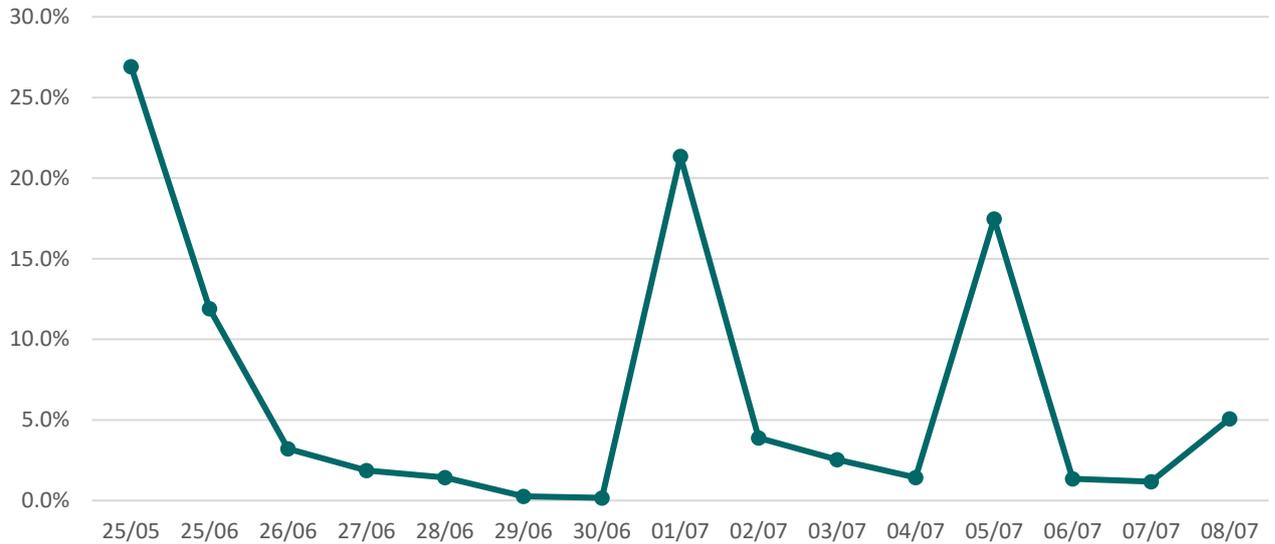
Figure A2.1: Start Dates of Survey



Source: Revenue Analysis

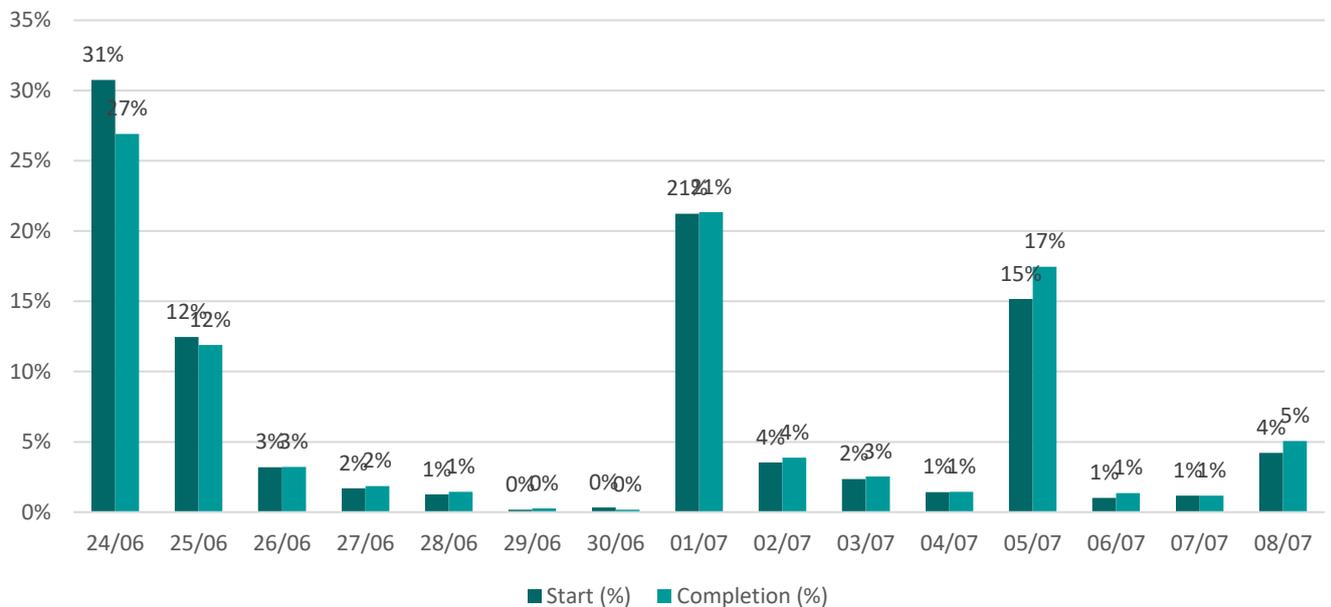
Of the 1,178 respondents, 972 (83 per cent) finished the survey. The patterns of date of completion are broadly similar to the start patterns with the initial distribution prompting 26.44 per cent of the total completions, the first reminder prompting 21.09 per cent and the second prompting 16.87 per cent.

Figure A2.2: Completion Dates of Survey



Source: Revenue Analysis

Figure A2.3: Comparison of Start and Completion Dates



Source: Revenue Analysis

## Appendix 3– Survey Questionnaire

### SURVEY OF MEDIUM SIZE TAX AGENTS 2024

Thank you for participating in the survey. Your responses will further inform our understanding of the issues facing medium size tax agents and help us improve the quality of the service we provide to you.

We are looking for your opinions on your business’s experience of Revenue’s customer service while working on behalf of your clients as their tax agent, rather than any interactions you may have with Revenue in relation to your own personal tax affairs.

Your answers will be treated in the strictest confidence and will not be made known to any Revenue official who deals with you or your clients' tax affairs.

The survey is divided into 9 short sections and will take about fifteen minutes to complete. If you would like to clarify any aspect of the survey please contact the Revenue Economic Research Unit directly at [surveys@revenue.ie](mailto:surveys@revenue.ie). We appreciate your views and look forward to your response by Monday the 8th July 2024.

Depending on your answers, the survey may skip ahead to questions relevant to your experiences. This is designed to save you time.

#### Part 1: Engaging with Revenue

*This part of the survey relates to your interactions with Revenue and its customer services.*

1. In your capacity as a Tax Agent, has your business interacted with Revenue in the last 12 months? Such interaction with Revenue includes e.g., visiting Revenue.ie, logging on to ROS, phone call, emailing Revenue staff, filing a return, tax registration etc. (if “NO” skip to Part 3)

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

2. State the reasons for these interactions. Select all that apply.

Filing and payment services (e.g., making a payment or seeking a refund on behalf of a client)	<input type="checkbox"/>
Accessing information (e.g., Tax Technical Information or information on Revenue’s Administration)	<input type="checkbox"/>
Administration services (e.g., Changing a client’s details, registering a business or making a complaint)	<input type="checkbox"/>
Compliance interactions (e.g., making an unprompted disclosure or responding to a compliance intervention related query)	<input type="checkbox"/>
Other (Please specify)	<input type="checkbox"/>

Please specify your other reason(s) for interacting with Revenue.

3. In a typical month, approximately how long does an employee in your business, in their capacity as a tax agent, spend interacting with Revenue?

Less than an hour per month	<input type="checkbox"/>
1 – 2 hours per month	<input type="checkbox"/>
3 – 5 hours per month	<input type="checkbox"/>
5 – 10 hours per month	<input type="checkbox"/>
10 – 20 hours per month	<input type="checkbox"/>
More than 20 hours per month	<input type="checkbox"/>

4. Does your business experience busy periods during which staff in your business spend much more time engaging with Revenue?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

## Part 2: Satisfaction with Revenue Engagement

*This part of the survey relates to how satisfied you were with your business's experience engaging with Revenue.*

5. In the last 12 months, what methods did your business use to seek information or initiate engagement with Revenue? Please tick all that apply to you.

	Yes	No
<b>Online interactions</b>		
Revenue Online Service (ROS) to manage client's tax affairs (e.g., file a tax return form)	<input type="checkbox"/>	<input type="checkbox"/>
myEnquiries online service (a secure written message in MyAccount/ROS)	<input type="checkbox"/>	<input type="checkbox"/>
myAccount in order to manage client's tax affairs (e.g., file a tax return form)	<input type="checkbox"/>	<input type="checkbox"/>
Revenue Technical Service (RTS) to submit complex technical queries for clarification	<input type="checkbox"/>	<input type="checkbox"/>
Local Property Tax (LPT) portal	<input type="checkbox"/>	<input type="checkbox"/>
Revenue webinars	<input type="checkbox"/>	<input type="checkbox"/>
Our website Revenue.ie to source information	<input type="checkbox"/>	<input type="checkbox"/>
Exceptional Contacts*	<input type="checkbox"/>	<input type="checkbox"/>
<b>Telephone</b>		
National Employer Helpline	<input type="checkbox"/>	<input type="checkbox"/>
Collector General's Division phone line	<input type="checkbox"/>	<input type="checkbox"/>
Other telephone line	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other methods of contact</b>		
Letter	<input type="checkbox"/>	<input type="checkbox"/>
Making an appointment to meet Revenue official in person	<input type="checkbox"/>	<input type="checkbox"/>

\* Exceptional contact email addresses are provided for practitioners to enable them contact Revenue, if there is urgent need for contact and they are unable to do so via the normal channels.

6. *[If Yes to Q4]*, Please rate your satisfaction with the channel you have interacted with. Select all that apply.

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Not Applicable
Online interactions						
Revenue Online Service (ROS) to manage client's tax affairs (e.g., file a tax return form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
myEnquiries online service (a secure written message in MyAccount/ROS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
myAccount in order to manage client's tax affairs (e.g., file a tax return form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue Technical Service (RTS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local Property Tax (LPT) portal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue webinars	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Exceptional Contacts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Our website Revenue.ie to source information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Telephone						
National Employer Helpline	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collector General's Division phone line	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other telephone	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other methods of contact						
Letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Making an appointment to meet Revenue official in person	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. In addition to those listed above in Q5 and Q6 are there any other channels of communication that Revenue could use to provide the information you need?

8. *[If Yes to ROS in Q5]* From your business' perspective, how satisfied are you generally with the ROS portal? Please select the appropriate responses.

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Not Applicable
--	-------------------	--------------	------------------------------------	-----------	----------------	----------------

Ease of access	<input type="checkbox"/>					
Ease of use	<input type="checkbox"/>					
Time taken to resolve queries*	<input type="checkbox"/>					
Knowledge and expertise of staff as shown in responses provided via MyEnquiries.	<input type="checkbox"/>					
Safety and security of your clients' data	<input type="checkbox"/>					

\* queries are made through MyEnquiries which is a written message service within the ROS facility.

9. *{If Yes to RTS in Q5}* From your business' perspective, how satisfied were you with the Revenue Technical Services? Please select the appropriate responses.

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Not Applicable
Ease of access and use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time taken by Revenue to resolve queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge and expertise of staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Privacy – Revenue only sought information relevant to queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10. *{If Yes to Revenue Webinars}* From your business's perspective, how satisfied were you with the Revenue Webinars? Please select the appropriate responses.

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Not Applicable
Knowledge and expertise of presenters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Relevance and depth of information presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Duration of webinar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Opportunities for audience engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. *{If Yes to NEH}* From your business's perspective, how satisfied were you with the National Employer Helpline? Please select the appropriate responses.

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Not Applicable
Time taken to speak to a staff member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time taken by Revenue to resolve queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accuracy of responses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge and expertise of staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Privacy – Revenue only sought information relevant to queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. Thinking about your business' dealings in its capacity as a tax agent with Revenue in the last 12 months, how would you rate your overall experience?

Very Dissatisfied	Dissatisfied	Somewhat Dissatisfied	Somewhat Satisfied	Satisfied	Very Satisfied
<input type="checkbox"/>					

13. In the past 12 months has your experience with Revenue improved, remained the same, or disimproved when compared with the 12 months prior?

Disimproved	Remained the Same	Improved
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14. *(If respondent selected disimproved in Q.13)* We would be interested to hear how your views on how Revenue's service has disimproved in the last 12 months.

14. *(If respondent selected improved in Q.13)* We would be interested to hear how your views on how Revenue's service has improved in the last 12 months.

### Part 3: Compliance Interventions

*The third part of the survey relates to compliance interventions.*

15. In the last 12 months, have any of your clients made an unprompted qualifying disclosure to Revenue? *(if no skip to Part 4)*

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

16. In the last 12 months, have any of your clients had a Revenue compliance intervention?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

17. State which types of interventions. Select the appropriate box(es).

Intervention Level	Intervention Type	Yes	No
Level 1	Reminder Notification(s) of Outstanding Tax Returns	<input type="checkbox"/>	<input type="checkbox"/>
Level 1	Request(s) to Self-Review	<input type="checkbox"/>	<input type="checkbox"/>
Level 1	Profile Interview(s)	<input type="checkbox"/>	<input type="checkbox"/>
Level 2	Risk Review (i.e., in person or otherwise)	<input type="checkbox"/>	<input type="checkbox"/>
Level 2	Audit (i.e., in person or otherwise)	<input type="checkbox"/>	<input type="checkbox"/>
Level 3	Investigations	<input type="checkbox"/>	<input type="checkbox"/>

18. To what extent do you agree with the following statements regarding Revenue’s conduct and professionalism during the compliance intervention(s).

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Revenue provided sufficient information in relation to the intervention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue only sought information relevant to the intervention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue responded in a timely manner to communications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue staff were knowledgeable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

19. What service improvement(s) could Revenue provide that would help you to ensure that your clients are compliant.

#### Part 4: Engagement with the Collector General’s Division

20. In the last 12 months, have any of your clients been subject to the following collection or debt management procedures? Select the appropriate box(es).

Intervention Type	Yes	No
Request for payment (a final demand) of unpaid tax liabilities	<input type="checkbox"/>	<input type="checkbox"/>
Enforcement of tax liabilities e.g., referral to sheriff or solicitor or notice of attachment	<input type="checkbox"/>	<input type="checkbox"/>

[if tick yes go to Q2]

21. To what extent do you agree with the following statements regarding Revenue's conduct and professionalism during these procedures?

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Revenue provided sufficient information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue responded in a timely manner to communications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue's communications were clear	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue staff were knowledgeable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

22. Were any of your clients in the Debt Warehousing Scheme at any point in time?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

[if tick yes go to Q4]

23. From your business's perspective, how satisfied were you with Revenue's administration of the Debt Warehouse Scheme?

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied
Flexible (e.g., in terms of negotiating payment arrangements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Efficient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clear guidance or information provided	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Part 5: Sourcing Information

*This part of the survey relates to how your business sources information.*

24. On a scale of 1 to 5, where 1 is not useful and 5 is very useful, please rate how you found each information source for answering your tax questions?

	1 (Not useful)	2	3	4	5 (Very Useful)	Did not use
Revenue.ie (directly or redirected via an online search engine)	<input type="checkbox"/>					
Revenue webinars	<input type="checkbox"/>					
Taxsource from Chartered Accountants Ireland	<input type="checkbox"/>					
Taxfind from the Irish Tax Institute	<input type="checkbox"/>					
Representative Bodies (e.g., IBEC, ITI)	<input type="checkbox"/>					
Government Departments and Public bodies (e.g., Enterprise Ireland, Citizen's Information)	<input type="checkbox"/>					
Online search engines (e.g., Google)	<input type="checkbox"/>					

Social media	<input type="checkbox"/>					
Mainstream media (e.g., TV, radio, newspapers)	<input type="checkbox"/>					
Other (Please specify)	<input type="checkbox"/>					

Please specify which other information source you use to answer tax questions.

25. [If Yes to using Revenue.ie] How would you rate your level of satisfaction with the following material that can be accessed on Revenue.ie? Select the appropriate box(es).

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Did not use
<b>Tax Technical Information</b>						
Revenue eBriefs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax and Duty manuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Revenue Administrative and Operational Information</b>						
Revenue press releases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Calendar of key dates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Code of Practice for Revenue Compliance Interventions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Information regarding the Tax Administration Liaison Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Revenue publications (E.g., Revenue's Annual Reports, Revenue's Budget Summaries)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. [If indicated using Revenue.ie ] Based on your experiences accessing Revenue.ie, to what extent do you agree or disagree with each of the following statements. Select the appropriate box(es)

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Did not use
<b>Motivation for using revenue.ie</b>						
I visit revenue.ie web pages to get information to verify my understanding of a tax matter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
When there is a change to tax legislation, revenue.ie is one of the first resources I use to educate myself about it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I use revenue.ie to access Revenue's online services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Experience using Revenue.ie</b>						

It is easy to find the information I want on revenue.ie	<input type="checkbox"/>					
The information is easy to understand	<input type="checkbox"/>					
The information on revenue.ie is appropriately in-depth	<input type="checkbox"/>					
Information is published in a timely manner	<input type="checkbox"/>					

## Part 6: Perceptions of Revenue

*This section relates to Revenue's approach to administering the tax system.*

27. Based on your experiences dealing with Revenue, to what extent do you agree or disagree with each of the following statements?

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
<b>Administration</b>					
Revenue acts efficiently in administering the tax system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue can detect people not paying the right amount of tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Trust</b>					
I trust that Revenue deals with my clients' tax affairs fairly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I trust that Revenue keeps my clients' information safe and secure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Revenue and Tax Agents</b>					
Revenue adequately communicates the services and supports that are available to tax agents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue understands the operational needs of tax agents and provides appropriate support.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Part 7: Factors That Influence Compliance

The seventh part of the survey relates to factors that influence compliance. Compliance generally refers to the decision to pay taxes and to file tax returns honestly and on time. The information you provide will help to inform Revenue's understanding of the issues that influence taxpayer behaviour in relation to compliance.

This is the third from last section of the survey and there are ten questions left.

28. Civic Responsibility - On a scale of 1 to 5, where 1 is low influence and 5 is high influence, how would you rate the influence of each of the following factors on how you assist your clients to pay the correct taxes and duties honestly and on time? Please select your rating in each case.

	1 (Low)	2	3	4	5 (High)
Belief that other tax agents advise clients to declare and pay honestly	<input type="checkbox"/>				
The fact that Revenue presumes that you have been honest in your dealings with them in regard to your clients' tax affairs	<input type="checkbox"/>				
Your personal belief that you should do the 'right thing'	<input type="checkbox"/>				
Because Revenue makes it easy to pay taxes	<input type="checkbox"/>				
Because it is the law	<input type="checkbox"/>				
Because tax payments are used to fund public services	<input type="checkbox"/>				

29. Sanctions - On a scale of 1 to 5, where 1 is low influence and 5 is high influence, how would you rate the influence of each of the following factors on whether you advise your clients to pay their correct taxes and duties honestly and on time? Please select your rating in each case.

	1 (Low)	2	3	4	5 (High)
Concern that my client will have to pay interest charges for late payment of tax	<input type="checkbox"/>				
Concern that my client will have goods seized by the Revenue Sheriff for failure to pay tax	<input type="checkbox"/>				
Concern that a third party (e.g., a bank), owing money to my client, will be ordered to pay that money over to Revenue	<input type="checkbox"/>				
Concern that Revenue will obtain a court judgment against my client for failure to pay tax and publish details of that judgment	<input type="checkbox"/>				
Concern that my client will be audited by Revenue	<input type="checkbox"/>				
Concern that my client's name will be published on Revenue's Quarterly List of Defaulters	<input type="checkbox"/>				

Knowing that Revenue has the power to receive certain information about my client from 3 <sup>rd</sup> parties (e.g., payments, rental income, interest, dividends)	<input type="checkbox"/>				
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### Part 8: Additional Comments

30. If you would like to add a comment, suggest service improvements or additional services you would like to see provided by Revenue, please do so here.

### Part 9: About You and Your Company

*This is the last section of the survey. This section asks you about your business and your background.*

31. For the respondent to this survey, which of the following best describes your role? Select one.

Accountant	<input type="checkbox"/>
Bookkeeper	<input type="checkbox"/>
Business Owner	<input type="checkbox"/>
Legal Practitioner	<input type="checkbox"/>
Partner/Director	<input type="checkbox"/>
Tax Advisor	<input type="checkbox"/>
Other	<input type="checkbox"/>

Please describe your role.

32. Which professional organisations, if any, are you a member of? Select all that apply.

Chartered Accountants of Ireland	<input type="checkbox"/>
Certified Public Accountants	<input type="checkbox"/>
Irish Tax Institute	<input type="checkbox"/>
Chartered Institute of Management Accountants	<input type="checkbox"/>
Accounting Technicians Ireland	<input type="checkbox"/>
Institute of Bankers in Ireland	<input type="checkbox"/>
Law Society of Ireland	<input type="checkbox"/>
None of the above	<input type="checkbox"/>
Other	<input type="checkbox"/>

Please specify which other professional organisation you are a member of.

--

33. State the professional qualification(s) if any, which you hold. Select all that apply.

Chartered Tax Advisor	<input type="checkbox"/>
Certified Public Accountant	<input type="checkbox"/>
Chartered Accountant	<input type="checkbox"/>
Chartered Certified Accountant	<input type="checkbox"/>
Accounting Technician	<input type="checkbox"/>
Tax Technician	<input type="checkbox"/>
Qualified Financial Advisor	<input type="checkbox"/>
Degree	<input type="checkbox"/>
Solicitor/Barrister	<input type="checkbox"/>
None of the above	<input type="checkbox"/>
Other	<input type="checkbox"/>

Please specify which other professional qualification you hold.

--

34. How many years have you acted as a tax agent?

Less than 1 year	<input type="checkbox"/>
1 – 2 years	<input type="checkbox"/>
3 – 5 years	<input type="checkbox"/>
6 – 10 years	<input type="checkbox"/>
11 - 20 years	<input type="checkbox"/>
21 - 40 years	<input type="checkbox"/>
More than 40 years	<input type="checkbox"/>

35. State your age.

Age	Tick
16-25	<input type="checkbox"/>
26-33	<input type="checkbox"/>
34-44	<input type="checkbox"/>

45-55	<input type="checkbox"/>
56-66	<input type="checkbox"/>
Over 66	<input type="checkbox"/>

36. State your gender.

Male	<input type="checkbox"/>
Female	<input type="checkbox"/>
Other	<input type="checkbox"/>
Prefer not to say	<input type="checkbox"/>

37. Please provide your email in the box below if you would like to be informed when the summary report on the survey is published on Revenue.ie. Your email address will not be used for any other purpose.

Thank you for taking the time to complete this survey.

Your response has been recorded.

## Appendix 4 – Emails to Target Population for Survey

### Initial email to target population

Revenue Survey of Medium Size Tax Agents 2024

24<sup>th</sup> June 2024

Dear \${m://FirstName},

Revenue is conducting a survey of medium size tax agents. We would like to hear your views of your business's experience in engaging with Revenue. Your response will further inform our understanding of the issues tax agent businesses are facing and help us improve the quality of service we provide to you.

I am therefore inviting you to complete our online survey available at this link: \${l://SurveyLink?d=Take the Survey}

If you are not the main tax agent or partner in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on revenue.ie.

A notice confirming the veracity of this survey is posted on the News section of revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey before Monday 8<sup>th</sup> July 2024 and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

---

Jack O'Brien  
Administrative Officer  
Economic Research Unit, Revenue  
e: surveys@revenue.ie

Follow this link to the Survey:  
\${l://SurveyLink?d=Take the Survey}

Or copy and paste the URL below into your Internet browser:  
\${l://SurveyURL}

Follow the link to opt out of future emails:  
\${l://OptOutLink?d=Click here to unsubscribe}

## Initial email to alternate email addresses of target population

Revenue Survey of Medium Size Tax Agents 2024

3rd July 2024

Dear \${m://FirstName},

Revenue is conducting a survey of medium size tax agents. We would like to hear your views of your business's experience in engaging with Revenue. Your response will further inform our understanding of the issues tax agent businesses are facing and help us improve the quality of service we provide to you.

I am therefore inviting you to complete our online survey available at this link: \${l://SurveyLink?d=Take the Survey}

If you are not the main tax agent or partner in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

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Yours sincerely

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Jack O'Brien  
Administrative Officer  
Economic Research Unit, Revenue  
e: surveys@revenue.ie

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Or copy and paste the URL below into your Internet browser:  
\${l://SurveyURL}

Follow the link to opt out of future emails:  
\${l://OptOutLink?d=Click here to unsubscribe}

## 1<sup>st</sup> follow up email to target population

Revenue Survey of Medium Size Tax Agents 2024

1st July 2024

Dear \${m://FirstName},

I recently emailed you regarding the opportunity to participate in Revenue's survey of medium size tax agents. Your response will further inform our understanding of the issues tax agent businesses are facing and help us improve the quality of service we provide to you.

A large number of responses have already been received and the survey link is still available at this link: [\\${l://SurveyLink?d=Take the Survey}](#)

If you are not the main tax agent or partner in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on [revenue.ie](#).

A notice confirming the veracity of this survey is posted on the News section of [revenue.ie](#).

If you would like to clarify any aspect of the survey, please contact me at [surveys@revenue.ie](mailto:surveys@revenue.ie).

I hope you will take the time to complete this short survey before Monday 8<sup>th</sup> July 2024 and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

---

Jack O'Brien  
Administrative Officer  
Economic Research Unit, Revenue  
e: [surveys@revenue.ie](mailto:surveys@revenue.ie)

Follow this link to the Survey:  
[\\${l://SurveyLink?d=Take the Survey}](#)

Or copy and paste the URL below into your Internet browser:  
[\\${l://SurveyURL}](#)

Follow the link to opt out of future emails:  
[\\${l://OptOutLink?d=Click here to unsubscribe}](#)

## 2<sup>nd</sup> follow up email to target population

Revenue Survey of Medium Size Tax Agents 2024

5th July 2024

Dear \${m://FirstName},

I recently emailed you regarding the opportunity to participate in Revenue's survey of medium size tax agents. Your response will further inform our understanding of the issues tax agent businesses are facing and help us improve the quality of service we provide to you.

A large number of responses have already been received and the survey link is still available at this link: [\\${l://SurveyLink?d=Take the Survey}](#)

If you are not the main tax agent or partner in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on revenue.ie.

A notice confirming the veracity of this survey is posted on the News section of revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at [surveys@revenue.ie](mailto:surveys@revenue.ie).

I hope you will take the time to complete this short survey before Monday 8<sup>th</sup> July 2024 and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

---

Jack O'Brien  
Administrative Officer  
Economic Research Unit, Revenue  
e: [surveys@revenue.ie](mailto:surveys@revenue.ie)

Follow this link to the Survey:  
[\\${l://SurveyLink?d=Take the Survey}](#)

Or copy and paste the URL below into your Internet browser:  
[\\${l://SurveyURL}](#)

Follow the link to opt out of future emails:  
[\\${l://OptOutLink?d=Click here to unsubscribe}](#)

## **Revenue survey of medium size tax agents**

Revenue's Economic Research Unit is running a survey of medium size tax agents. The purpose of our survey is to further inform our understanding of the issues facing tax agent businesses and to help us improve the quality of the service we provide to you.

If you have been selected for the survey, you will receive an email inviting you to complete our short online survey before 08 July 2024.

Our survey does not ask for financial or personal information.

Revenue will never ask for such information in emails or surveys.

In dealing with your tax affairs Revenue does not issue emails with website links included. This survey is not in any way connected with your individual tax affairs and the link has been provided for the strict purpose of inviting customer feedback to help us to improve the quality of service we provide.

If you have any concerns in relation to the survey, please contact us at [surveys@revenue.ie](mailto:surveys@revenue.ie).

## **Suirbhé na gCoimisinéirí Ioncaim ar ghníomhairí cánach meánmhéide**

Tá Aonad Taighde Eacnamaíochta na gCoimisinéirí Ioncaim ag reáchtáil suirbhé ar gníomhaire cánach. Is é cuspóir ár suirbhé ná chun tuiscint níos fearr a fháil ar na saincheisteanna atá os comhair gnólachtaí gníomhaire cánach agus cabhrú linn caighdeán na seirbhíse a chuirimid ar fáil duit a fheabhsú.

Má roghnaíodh thú le haghaidh an tsuirbhé, gheobhaidh tú ríomhphost ag iarraidh ort ár suirbhé gearr ar líne a dhéanamh faoin 8 Iúil 2024.

Ní iarrtar faisnéis airgeadais ná pearsanta inár suirbhé.

Ní iarrfaidh na Coimisinéirí Ioncaim riamh a leithéid d'fhaisnéis a thabhairt i ríomhphost ná i suirbhé.

Ag déileáil le do chúrsaí cánach, ní eisíonn na Coimisinéirí Ioncaim ríomhphost le naisc suímh idirlín iontu. Níl baint ar bith ag an suirbhé seo le do ghnóthaí cánach aonair agus tá an nasc curtha ar fáil chun aiseolas ó chustaiméirí a lorg chun cabhrú linn caighdeán na seirbhíse a chuirimid ar fáil a fheabhsú.

Má bhíonn aon imní ort i dtaca leis an suirbhé, déan teagmháil linn le [surveys@revenue.ie](mailto:surveys@revenue.ie).