

Headline Results 2019

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2019 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2019, which is expected to be published in April 2020.

Tax Collection, Taxpayers and Cost of Administration

Collection

Net Receipts	€m
Customs	349
Excise	5,940
Capital Acquisitions Tax	533
Capital Gains Tax	1,075
Stamp Duty	1,515
Income Tax	22,934
Corporation Tax	10,888
Value Added Tax	15,118
Total	58,351

Note: Figures are Exchequer Receipts.

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance	12,244
Local Property Tax	473
VAT Mini One Stop Shop (MOSS) Scheme	2,020
Health Insurance Levy	620
Other	171
Total	15,528

Number of Taxpayers

Registration Type	Number
Employments (PAYE)*	3,183,789
Self-Assessment (Income Tax)	793,221
Companies (Corporation Tax)	211,931
Employers	203,869
VAT	255,991
Property Owners (Local Property Tax)**	1,413,201

* Includes multiple employments and recipients of occupational pensions. ** Designated liable persons.

Cost of Administration

Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
450	6,621

Timely Compliance and Revenue Customer Service

Timely Compliance – Business Taxes

Cases	Compliance Rate
Large Cases (annual tax liability >€500,000)	98%
Medium Cases (annual tax liability >€200,000, <€500,000)	98%
All Other Cases	89%

Note: 5,806 taxpayers entered into phased payment arrangements with debt covering €72 million.

Service

Contact Type	Numbers
Telephone Service	2,737,300
Correspondence	1,507,520
Electronic Returns	5,773,776
Electronic Payments	2,642,401
Electronic Self Service Transactions	1,402,601

PAYE Modernisation

	Numbers or Yield
Payroll Submissions	6.1m
Number of Submitting Employers	181,631
Active Employments	2.8m
Payslips Received	80.9m
Gross Pay Reported	€98.2bn
Employee Online Views	191,194
Income Tax, USC and PRSI paid to the Exchequer	€31.6bn
Tax Credit Certificates issued for 2020	2.75m

Brexit Trader Engagement

	Number
Staff appointed to Brexit-related roles	588
Letters issued to businesses trading with UK	103,114
Individual businesses engaged with via telephone campaign	Outbound: 27,249 Inbound: 1,545
Brexit seminars/events hosted or facilitated by Revenue	11
Attendance at Revenue nationwide seminars and events	1,758
Economic Operators' Registration & Identification (EORI) numbers registered	24,118

Enforcement and Compliance Interventions by Revenue

Audit / Compliance

Interventions	Number	Yield €m
Risk Management Interventions	393,996	544.5*
Postal Items Interventions	173,104	3.01
Total Compliance Interventions	567,100	547.6
Debt enforcement (Solicitor / Sheriff / Attachment)	63,722	274.2

*Tax, interest and penalties.

Debt Management Service – launched in March 2019

	Number
Payment Requests / Estimates Issued	568,348
Final Demands Issued	324,419
Taxpayer Applications for Phased Payment Facilities Processed	4,950
Referrals for Enforcement	63,722

Tax Avoidance

	Number or Yield
Avoidance Cases Settled	127
Avoidance Cases Yield	€29m
Revenue is currently challenging 469 tax avoidance cases, related to 27 transactions with 1,112 appeals	

Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	672
Value of Court Imposed Fines/Penalties	€3.2m
Number of Settlements / Determinations Published	214
Value of Settlements / Determinations	€51.6m*

*Tax, interest and penalties: Q4 2018 + Q1 + Q2 + Q3 2019.

Prosecutions

	Number or Yield
Number of Serious Evasion and Fraud Convictions	15
Number of Summary Convictions (including Non-Filers)	638
Fines Resulting from Summary Convictions	€2.5m

Special Investigations (including Offshore Assets, Bogus Non-Resident Accounts and Life Assurance products)

2019 Yield €m	Lifetime Project Yield €m	Number of Cases
7.61	2,917	38,599

Seizures and Detections

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	25	100,895L
Marked Fuel Oil – Detections	846	N/A
Marked Fuel Oil – Vehicle Seizures	221	N/A
Mobile Accutrace Analyser Tests	435	N/A
Total	1,527	N/A

Drugs	Number	Volume kg	Value €m
Cannabis (Herbal & Resin)	2,284	515	10.01
Cocaine, Heroin	231	64	4.55
Amphetamines, Ecstasy & Other Drugs	7,764	2,650	9.07
Total	10,279	3,229	23.63

Tobacco	Number	Volume	Value €m
Cigarettes	3,215	13.27	8.50
Other Tobacco	1,445	3.53	2.02
Total	4,660	16.80	10.52

Gaming and Other	Number	Value €m
Gaming / Amusement Machines	259	N/A
Other Seizures*	2,802	16.27
Total	3,061	N/A

*Includes alcohol, criminal cash, VRT and other vehicle seizures and excise license detections.