

# Headline Results 2020

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2020 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2020, which is expected to be published in April 2021.

## Our Mission

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

## Service for Compliance

## Confront Non-Compliance

## Our Vision

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

# Tax Collection, Taxpayers and Cost of Administration

## Collection

Net Receipts	€m
Customs	276
Excise	5,448
Capital Acquisitions Tax	494
Capital Gains Tax	951
Stamp Duty	2,090
Income Tax	22,711
Corporation Tax	11,833
Value Added Tax	12,424
<b>Total</b>	<b>56,227</b>

*Note: Figures are Exchequer Receipts.*

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance	11,321
Local Property Tax	479
VAT Mini One Stop Shop (MOSS) Scheme	2,378
Risk Equalisation Fund	774
Other	312
<b>Total</b>	<b>15,264</b>

## Number of Taxpayers

Registration Type	Number
Employments (PAYE)*	3,223,595
Self-Assessment (Income Tax)	811,772
Companies (Corporation Tax)	220,722
Employers	214,352
VAT	263,611
Property Owners (Local Property Tax)**	1,426,530

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

## Cost of Administration

Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
469	6,683

<b>TWSS – Temporary Wage Subsidy Scheme</b>	<b>Number or Amount</b>
Value of subsidy paid	€2.8bn
Number of employers supported	66,600
Number of employees supported	664,500

<b>EWSS – Employment Wage Subsidy Scheme</b>	<b>Number or Amount</b>
Value of subsidy paid	€1.42bn
Number of employers supported	39,800
Number of employees supported	443,100

<b>CRSS – COVID Restrictions Support Scheme</b>	<b>Number or Amount</b>
Value of support paid	€146m
Number of Businesses registered	16,600
Number of premises registered	19,000

<b>Debt Warehousing</b>	<b>Number or Amount</b>
Number of businesses availing of the warehouse	70,000
Total debt warehoused	€1.9bn
<i>Of which: VAT</i>	<i>€1.1bn</i>
<i>Of which: Employers PAYE</i>	<i>€0.7bn</i>
<i>Of which: Income Tax</i>	<i>€0.1bn</i>

<b>Repayments Prioritised</b>	<b>Number or Amount</b>
Number of VAT repayments issued	253,726
Value of VAT repayments issued	€5.4bn

<b>Accelerated Loss Relief – Interim Claims</b>	<b>Number or Amount</b>
Number of companies	184
Amount of Relief	€58m

## Timely Compliance – Business Taxes

Cases	Compliance Rate
Large Cases (annual tax liability >€500,000)	98%
Medium Cases (annual tax liability >€200,000, <€500,000)	95%
All Other Cases	91%

Notes:

Compliance rates include returns submitted and debt warehoused;  
7,097 taxpayers entered into phased payment arrangements with covering €125.7 million of debt.

## Service

Contact Type	Number
Telephone Contacts	1,520,810
Correspondence	1,796,471
Electronic Returns	5,313,736
Electronic Payments	9,194,770
Electronic Self Service Transactions	1,283,750

## Real-Time Payroll Reporting (PAYE Modernisation)

	Numbers or Yield
Payroll Submissions	5.7m
Number of Submitting Employers	181,349
Active Employments	3.2m
Payslips Received	76.1m
Gross Pay Reported	€95.9bn
Income Tax, USC and PRSI paid	€31.6bn

## Brexit

	Number
Customs Registrations (Economic Operators' Registration & Identification EORI)	76,942
Number of staff assigned to Brexit related roles	735
Brexit Readiness letters issued to businesses trading with the UK	149,000
UK trading businesses contacted by Revenue by phone	14,513
Calls to new Customs Helpline in operation since 30 November 2020	2,083
Customs IT technical support helpdesk contacts	73,916
Customs trade facilitation authorisations issued in 2020*	267
New Customs RO/RO service released at 11pm on 31 December 2020	

\*Includes a range of Customs authorisation including inward / outward processing, end use, AEO, temporary storage, authorised consignee and consignor.

# Enforcement and Compliance Interventions by Revenue

## Audit / Compliance

Interventions	Number	Yield €m
Risk Management Interventions	378,536	484.2
Postal Items Interventions	220,994	3.29
Total Compliance Interventions	599,530	487.5
Debt Enforcement (Solicitor / Sheriff / Attachment)	25,312	124.0

*Some intervention activities were temporarily suspended from March 2020 due to the COVID-19 pandemic.*

## Debt Management Service

	Number
Payment Requests / Estimates Issued	161,919
Final Demands Issued	122,516
Taxpayer Applications for Phased Payment Facilities Processed	7,591*
Referrals for Enforcement	25,312

*\*Includes rejected applications.*

## Tax Avoidance

	Number or Yield
Avoidance Cases Settled	104
Avoidance Cases Yield	€18.4m

Revenue is currently challenging 498 individual cases involving tax avoidance, which represent 27 transaction types and involve 977 tax appeals overall

## Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	426
Value of Court Imposed Fines/Penalties	€2.1m
Number of Settlements / Determinations Published	122
Value of Settlements / Determinations	€54.3m*

*\*Tax, interest and penalties: Q4 2019 + Q1 + Q2 + Q3 2020.*

## Prosecutions

	Number or Yield
Number of Serious Evasion and Fraud Convictions	21
Number of Summary Convictions (including Non-Filers)	420
Fines Resulting from Summary Convictions	€1.5m

## Seizures and Detections

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	8	12,308L
Marked Fuel Oil – Detections	263	N/A
Marked Fuel Oil – Vehicle Seizures	51	N/A
Mobile Accutrace Analyser Tests	279	N/A
<b>Total</b>	<b>601</b>	<b>N/A</b>

Drugs	Number	Volume	Value
Cannabis (Herbal & Resin)	5,053	1,439kg	€28.6m
Cocaine, Heroin	161	123kg	€10.2m
Amphetamines, Ecstasy & Other Drugs	10,500	3,059kg	€6.0m
<b>Total</b>	<b>15,714</b>	<b>4,621kg</b>	<b>€44.8m</b>

Tobacco	Number	Volume	Value
Cigarettes	3,098	48.1	€32.7m
Other Tobacco	1,292	7.1	€4.2m
<b>Total</b>	<b>4,390</b>	<b>55.2</b>	<b>€36.9m</b>

Other Seizures*	Number	Value
<b>Total</b>	<b>2,276</b>	<b>€9.6m</b>

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