

Headline Results 2021

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2021 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2021, which is expected to be published in April 2022.

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

COLLECTION, TAXPAYER BREAKDOWN AND COST OF ADMINISTRATION

Collection

Net Receipts	€m
Income Tax	26,667
Value Added Tax	15,441
Corporation Tax	15,324
Excise	5,839
Capital Gains Tax	1,642
Stamp Duty	1,483
Capital Acquisitions Tax	581
Customs	526
Total	67,503

Note: Figures are Exchequer Receipts.

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance (PRSI)	12,621
VAT One Stop Shop Schemes	3,146
Risk Equalisation Fund	809
Local Property Tax (LPT)	552
Insurance Compensation Fund	93
Other	221
Total	17,442

Number of Taxpayers

Registration Type	Number
Employments (PAYE)*	2,884,171
Self-Assessment (Income Tax)	829,859
Companies (Corporation Tax)	235,637
Employers	229,398
VAT	275,274
Registered Property Owners (Local Property Tax)**	1,445,802
Economic Operators' Registration & Identification (EORI) Registrations (Customs)	99,488

* Includes multiple employments and recipients of occupational pensions. ** Designated liable persons registered with Revenue for LPT for 2021.

Cost of Administration

Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
488.6	6,528.5

COVID-19 SUPPORT SCHEMES

EWSS – Employment Wage Subsidy Scheme	Number or Amount
Value of subsidy paid	€4.6bn
Number of employers supported	47,600
Number of employees supported	628,000

CRSS – COVID Restrictions Support Scheme	Number or Amount
Value of subsidy paid	€470.5m
Number of businesses supported	21,300
Number of premises supported	24,500

BRSS – Business Resumption Support Scheme	Number or Amount
Value of subsidy paid	€7.7m
Number of businesses supported	2,120
Number of trades supported	2,250

Accelerated Loss Relief	Number or Amount
Number of company claimants	265
Losses claimed	€481m
Number of self-employed claimants	369
Losses claimed	€4.1m

Debt Warehousing	Number or Amount
Number of businesses availing of debt warehousing	100,900
Total liabilities warehoused	€2,948m
<i>Of which: VAT</i>	€1,444m
<i>Of which: Employers PAYE</i>	€1,384m
<i>Of which: Income Tax</i>	€62m
<i>Of which: TWSS/EWSS overpayments</i>	€58m

Repayments Prioritised	Number or Amount
Number of VAT repayments issued	271,159
Value of VAT repayments issued	€5.6bn

TIMELY COMPLIANCE AND 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	87%

Service Contacts and Transactions

Contact Type	Number
Telephone Service	2,580,061
Correspondence	3,567,521
Electronic Returns	7,892,182
Electronic Payments	9,979,244
Electronic Self Service Transactions	1,112,118

Local Property Tax (LPT)

	Number or Amount
Property Owners Contacted by Revenue	1.4m
Return Compliance for 2022	81%
Payment Compliance for 2022	91%
€400m in new payment arrangements have been put in place for 2022 (including €124m paid already), a further €45m is secured through annualised payment methods	
Receipts transferred to Local Government Fund in 2021	€552m

Customs and Facilitating the New Trading Relationship with Great Britain

	Number or Amount
New Economic Operators' Registration & Identification (EORI) Registrations	23,265
Customs Trade Facilitation Authorisations issued	540
Customs Declarations Processed	25.4m
<i>Of which were from Great Britain</i>	18.2m
Customs Duty collected	€526m
<i>Of which was collected on GB Imports</i>	€215m
Brexit readiness letters issued to businesses exporting to the UK	6,000
Inbound flow of Lorries & Containers from GB to Ireland	396,895
<i>Of which accompanied</i>	128,142
<i>Of which unaccompanied</i>	268,753
Movements inbound which were Green Routed	86%
Movements inbound which were Orange Routed	11%
Movements inbound which were Red Routed	3%
Import One Stop Shop (IOSS) Implementation: Import VAT from other Member States	€58m

ENFORCEMENT AND COMPLIANCE INTERVENTIONS BY REVENUE

Audit / Compliance

Interventions	Number	Yield
Risk Management Interventions	464,060	€1,387m
Debt Enforcement (Solicitor / Sheriff / Attachment)	876	€22.9m

Debt Management Service

	Number or Amount
Payment Requests / Estimates Issued	12,388
Final Demands Issued	5,707
Taxpayers with Phased Payment Arrangements	6,290
Debt covered by Phased Payment Arrangements	€116m

Tax Avoidance

	Number or Yield
Avoidance Cases Settled	125
Avoidance Cases Yield	€11.7m
Revenue is currently challenging 404 individual cases involving tax avoidance, which represent 23 transaction types and involve 931 tax appeals overall	

Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	203
Value of Court Imposed Fines/Penalties	€1.1m
Number of Settlements / Determinations Published	80
Value of Settlements / Determinations	€41.7m*

*Tax, interest and penalties: Q4 2020 + Q1 + Q2 + Q3 2021.

Prosecutions

	Number or Yield
Number of Serious Evasion and Fraud Convictions	6
Number of Summary Convictions (including Non-Filers)	230
Fines Resulting from Summary Convictions	€0.6m

Seizures and Detections

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	10	30,181
Marked Fuel Oil – Detections	463	0
Marked Fuel Oil – Vehicle Seizures	104	101
Mobile Accutrace Analyser Tests	617	N/A
Total	1,194	30,285

Drugs	Number	Volume	Value
Cannabis (Herbal & Resin)	5,393	1,746	€32.4m
Cocaine, Heroin	174	912	€71.7m
Amphetamines, Ecstasy & Other Drugs	15,596	3,083	€10.7m
Total	21,163	5,741	€114.8m

Tobacco	Number	Volume	Value
Cigarettes	4,876	60.6	€43.5m
Other Tobacco	1,688	38.2	€24.1m
Total	6,564	98.8	€67.6m

Other Seizures	Number	Value
Other Seizures*	3,985	€12.2m

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