

Headline Results 2022

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2022 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2022, which is expected to be published in April 2023.

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, NO. OF TAXPAYERS AND COST OF ADMINISTRATION

Collection

Tax Head	€m
Income Tax	30,728
Corporation Tax	22,643
Value Added Tax	18,601
Excise	5,441
Stamp Duty	1,824
Capital Gains Tax	1,747
Customs	636
Capital Acquisitions Tax	605
Total	82,225

Note: Figures are Exchequer Receipts.

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance (PRSI)	14,982
VAT One Stop Shop Schemes	5,665
Risk Equalisation Fund	800
Local Property Tax (LPT)	499
Insurance Compensation Fund	110
Other	224
Total	22,280

Number of Taxpayers

Registration Type	Number
Employments (PAYE)*	4,053,978
Self-Assessment (Income Tax)	851,910
Companies (Corporation Tax)	247,445
Employers	240,413
VAT	278,857
Registered Property Owners (Local Property Tax)**	1,280,318
Economic Operators' Registration & Identification (EORI) Registrations (Customs)	110,356

* Includes multiple employments and recipients of occupational pensions.

** Designated liable persons registered with Revenue for LPT for 2022.

Cost of Administration

Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
491.3	6,635

COVID-19 AND COST OF LIVING CRISES

Active Schemes

TBESS – Temporary Business Energy Support Scheme	Number or Amount
Number of businesses registered	8,849
Number of processed claims	2,984
Value of claims approved	€6.6m
Value of claims paid	€5.9m

Debt Warehousing	Maximum Monthly Level	Number or Amount – at end-2022
Number of businesses availing of debt warehousing	104,296	71,637
Total liabilities warehoused	€3.204bn	€2.481bn
<i>Of which: VAT</i>	-	€1,177m
<i>Of which: Employers PAYE</i>	-	€1,126m
<i>Of which: Income Tax</i>	-	€63m
<i>Of which: TWSS/EWSS overpayments</i>	-	€116m

Deadline for repayment of Warehouse Debt extended to May 2024 with the condition that all returns and payments are kept up to date.

Closed Schemes

EWSS – Employment Wage Subsidy Scheme	Number or Amount - cumulative	Number or Amount – in 2022
Value of subsidy paid	€6.7bn	€806.6m
Number of employers supported	51,312	23,330
Number of employees supported	742,853	327,242

The EWSS ended on 31 May 2022.

CRSS – COVID Restrictions Support Scheme	Number or Amount - cumulative	Number or Amount – in 2022
Value of subsidy paid	€727.2m	€12.7m
Number of businesses supported	22,220	2,694
Number of premises supported	25,642	2,847

The CRSS ended on 22 January 2022.

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)	96%
All Other Cases	86%

Service Contacts and Transactions

Contact Type	Number
Telephone Service	1,956,158
Correspondence	3,899,970
Electronic Returns	4,516,545
Electronic Payments	9,817,603
Electronic Self Service Transactions	1,144,026

Repayments Processed

Tax Type	Number	Value (m)
VAT	311,196	€7,313
PAYE	1,063,101	€742
Income Tax	300,458	€950

Local Property Tax (LPT): Newly Liable Properties

	Number or Amount
Properties*	18,856
LPT Liability**	€3,845,085

*A property is newly liable for LPT in 2023 if it becomes occupied or suitable for use as a dwelling after 1 November 2021 and before 1 November 2022. This figure includes taxpayers who are engaging with Revenue but have not yet filed a return. It excludes certain Local Authority-owned properties as this information is available with a lag.

** This figure refers solely to taxpayers who have filed an LPT return which has been fully processed by Revenue.

Customs Activity 2022

	Number or Amount
Customs Trade Facilitation Authorisations issued	328
Customs Declarations Processed	40.2m
<i>Of which were in respect of imports from Great Britain (GB)</i>	26.3m
Customs Duty collected	€636m
<i>Of which was collected on GB Imports</i>	€282m
Inbound flow of Lorries & Containers from GB to Ireland	411,093
<i>Of which accompanied</i>	132,326
<i>Of which unaccompanied</i>	278,767
Movements inbound which were Green Routed	89%
Movements inbound which were Orange Routed	9%
Movements inbound which were Red Routed	2%
Import One Stop Shop (IOSS) Implementation: Import VAT from other Member States	€184.3m

Enforcement and Compliance Interventions by Revenue

Audit / Compliance

Interventions	Number	Yield
Risk Management Interventions	427,367	€813m
Debt Enforcement (Solicitor / Sheriff / Attachment)	31,918	€91.6m

Debt Management

	Number or Amount
Taxpayers with Phased Payment Arrangements at year end	9,899
Debt covered by Phased Payment Arrangements at year end	€192m

Tax Avoidance

	Number or Yield
Avoidance Cases Settled	104
Avoidance Cases Yield	€16.1m
Revenue is currently challenging 329 tax avoidance cases, relating to 17 transactions with 502 appeals	

Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	244
Value of Court Imposed Fines/Penalties	€0.7m
Number of Settlements / Determinations Published	53
Value of Settlements / Determinations	€29.7m*

*Tax, interest and penalties: Q4 2021 + Q1 + Q2 + Q3 2022.

Prosecutions

	Number or Yield
Number of Serious Evasion and Fraud Convictions	9
Number of Summary Convictions (including Non-Filers)	238
Fines Resulting from Summary Convictions	€0.5m

Seizures and Detections

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	12	47,993 litres
Marked Fuel Oil – Detections	648	0
Marked Fuel Oil – Vehicle Seizures	132	0
Mobile Accutrace Analyser Tests	79	N/A
Total	871	47,993

Drugs	Number	Volume [Kg]	Value
Cannabis (Herbal & Resin)	2,354	1,682	€30.9m
Cocaine, Heroin	143	142	€10.6m
Amphetamines, Ecstasy & Other Drugs	7,860	1,777	€4.9m
Total	10,357	3,601	€46.4m

Tobacco	Number	Volume	Value
Cigarettes	5,343	51.4m	€39.4m
Other Tobacco	1,541	11,759 Kg	€8.5m
Total	6,884	51.47	€47.9m

Other Seizures	Number	Value
Other Seizures*	4,919	€16.5m

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