



Annual Report 2025

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Annual Report 2025

One hundred and third Annual Report of the Revenue Commissioners for the year ended 31 December 2025, including progress on the implementation of Revenue's Statement of Strategy, in accordance with the Public Service Management Act 1997, presented to the Minister for Finance.

May 2026

■ **Our Mission**

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

■ **Our Vision**

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

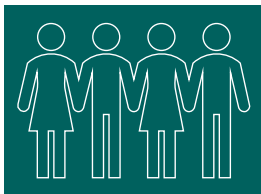
Our Strategic Objectives



Excellence in Taxpayer and Trader Engagement



Compliance and Enforcement



People, Culture and Capabilities



Policy Support and International Leadership

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Board's Review

2025 was another year of significant achievement and adaptation for Revenue, as we continue to harness innovations in technology and business processes to deliver on our mission to serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls.

We collected gross receipts of €157 billion, which included net tax receipts of €106.5 billion and a further €34.9 billion on behalf of other Government Departments, agencies and EU Member States, during 2025.

We prioritise our 'digital-first' model for service delivery and provide a range of services which make it as easy as possible for taxpayers to understand and meet their obligations. This approach, together with the culture of voluntary compliance that remains the bedrock of the Irish tax system, ensured that timely compliance levels remained high during 2025, at 99% for large and medium cases and 93% for other cases.

Although the vast majority of taxpayers pay the right amount of tax at the right time, our expansive data holdings and real-time analytical processes enable us to identify those taxpayers who fail to comply with their obligations. We take proportionate action to address and confront non-compliance in all its forms, ensuring a level playing field for all.

Looking ahead, we will remain focused on our strategic objectives to support voluntary compliance, address non-compliance with proportionate and effective responses, and strengthen the tax and customs ecosystem.

Service, Guidance and Outreach

Our digital-first business model reflects the clear and growing preference of taxpayers and agents to self-serve to the greatest extent possible and manage their tax affairs at a time that suits them. This is evidenced by record levels of engagement with our online services, with 26.5 million logins to myAccount, 24.4 million logins to ROS and electronic payments to the value of €149.1 billion being processed during 2025.

We have heavily invested in the enhancement of our digital service offerings and internal processes for many years, with a view to enhancing efficiencies and improving user experiences. We continued this enhancement throughout 2025, to meet ongoing increase in demand, and key examples of new development in this space include the expanded pre-population of data on income tax returns, to include more payments from Government Departments and other third parties, and the launch of an online facility through which employers can submit applications for PAYE Exclusion Orders.

Recognising that a digital-first approach must be complemented by accessible supports, we provide direct assistance for those who need it. To that end our teams dealt with over 6.3 million direct contacts, such as telephone calls and correspondence, during 2025. The 'hold my place in queue' feature was rolled out onto more of our phone lines, and we expanded our virtual appointment service during 2025 to enhance the quality of offerings for those who require more traditional services.

Education and outreach remain central in our strategy to foster a culture of voluntary compliance. To that end we expanded our school outreach programme during 2025, with a view to equipping young people with the foundational knowledge they will need to confidently engage with the tax system.

We also provide extensive technical guidance through our suite of Tax and Duty Manuals (TDMs), website and multi-media information campaigns. A key feature of our work in 2025

was the Local Property Tax (LPT) revaluation, which involved more than 1.5 million property owners. We supported property owners in meeting their obligations by providing clear guidance and enhanced online filing options. We also supported relevant site owners in meeting their obligations in respect of the Residential Zoned Land Tax (RZLT), which was charged for the first time during 2025.

Pragmatic Support and Tailored Debt Management

We apply a pragmatic, risk-based approach to debt management that supports viable taxpayers while protecting Exchequer funds.

We offer flexible payment solutions to ensure that otherwise compliant records may be maintained when normally compliant taxpayers experience temporary cashflow difficulties. At 31 December 2025 there were 18,653 phased payment arrangements (PPAs) in place, covering debt of almost €1 billion. This includes €708 million of debt which was included in the Debt Warehouse Scheme (DWS).

The vast majority of businesses with PPAs in place to cover warehoused debt are honouring their monthly commitments. As at 31 December 2025, €251 million of the debt included in the warehouse at its peak was deemed uncollectable for reasons such as liquidation, examinership and bankruptcy, while €32 million is subject to debt collection.

Where engagement is not forthcoming, we take firm action to pursue enforcement options available to us. During 2025 we made 101,090 enforcement referrals which yielded €265.7 million.

Proportionate, Fair and Targeted Interventions

While the vast majority of taxpayers comply voluntarily, we maintain a robust framework to identify and address non-compliance using real-time data analytics, shared intelligence and technology to quantify, manage and address risk.

We continually refine our intervention strategies, ensuring that we target interventions where they are most needed and minimise disruption to those who are compliant. During 2025, we completed 237,550 audit and compliance interventions which yielded €734 million. We also completed 189 tax avoidance cases, yielding €41.7 million.

Our compliance intervention programme addresses multiple risk areas, across a range of both established and emerging sectors. This includes ongoing projects in relation to the residential rental sector, social media influencers and content creators, digital services and other sectors which typically work on a cash basis.

As part of our 2025 business compliance programme we monitored compliance with the framework on classification of workers for income tax purposes, as set out by the Supreme Court in *The Revenue Commissioners .V. Karshan (Midlands) Ltd.*

Recognising the widespread implications of the October 2023 judgment for businesses, we provided employers with an opportunity to regularise their payroll practices and correct bona-fide misclassifications for 2024 and 2025 without the imposition of interest or penalties.

This disclosure opportunity was announced in early September 2025, and 286 submissions were made before the 30 January 2026 deadline. All submissions are being reviewed, with requests for PPAs being reviewed as part of this work.

Protecting Borders and Legitimate Supply Chains

We continue our efforts to disrupt and dismantle supply chains and smuggling routes used by those involved in illicit trade and criminal activity.

Our detection and interception strategy is underpinned and supported by advanced risk analysis and profiling, and an agile approach which enables us to deploy our resources optimally, to counteract new risk areas as they develop.

We work closely with our national and international law enforcement partners to tackle the threats posed by drug trafficking, illicit smuggling and organised crime, sharing intelligence in real-time and collaborating on best practices to increase security and resilience. As a result of this multi-faceted approach, our teams seized almost 40,000 kg of drugs, with an estimated value of €191.1 million, during 2025.

We also collaborated with An Garda Síochána, the Department of Justice, Home Affairs and Migration and the Health Products Regulatory Authority to seize nitrous oxide products where there were reasonable grounds to believe that the goods were being imported for illegitimate use. Procedures to facilitate the safe disposal of nitrous oxide canisters seized commenced during 2025, with associated costs amounting to approximately €2 million at the end of 2025.

The launch of a new state-of-the-art customs cutter, the R.C.C. 'Cosaint', strengthens our ability to patrol Ireland's extensive coastline and combat smuggling in the maritime domain, while the opening of a new State Facility at Rosslare Europort provides permanent, modern infrastructure for all customs checks and sanitary and phytosanitary (SPS) controls.

We will build on the successes achieved during 2025 by deepening our intelligence-sharing and operational partnerships with both our national and international counterparts and remaining agile in our deployment of the range of assets and resources available to us.

The remaining work required to facilitate the removal of the MV Matthew from Cork Harbour is a key priority with arrangements being made to finalise its departure from Cork Harbour. In the time from its seizure in September 2023 to 31 December 2025, costs related to the management and maintenance of the vessel have amounted to over €13.6 million.

Our enforcement teams also challenge and confront all stages of the illicit tobacco supply chain. Throughout 2025 a number of significant enforcement actions were undertaken by our teams, resulting in the disruption of both smuggling networks and domestic manufacturing activities. This included the discovery and dismantling of an illicit cigarette factory in Ardee, Co. Louth in March 2025.

We are also committed to targeting the onward sale of tobacco products brought into the State by private individuals who have availed of excise duty reliefs on the basis that the products are for their own personal use. As part of this work, we introduced new measures governing the movement of duty-paid tobacco into the State from other EU Member States in December 2025.

We implement the customs controls necessary to protect public health and product standards, and to protect EU businesses from unfair international competition. In doing so, we leverage technology and digitalisation to facilitate legitimate trade to move as speedily and efficiently as possible.

In supporting the speedy flow of legitimate trade, our automated customs systems processed 62.8 million customs declarations and handled over 90 million messages throughout 2025. In total, there were over 60 million import declarations during 2025, 95.39% of non-e-Commerce declarations were green routed.

We play a key role in advancing discussions related to customs reform and other policy matters through our active participation in several international fora. This includes the World Customs

Organization (WCO), where we concluded our two-year term on the Policy Commission.

We also collaborate closely with our European counterparts through our involvement in the Customs Union Working Party, the European Ports Alliance and European Customs Alliance for Borders (EUCAB).

Policy Support and International Leadership

We support the Department of Finance in shaping policy on both national and international matters.

During 2025 we supported the legislative programme for the Finance Act 2025, providing analysis and administrative input on a wide range of measures together with statistical and economic analysis and costings to the Department.

At EU level, the adoption of VAT in the Digital Age (ViDA) proposals marked a significant milestone in the transformative journey towards modernisation of VAT administration. Following the formal adoption of the package by the EU Council, we published our national implementation plan for a phased transition to mandatory domestic eInvoicing, which will prepare Irish businesses for EU-wide mandatory requirements which will come into effect in 2030. Phase One of this transition will apply to Large Corporates with effect from November 2028.

We also made substantial progress in implementing Pillar Two of the Organisation for Economic Cooperation and Development's (OECD)/G20 agreement, in preparation for first filings in 2026. This included deploying systems for registration, developing filing and payment capabilities and preparing for international information exchange.

We supported the Department of Finance in Pillar Two negotiations, culminating in the approval of the final Side-by-Side Package in January 2026.

People, Culture and Capability

Our workforce of almost 7,000 staff is our greatest asset, and our people are the key to our success.

During 2025 we carried out a Staff Engagement Survey to seek the views of our people on a variety of topics. The survey results clearly show that we are an organisation with a highly engaged, satisfied and committed workforce, well-positioned to meet the challenges of the future.

We use targeted recruitment to enhance our organisational capacity, and partner with national work-based learning programmes to open pathways into public service careers for people with diverse learning needs.

We also invest significantly in the development of our people, and during 2025 we delivered almost 34,000 training days across tax, customs and leadership disciplines, and supported 208 staff in completing third-level and professional qualifications.

Our 2025 Gender Pay Gap Report confirmed our pay gap is almost neutral, at 1.9%, and female representation across all grades has increased steadily over recent years. These milestones reflect the success of various initiatives we have introduced in recent years to promote gender balance at all grades.

We continue to explore the safe, ethical and lawful use of AI, and during 2025 we launched 'sandboxed' versions of Large Language Models (LLMs) to assist our people in areas such as document summarisation, idea generation and internal code-development and maintenance.

These sandboxed environments provide a secure, isolated space to innovate and refine processes without any risk to our core operations. Expanded AI training was also made available to all our people during 2025, to equip them with the knowledge and judgement to use these AI tools safely and effectively.

The resilience of our systems and security of our data remains a fundamental priority for us, and we successfully secured independent certifications in information security, business continuity and service management during 2025. We also received International Organization for Standardization (ISO) 50001 certification for energy management, and advanced several initiatives aimed at reducing our carbon footprint.

Looking Ahead

We will drive forward on our key strategic priorities, ensuring Revenue remains a trusted, resilient and innovative tax and customs administration.

As part of this, we will work with and support businesses as they prepare for the implementation of significant changes in their tax reporting obligations. This will include:

- intensifying stakeholder engagement with businesses, particularly Large Corporates, to strengthen their awareness of and readiness for the phased introduction of domestic eInvoicing requirements, and
- providing ongoing support and guidance to large Multinational Enterprises (MNEs) to ensure the consistent and effective application of Pillar Two rules ahead of the first pay and file deadline occurring in the coming weeks.

We will also play a key role in supporting the Department of Finance during Ireland's Presidency of the Council of the European Union and continue to collaborate with EU partners to support the customs policy agenda throughout 2026. A significant development in this space was the recent agreement, between the Council of the European Union and the European Parliament, on the EU Customs Reform Package.

The first phase of this reform package will introduce a new EU Customs Handling Charge to cover the increasing costs associated with managing e-Commerce goods within the EU from 1 November 2026. This will be followed by a new EU Customs Data Hub for eCommerce consignments from mid-2028. Additionally, the Economic and Financial Affairs Council (ECOFIN) have agreed that from 1 July 2026 a fixed Customs Duty charge of €3 per item will apply on all consignments to individuals valued at less than €150 entering the EU, largely via e-Commerce (this will include imports to Ireland from Great Britain).

We will engage with consumers and trade as the details of these transitional measures take further shape, and ensure that all impacted stakeholders are aware of what these changes mean for them, in advance of the measures taking effect.

Over the course of 2026 we will build on and leverage further advances in technology, including AI, to streamline and modernise our business systems. This will include the enhancement of our Debt Management Service (DMS) system infrastructure.

These enhancements will improve accuracy and efficiency for taxpayers and businesses, whilst also enabling us to identify and address compliance issues at the earliest opportunity. In doing so, we remain cognisant that increasing costs and other changes in the economic environment have affected businesses in a variety of ways, and that this can be a cause of concern and uncertainty for those impacted.

We are committed to working with taxpayers to ensure that good compliance records can remain on track, despite any temporary cash flow difficulties or other challenges which they

may be facing. We have a strong track record in successfully agreeing flexible and appropriate payment arrangements, which take individual taxpayers' financial circumstances and capacity to pay into account.

Whilst we have a range of enforcement options available to us these are deployed as a last resort only, where there has been no meaningful engagement from the taxpayer or the taxpayer has not continued to file their returns. Taxpayers can be assured that where they do engage with us and continue to file their returns on an ongoing basis, we will work with them to agree a suitable and pragmatic payment arrangement. As such, where taxpayers or businesses are struggling to pay their tax liabilities, the advice remains to contact us as soon as such difficulties begin to arise.

Conclusion

This has been another year of substantial delivery across all facets of our organisation, and we have laid a strong foundation for the challenges and opportunities that lie ahead.

These achievements would not have been possible without our staff, and we thank them for their professionalism, dedication and agility.

We will continue to invest in our staff and provide them with opportunities for continuous learning and career development, to ensure we have a high-performing workforce with the skills required to navigate an increasingly complex economic environment.

In delivering our mission we uphold the highest standard of governance, data security, confidentiality and data protection obligations. These principles, together with our willingness to adapt and innovate, ensure that we are well placed to continue serving the public with integrity and professionalism.



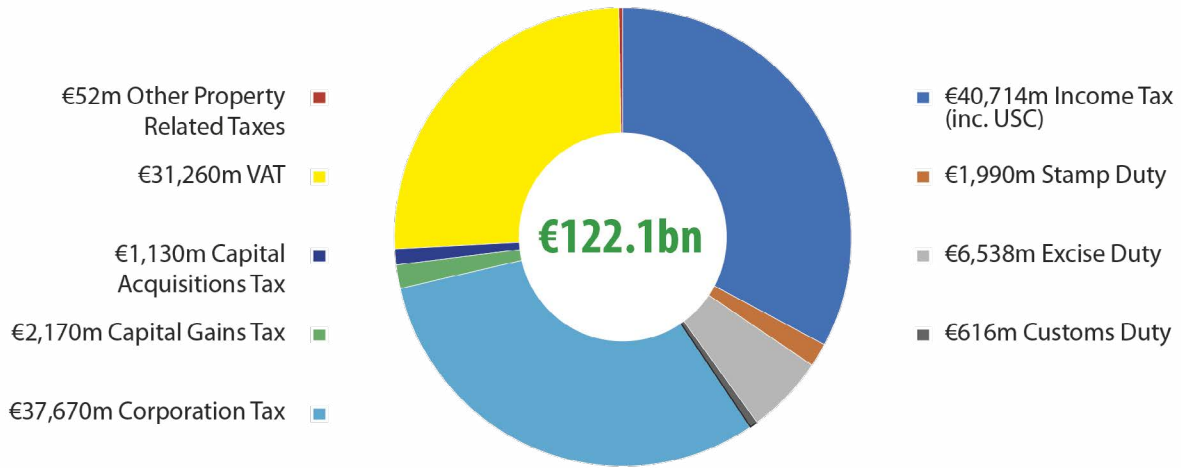
*Revenue Board.
(L-R) Commissioner Ruth Kennedy, Chairman Niall Cody, Commissioner Maura Kiely*

Main Results 2025

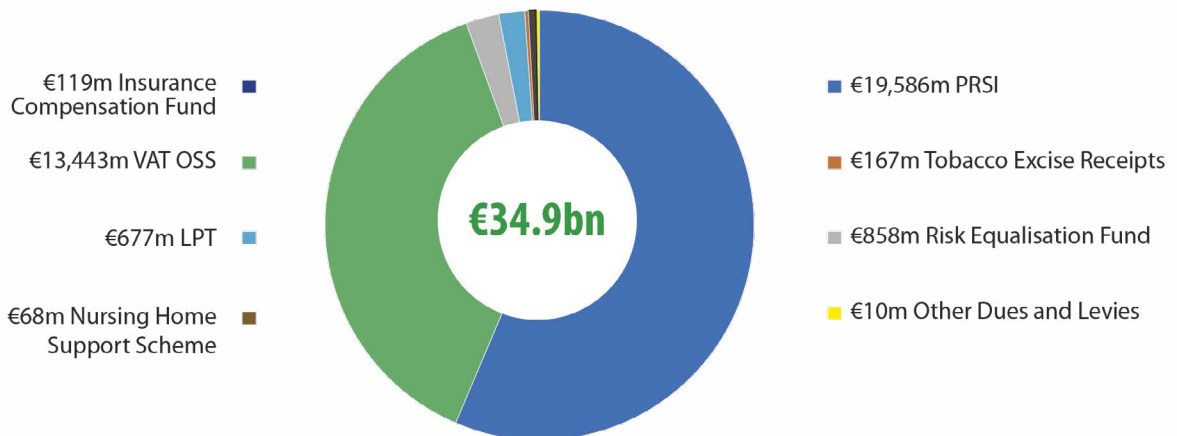
Total gross receipts of €157 billion collected, including €122.1 billion in gross tax receipts and €34.9 billion in non-Exchequer receipts. Net tax receipts were €106.5 billion.

Cost of administration: €625.1 million

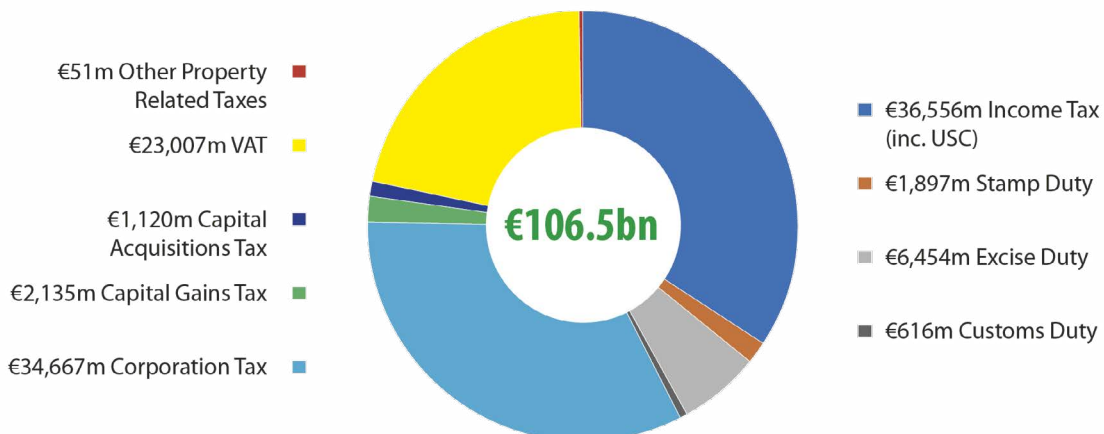
Gross Tax Receipts



Collection for other Departments and Agencies



Net Tax Receipts



Collection of Taxes and Duties



Gross receipts collected up almost 3% on 2024



Largest net tax receipts coming from income tax at 34%, followed by corporation tax (33%) and VAT (22%)



Non-Exchequer receipts up almost 13% on 2024



Total tax debt as at 31 December 2025 was €2.3 billion, down approximately 24% as at 31 December 2024



Timely compliance for large and medium cases was 99%, and 93% for all other cases

Customer Focused Service Delivery



4.5 million electronic returns filed and almost 16.5 million transactions processed across all our online platforms



Over 900,000 self-assessed taxpayers, 287,000 companies and 293,000 VAT traders registered



6.7 million successful payroll submissions and 13.5 million reportable benefits declared



62.8 million customs declarations processed and 99.46% of all import declarations green routed on arrival. 95.39% of non-e-Commerce declarations were green routed



Over 6.3 million direct contacts and engagements with taxpayers and agents when needed

Supporting Tax Policy and Customs Reform



ViDA proposals formally adopted by the Council of the EU in March 2025



First Pillar Two top-up tax returns due in June 2026



54 Mutual Agreement Procedures and 12 Advanced Pricing Agreements concluded



2,802 Mutual Assistance requests received, and 524 issued



We represented Ireland throughout its two-year term on the WCO Policy Commission, which concluded in July 2025

Ensuring Fairness Through Compliance



€775 million yield arising from all audit and compliance interventions and tax avoidance cases



164,474 assurance checks carried out, yielding €4.2 million



Drug and excisable products to the value of €258.4 million seized



115 taxpayers published on the List of Tax Defaulters



191 prosecutions secured for serious tax and duty offences and 8 for non-filing and dedicated enforcement

People, Technology and Sustainability



7,139 permanent staff employed across 50 different office locations



Pay between male and female staff close to parity, with gender pay gap of 1.9%



91% of staff would recommend Revenue as a good place to work

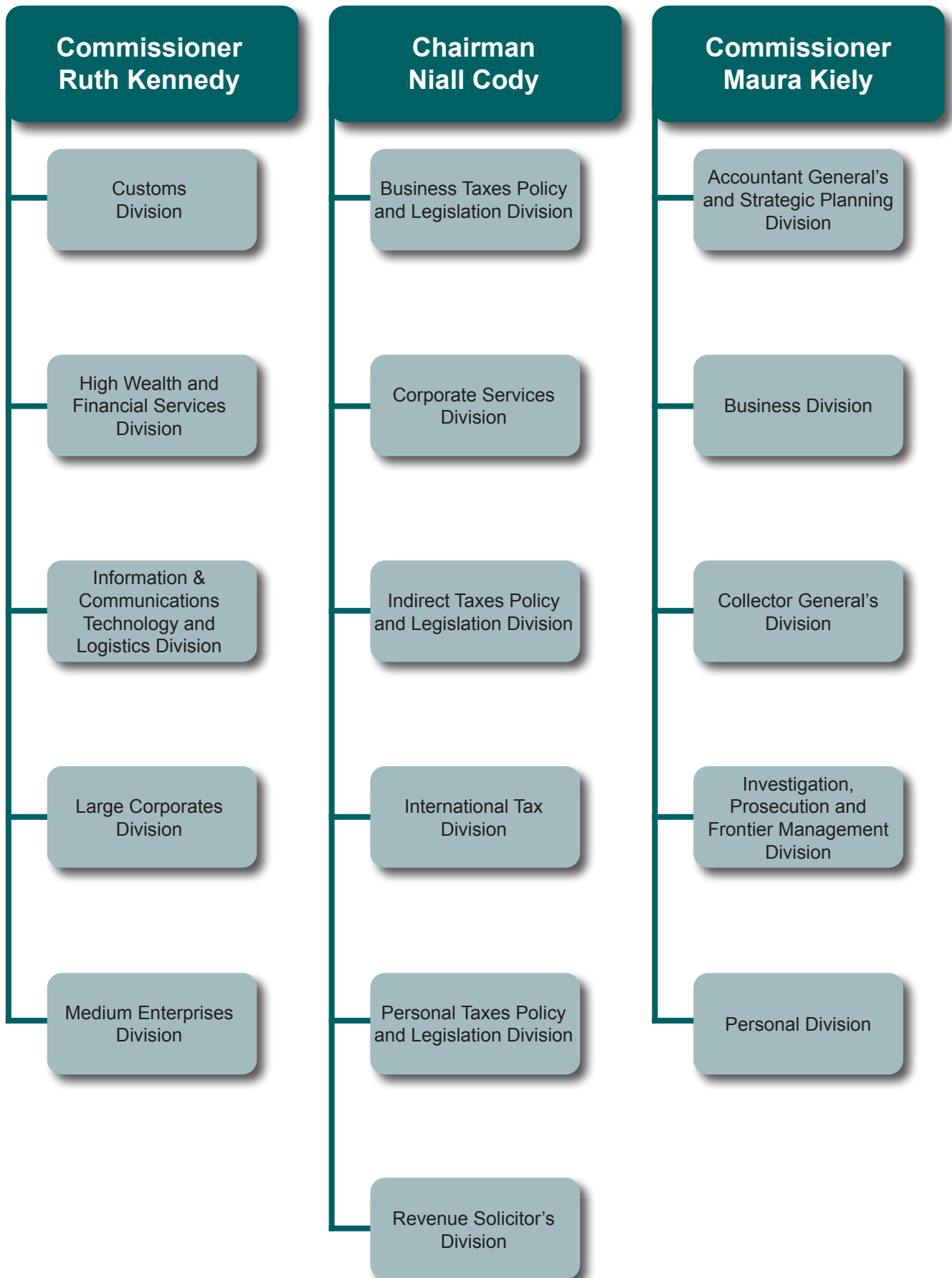


Average job satisfaction among our people is 7.4 out of 10



ISO 50001 – Certification achieved for Energy Management System

Organisational Structure



Revenue Management Committee at Assistant Secretary Level

Emily Swift - Accountant General's and Strategic Planning Division

Responsible for overseeing the development and implementation of business policies, and monitoring and evaluating national tax compliance risks. Responsibilities also include performance measurement and reporting, statistics and economics research, financial management and accounting, banking functions, and communications and knowledge management.



Noel Brett - Business Division

Responsible for the management and development of service, compliance, and audit functions for entities registered for VAT, Relevant Contracts Tax (RCT), customs, and excise. Also responsible for excise licence entities with trade or professional income, proprietary directors, and subsidiaries/parents of Business Division companies..



Jeanette Doonan - Business Taxes Policy and Legislation Division

Responsible for the policy, legislation, and interpretation functions for Capital Gains Tax (CGT), corporation tax, and other business taxes. Also responsible for dealing with the administrative aspects of various schemes and reliefs, including film relief, the R&D tax credit, capital allowances, and business incentive schemes.



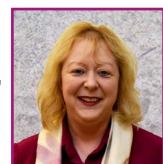
Joe Howley - Collector General's Division

Responsible for the collection of taxes and for the implementation of debt management programmes, including appropriate interventions to maximise timely compliance and debt enforcement action against those who fail to comply. Also responsible for the Central Repayments Office, VAT Information Exchange System (VIES), Intrastat and Mutual Assistance, VAT modernisation, and systems support and development.



Orla Campbell – Corporate Services Division

Responsible for human resource management strategies, including workforce planning, recruitment, training and capability development, organisational development, administrative budget management, governance, information compliance, and corporate reform.



Florance Carey - Customs Division

Responsible for the development of customs legislation and systems, and for ensuring the implementation of customs controls. Also responsible for influencing the development of EU policy on all customs-related matters, including implementation of the EU Customs Code and representing Ireland's interests at various international fora.



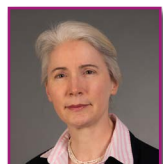
Fiona Molloy - High Wealth and Financial Services Division

Responsible for the management and development of service and compliance functions for the State's wealthiest taxpayers, for the financial services sector including banking, investment funds, insurance, certain types of pension scheme, and section 110 companies. Also responsible for challenging tax avoidance transactions.



Deirdre Hanlon - Indirect Taxes, Policy and Legislation Division

Responsible for our contribution to the development of VAT and the various excise duties at national and EU level, and for managing policy, legislation, and interpretation functions for these indirect taxes.



Vincent Duffy - Information & Communications Technology and Logistics Division

Responsible for the provision of secure, reliable, and quality information and communications technology services to help drive the further transformation of our business processes. Also responsible for the management and delivery of logistical services central to running the organisation.



Eugene Creighton - International Tax Division

Responsible for international engagement on direct taxation policy, and on operational matters that include transfer pricing related negotiation and exchange of information (EOI) with other tax authorities. Also responsible for monitoring and updating Ireland's tax treaty network.



Tom Talbot - Investigation, Prosecution and Frontier Management Division

Responsible for leading Revenue's criminal investigation and prosecution functions, ensuring overall supply chain safety and security, managing the EU external border and implementing national-level prohibitions and restrictions. Also responsible for managing the intelligence function and conducting operations aimed at cross-border fraud, drug smuggling and diversion of taxable goods.



Therese Bourke – Large Corporates Division

Responsible for the management and development of service, (including the Co-operative Compliance Framework (CCF)), compliance, and audit functions for the largest businesses in the State. Also responsible for Pillar Two implementation, as well as challenging abusive transfer pricing.



Orla Fitzpatrick - Medium Enterprises Division

Responsible for the management and development of service, compliance, and audit functions for medium enterprises, proprietary directors and subsidiaries and parents of Medium Enterprises Division companies, Government Departments, and public bodies. Also has national responsibility for the delivery of Revenue's Technical Service.



James Twohig - Personal Division

Responsible for the management and development of service, compliance, and audit functions for taxpayers with PAYE income only, or with self-assessed non-trading or professional income, and other entities such as trusts, charities and sporting bodies. Also responsible for Vehicle Registration Tax (VRT), LPT, Vacant Homes Tax (VHT) and stamp duty services.



Tom James - Personal Taxes Policy and Legislation Division

Responsible for the policy, legislation, and interpretation functions for personal taxes, capital taxes (excluding CGT), property taxes, RCT, professional services withholding tax, Revenue powers, penalties, interest, taxation of pensions, global mobility issues, and tax appeals.



Juliana Quaney - Revenue Solicitor's Division

Responsible for providing comprehensive in-house legal services to the organisation, including in the conduct of court litigation and appeals, and in the prosecution of criminal offences.



Collection of Taxes and Duties

Return and Payment Compliance

Timely Compliance Rates



Due month compliance rates for medium and other cases up 1% compared to 2024

Due month +1 compliance rates for other cases up 1% compared to 2024

Tax Paid in Due Month



100% for PAYE/PRSI and 99% for VAT 98% for both corporation tax and income tax (non-PAYE)

Due month compliance for both PAYE/PRSI and VAT up 1% from 2024

Digital by Design

Electronic Engagements



90m messages processed through our customs systems

3.4m LPT transactions completed

2m income tax returns submitted online through our online services

415,637 tax credits and reliefs claimed

Digital Transactions



14.3m electronic payments, worth €149.1bn processed

2.2m electronic repayments worth €13.7bn issued

99% of PAYE refunds and 77% of VAT refunds processed within 5 days

Debt Management

Total Debt



€1.9bn under collection

18,653 PPAs in place covering €1bn

€384m under appeal

€81m subject to insolvency

Collection Activity



672,108 payment requests issued

434,535 final demands issued

101,090 enforcement referrals

€265.7m yielded through enforcement

Warehoused Debt



€2.9bn secured or settled, €708m of which is actively being paid through PPAs

€251m was deemed uncollectable

€32m is being actively pursued

Operational Delivery

LPT Revaluation



1.5m LPT returns filed, with 90% filed online

80,000 returns filed on 3 November alone

LPT helpline calls peaked at 8,500 per day

Residential Zoned Land Tax



2,171 returns submitted

€49.2m collected

583 deferrals granted

Collection of Taxes and Duties

Gross receipts were €157 billion in 2025. This includes €122.1 billion in gross tax receipts and €34.9 billion in non-Exchequer receipts collected on behalf of other Government Departments, agencies and EU Member States (Table 1).

Net Exchequer receipts were €106.5 billion. Income tax accounted for over 34% (€36.6 billion) of these receipts and corporation tax for approximately 33% (€34.7 billion). Net VAT receipts amounted to €23 billion (approximately 22%) (Table 2).

Non-Exchequer receipts of €34.9 billion included almost €19.6 billion in PRSI, €13.4 billion from VAT One-Stop-Shop (OSS) schemes, and almost €0.7 billion in LPT.

Overall timely compliance rates remained strong throughout 2025, reflecting the continued culture of strong voluntary compliance in Irish society. Timely compliance rates in 2025 were over 99% for large and medium cases, and 93% for other cases (up 1% from 2024) (Table 5).

Digital by Design

Our digital-first approach reflects changing taxpayer and agent preferences to manage their own, or their clients' tax affairs at a time convenient to them. This is evidenced by the increasing number of taxpayers and agents who use our online services to engage with us.

During 2025, more than 4.5 million electronic returns were filed across our systems. As a result of these returns, we processed over 14.3 million payments and 2.2 million repayments, with a combined value of €162.8 billion, electronically. As part of this, we processed 99% of all PAYE refunds and 77% of all VAT refunds within 5 days.

From a customs perspective, we processed 62.8 million customs declarations through our customs transit system (NCTS) and the Automated Import and Export Systems (AIS/AES). This includes import, export, and transit declarations, and is an increase of 2.3 million (4%) from 2024.

Our AIS handled over 83 million messages in 2025, with a peak of 522,734 messages in a single day on 16 December, while our AES handled almost 4.3 million messages (excluding inter-Member State messaging) with a peak of 417,251 in October. Our export release verification service also handled almost 2.6 million requests, with a peak of 347,438 in October.

Property Taxes

During 2025, we leveraged our digital services to deliver an effective LPT revaluation process.

Feature Article – LPT 2025 Revaluation

The 2025 LPT revaluation was a major national exercise involving over 1.5 million residential property owners. This was the first revaluation since 2021 and involved many taxpayers who have little or no other engagement with us from year to year, or may not be able to use our online services.

We worked closely with the Department of Finance on the legislative amendments required to implement Government policy for the 2026–2030 valuation period. This work commenced in early 2025 and resulted in the enactment of the Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025.

The provisions required property owners to complete the following key tasks:

1. determine the valuation band applicable to their property (based on their self-assessment of the property's value at 1 November 2025),
2. submit an LPT return, including the valuation band, by 7 November 2025, and
3. pay, or make arrangements to pay, their LPT charge for 2026.

Recognising that high voluntary compliance is dependent on taxpayers being aware of and understanding their obligations, we provided a range of supports to make the revaluation and filing process as clear and accessible as possible.

- We began issuing over 1.5 million letters and electronic notices to property owners in September 2025, advising them of their LPT obligations. This correspondence included the Property ID and PIN number required to submit a return.
- We launched a national information campaign across print, radio, and social media to encourage timely filing.
- We published updated LPT valuation guidance on our website, featuring an interactive mapping tool that property owners could use to assist in self-assessing their property's value.
- We provided comprehensive guidance and video tutorials on how to access and use enhanced LPT filing options available through myAccount, ROS, and the dedicated LPT portal.

Our LPT helpline also operated extended hours in the lead-up to the 7 November filing deadline. The helpline handled approximately 5,500–7,000 calls per day, peaking at over 8,500 in early November. Our teams also managed over 100,000 items of correspondence and myEnquiries submissions.

Filing activity was strong and sustained, and by early November more than one million LPT returns had been submitted. This included filings from large-scale property holders, such as Local Authorities and Approved Housing Bodies (AHBs), covering over 200,000 properties.

The days immediately prior to the 7 November deadline saw particularly high levels of engagement, with almost 80,000 returns filed on 3 November alone and daily filing rates increasing steadily over the following days.

In response to the high volume of engagement, we extended the filing deadline to 12 November 2025 to support property owners who were still finalising valuations or resolving correspondence and queries in respect of their return.

By the extended deadline, approximately 1.5 million LPT returns had been received in respect of over two million properties. Analysis shows that over 90% of property owners filed their returns electronically, with the majority of property owners also choosing electronic payments options as their preferred payment method.

The 2025 LPT revaluation was a significant operational success, marked by high levels of timely compliance and the responsiveness of our digital platforms and customer service channels. This demonstrates our ongoing commitment to making it as easy as possible for taxpayers to understand and comply with their tax obligations.

The property values established during the process will apply throughout the 2026–2030 LPT period, providing property owners with certainty regarding their LPT liability during this period.

RZLT was charged for the first time during 2025. The tax, which was introduced in Finance Act 2021, aims to prompt residential development by incentivising landowners to activate existing planning permissions, or to engage with planning authorities to seek planning permission in respect of relevant land.

RZLT is calculated at a rate of 3% of the market value of the land within its scope, known as a relevant site. Relevant sites are identified by reference to maps published by local authorities, which are revised on an annual basis, and reflect land that is zoned for residential or mixed-use (including residential) purposes and that is serviced.

Local Property Tax (LPT)

Do you own a residential property?

Submit your Local Property Tax (LPT) return by **7 November 2025**

Before submitting :

Determine the valuation band

Submit the valuation band to Revenue

Select a Payment Method

Submit your LPT Return online:

Use **myAccount**, **ROS** or the **LPT Online portal**

For further information go to www.revenue.ie/LPT

If you need help, call Revenue on **01 738 36 26**

Don't miss the deadline, submit your LPT Return by 7 November 2025



Material used during information campaign

Site owners whose land satisfied the relevant criteria on 1 January 2022, or during the course of 2022, were required to register for and file an RZLT return by 23 May 2025.

In the days leading up to the filing deadline, we observed a notable increase in the number of site owners registering for RZLT and filing a return. To support site owners in complying with their new obligations, we extended the 2025 filing deadline by one week, to 30 May 2025.

Over 2,100 RZLT returns were filed in respect of this initial charging period, with associated liabilities of €49.2 million being paid.

Debt Management and Enforcement

Our approach to effective debt management is based on a segmented case management structure, enabling a tailored and agile response to taxpayer behaviour. This gives us flexibility in allocating our debt management resources, to mitigate collection risk.

We recognise that circumstances may arise where normally compliant taxpayers experience temporary cash flow difficulties or other complications that impact upon their ability to meet their tax obligations, and that this can be a worrying time for those affected. Such circumstances arose in early 2025, when adverse weather conditions caused by Storms Éowyn and Herminia resulted in widespread internet connectivity issues.

We adopted a pragmatic approach and worked with affected taxpayers to ensure good compliance records could remain on track. As part of this, we agreed flexible payment arrangements with taxpayers and businesses who were facing temporary cash flow difficulties because of storm damage, taking their individual financial circumstances and capacity to pay into account.

This pragmatic approach also applies where taxpayers and businesses experience individualised difficulties. We have a proven track record in successfully agreeing PPAs to maintain timely tax compliance in such cases. A total of 18,653 taxpayers had PPAs, covering almost €1 billion of debt, in place at the end of 2025.

Our self-service PPA facility is available online, year-round, and provides taxpayers with up-to-date information on their liabilities and outstanding returns. This enables taxpayers to apply for and self-manage any changes needed to a PPA online.

Where taxpayers do not comply with their obligations or engage with us, we deploy the full suite of tools available through our DMS system. The range of enforcement options available includes solicitor enforcement, sheriff referrals and attachments. The circumstances of each case determine the enforcement method deployed.

- Solicitor enforcement is the process by which we commence enforcement action through the courts. Not all solicitor referrals result in court action, as many cases are resolved before proceeding to court.
- Sheriffs are Officers of the Court, appointed by Government to carry out debt collection for Revenue.
- Attachment is an enforcement method whereby we may attach a bank account or third party (such as a debtor or employer), where that third party owes money to the taxpayer, in order to collect the tax properly due.

During 2025, we made 101,090 referrals for enforcement, yielding €265.7 million (Table 6).

Total debt, at 31 December 2025, was €2.3 billion gross¹, a reduction of €0.7 billion from 2024.

¹ Total debt includes 2025 liabilities that crystallised (i.e. became due) as debt in 2026. At 31 December 2025, total debt, excluding uncrystallised debt, for 2025 was €2.5 billion.

Of this debt, €1.9 billion was actively pursued, €384 million was under appeal and a further €81 million was subject to ongoing insolvency proceedings.

We refer outstanding tax liabilities for enforcement as a last resort, and only where there has been no meaningful engagement from the taxpayer or their agent, or where timely filing is not maintained. We continue to encourage early and open engagement from taxpayers experiencing difficulties, and it remains our clear preference to work with taxpayers to find mutually acceptable payment solutions.

In most cases, one or a combination of standard enforcement methods will be successful in securing payment of an outstanding tax debt. However, where tax debt cannot be collected through these methods, we may consider pursuing liquidation or bankruptcy of the taxpayer and making the relevant applications to the High Court.

The closure of the DWS on 1 May 2024 marked the end of the temporary support arrangements introduced during the COVID-19 pandemic. As at 31 December 2025, €251 million of the debt included in the warehouse at its peak was deemed uncollectable for reasons such as liquidation, examinership and bankruptcy, while €32 million is subject to debt collection.

Included within the total debt under PPA at 31 December 2025 was €708 million of warehoused debt. The vast majority of the 8,705 businesses with PPAs in place to cover warehoused debt are honouring their monthly commitments.

We continue to support those businesses who entered payment plans in respect of their warehoused debt. Where businesses are unable to maintain agreed payment terms or fail to engage meaningfully on adjustments needed to same, we take firm and proportionate action.

During 2025, the amounts written out following appointment of a liquidator or adjudication of bankruptcy totalled €177 million. This means that the amounts were considered as uncollectible, and this figure includes both cases where Revenue was the petitioning creditor, and where other creditors commenced insolvency proceedings. Some of these amounts will be written back over time as realisations are returned during the insolvency process.

The amount written out also includes instances where businesses that had previously availed of the DWS subsequently ceased to trade.

We are also a notice party for all Examinerships. In determining our position on a proposal we fully explore the reasonable prospect of the company's survival and consider the best interests of all creditors, including employees.

We are also a constructive participant in the Small Company Administrative Rescue Process (SCARP) and opted into 16 of the 23 SCARP cases filed in 2025. Of the seven cases we did not opt into:

- two did not involve any tax liabilities,
- a PPA was agreed in respect of tax liabilities in one case, and
- compliance issues were identified in the remaining four cases.

This overall approach ensures that the integrity of the tax system is underpinned, and that a level playing field is maintained, by balancing active support for those facing temporary difficulties with proportionate enforcement where required.

Customer Focused Service Delivery

Enhancing Self-Service Options

Online Services



26.5m myAccount and 24.4m ROS logins

52,953 sessions started with ROS Chatbot

ROS services had 99.98% availability over the year

PAYE services had 100% availability

Technical Guidance



10,236 eBrief subscribers

1,359 TDMs available

493,647 TDM downloads

Revenue Website



44.7m website visitors

97.5m webpages viewed

91% NDA accessibility compliance rate

2.7m documents downloaded

Irish Language Service



Over 1m words translated for our website

8,400 calls to Irish helplines answered

225 items of correspondence replied to in Irish

Transition Year Module



Module completed by 7,000 students since October 2023

80,000 views of TY hub on our website in 2025

27,000 resource packs downloaded

Service Enhancements



PAYE taxpayer refunds now paid directly to taxpayers rather than agents

Use available data to pre-populate returns

Supporting Business and Trade

Employers



Gross pay of €155.2bn reported and

€32.8bn income tax and USC paid through Revenue payroll reporting

13.5m reportable benefits to the value of €2bn declared

Customs Traders



77% of customs traders are satisfied with our service offering

87% of customs traders trust us to keep their data secure

70% of customs traders are satisfied with information available on our website

Non-Resident Landlords



115,000 rental notifications processed

Rental payments worth €247.2m reported

Withholding tax of €49.5m remitted

Providing Direct Support

Direct Customer Contacts



4.5m items of correspondence actioned

1.8m telephone calls answered

Technical Tax Support



317 opinions issued

7 opinions renewed

Face-to-Face Outreach



80,526 in-person visits to public offices

4,104 face-to-face appointments

2,391 requests received by Disability Access Officers

Customer Focused Service Delivery

We deliver on our core function of fair and efficient tax and duty collection through the use of agile, user-centred services that facilitate and enable voluntary compliance. Our Customer Charter, published on 7 March 2025, reinforces our mission to deliver quality service in a rapidly evolving environment, and to do so in a consistent and equitable manner.

The Charter applies to all service users who engage with us, including personal and business customers, tax agents and customs intermediaries. It sets out a series of mutual commitments that service users can expect in their dealings with us, and which we expect from them in return, irrespective of whether the person is seeking a service from us or we are conducting a compliance intervention.

Courtesy and Consideration

You can expect to be treated courteously, with consideration, and in a non-discriminatory way in your dealings with us.

We expect you to treat our people with courtesy and to give them all reasonable cooperation.

Compliance Costs

You can expect us to administer the tax and duty regimes in a way that will minimise, as far as possible, compliance costs.

We expect you to maintain proper records and accounts and to ensure that your returns and declarations are completed fully, accurately and in a timely manner.

Information and Assistance

You can expect to be given the necessary information and all reasonable assistance to enable you to clearly understand and meet your tax and customs obligations and to claim your entitlements and tax credits.

We expect you to provide true and correct information in all your contacts with us, and to advise us in a timely manner of any developments that are relevant to your tax and/or customs affairs.

Presumption of Honesty

You can expect to be treated as honest in your dealings with us unless there is clear reason to believe otherwise and subject to our responsibility for ensuring compliance with tax and customs law.

We expect you to deal with us in an honest way by returning the tax and duty which you are due to pay and seeking only those entitlements and tax credits to which you are due.

To achieve the objectives of our Charter, we uphold a number of key principles that support our service delivery model.

This includes principles related to the provision of quality customer service, with particular emphasis on our digital-first approach and services we provide to enable customers to self-serve and engage with our services at a time that suits them. This delivery model is designed around the evolving needs of taxpayers and their tax agents, and is aligned with the 'Better Public Services – the Public Service Transformation Strategy 2030'.

Following publication of the Customer Charter, we introduced a Service Delivery Report to support our commitment to transparency and accountability. Published on our website on a quarterly basis, the report provides performance results across key aspects of customer service.

The report also outlines additional service offerings for those who, for a variety of reasons, may not have access to our online services. These include a range of telephone and appointment services, in addition to accepting and responding to enquiries by post.

We also piloted an Estimated Response Time (ERT) development on the myEnquiries portal for customer service purposes, providing taxpayers with an estimated timeline for a response to their correspondence.

Enabling Real-Time Self-Service

Our easy-to-use online services are available 24 hours a day, seven days a week, and provide the quickest, easiest and most convenient ways for taxpayers, businesses, agents, and traders to do business with us. We maximise process automation where appropriate and where refunds are due, payment is typically processed within five working days.

PAYE Taxpayers

During 2025, there were 26.5 million logins to our myAccount service and almost 1.5 million 2024 PAYE income tax returns were processed. From these returns, almost €1.2 billion was refunded to taxpayers.

We continue to explore opportunities to further develop natural taxation approaches, including the potential expansion of in-year application of tax credits and reliefs for PAYE taxpayers. This work focuses on assessing feasibility and impact, with the aim of improving timeliness for taxpayers, reducing administrative burden, and minimising the risk of incorrect or erroneous claims.

During 2025 we withdrew the process, known as the PAYE A2 facility, under which agents for PAYE taxpayers were authorised to receive refunds on behalf of their clients, directly into their agent bank account. The withdrawal applied to any new clients who signed up with an agent with effect from 1 January 2025, and to existing clients who engaged an agent before 31 December 2025.

Refunds or repayments of income tax or USC due to a taxpayer are now paid directly to them, rather than to their agent. This change ensures that taxpayers have full visibility of any refunds due to them, but does not affect an agent's ability to access their client's Revenue record or provide them with tax services.

The change was made in the best interests of taxpayers, following a review of the agent authorisation process and consultation with representative bodies during 2023 and 2024. As part of our assurance programme for agents authorised to use the A2 process, we carried out a number of site visits in 2025 and completed 99 desk-based reviews.

Non-Resident Landlords

We are committed to continuously improving our online service offering, to make it as easy as possible for taxpayers to pay the right amount of tax at the right time. We harness technology to expand the range of secure self-service options we provide and adopt a 'customer-centric' approach when designing new services.

The Non-Resident Landlord Withholding Tax (NLWT) system, launched in 2023, is now the standard process for tenants and collection agents to report and remit tax due on rental payments to non-resident landlords.

All rental notifications, tax remittances and supporting documentation are processed through the NLWT portal, providing a secure, convenient, and transparent digital service. During 2025 more than 115,000 rental notifications were submitted through the portal, with withholding tax of €49.5 million remitted in respect of rental payments of €247.2 million.

Self-Assessed Taxpayers

We use all relevant information available to us to pre-populate income tax returns, to assist taxpayers in meeting their pay and file obligations. During 2025, we pre-populated the following information on self-assessed income tax returns:

- payments made by the Departments of Agriculture, Food and the Marine (DAFM), and Social Protection (DSP),
- tenancies registered with the Residential Tenancies Board (RTB),
- amounts paid under the Housing Assistance Payment (HAP) scheme, and
- payment notification data for electronic Professional Services Withholding Tax (ePSWT) and NLWT.

Businesses and Employers

During 2025 there were more than 273,000 employers, 287,000 companies and almost 293,000 VAT traders registered. We support these businesses and employers to self-serve to the greatest extent possible, with ROS being the primary online platform used by this cohort to file returns, make payments and manage registrations.

Over the course of 2025 there were 24.4 million logins to ROS, and ROS services had 99.98% availability across the year. When maintenance is required to our systems, we schedule updates during timeframes when impact to service users is expected to be minimal, and issue advance notice through our social media platforms and website homepage. Formal protocols are in place and are activated swiftly in instances where unscheduled outages do occur.

As part of this ROS activity, over 6.7 million successful payroll submissions were made during the year in respect of 4.4 million PAYE employments.

Gross pay and pensions of €155.2 billion were reported through these submissions, and income tax and USC totalling €32.8 billion was paid through Revenue payroll reporting. Additionally, there were over 1.6 million submissions under Enhanced Reporting Requirements (ERR), covering over 13.5 million reportable benefits to the value of €2 billion.

We further enhanced our digital service offerings for employers during 2025 with the introduction of an online facility for submission of PAYE Exclusion Order applications. This facility enables employers and agents to submit applications through ROS and myAccount, and over 50% of applications are now being submitted online.

Providing Round-the-Clock Guidance

We provide round-the-clock access to clear and informative guidance, which is tailored to address the diverse needs of individuals, businesses, and MNEs, through our website and our extensive suite of technical tax manuals. This enables taxpayers, businesses and agents to find the information they need at any time and reduces the need for direct contact with our teams.

Content on both our website and in our manuals is clearly structured around key obligations, transactions and life events. We prioritise accessibility and plain language standards, to ensure information is accessible to users of all literacy levels, and regardless of users' digital skills.

Tax and Duty Manuals

Our TDMs set out the rules, guidelines, and procedures applicable across a wide range of tax matters. As of 31 December 2025, 1,359 TDMs were available on our website, and there were over 460,000 TDM downloads during the year.

Material in our TDMs is continuously reviewed, ensuring that all updates in relation to legislative and procedural changes are published on a timely basis. We also carry out detailed analysis of taxpayer contacts on an ongoing basis, to identify areas where taxpayers may be experiencing difficulties in understanding their tax and duty obligations and take action to proactively assist taxpayers.

Examples of key updates to our TDMs during 2025 are set out below.

- Guidance on the operation of the VAT small and medium enterprise (SME) scheme and clarification on the territorial scope of VAT groups.
- Guidance on the income tax, corporation tax and VAT treatment of income earned by influencers and content creators from social media and other promotional activities.
- Guidance on the VAT treatment applicable to taxi drivers and services received outside of Ireland, such as online taxi booking platforms.
- Guidance on the tax implications arising from the Supreme Court Judgment in *The Revenue Commissioners v. Karshan (Midlands) Ltd.*
- Guidance on the taxation of Irish partnerships and how the use of an Irish partnership interacts with other taxing provisions.
- Guidance for businesses on the qualifying conditions and operation of new corporation tax reliefs introduced under Finance Act 2024.
- Guidance for employers on the tax treatment that applies where meals are provided for staff.
- Guidance on tax residence matters and split year treatment.
- Guidance on bringing tobacco products into Ireland from the EU, following the introduction of revised regulations.
- Guidance on the application of the E-Liquids Products Tax (EPT), sometimes known as 'the vape tax'.

On foot of feedback received from taxpayers, agents and our own people, we undertook a review of the existing Capital Acquisitions Tax (CAT) manual during 2025. This manual has now been split into two separate TDMs, one of which is dedicated to administrative matters. The structure of the new guidance is now directly aligned with the structure of the CAT Consolidation Act 2003 and will make it easier for taxpayers and agents to identify the relevant guidance applicable to gifts and inheritances.

Another substantive TDM restructure we carried out during 2025 was the splitting of TDM Part 16-00-02 'Relief for Investment in Corporate Trades' into four distinct TDMs, to provide clear and simplified guidance for companies that wish to raise risk finance investment, and individuals who wish to avail of relief in respect of the Employment Investment Incentive (EII), Start-up Capital Incentive (SCI) and Start-Up Relief for Entrepreneurs (SURE).

This TDM restructure was completed on foot of recommendations made by a sub-committee of the Tax Administration Liaison Committee (TALC), which is the primary forum for dialogue between Revenue and tax practitioners to discuss and improve tax administration. The recommendations were made by the sub-committee on Simplification of Business Reliefs for SMEs, in a report published in June 2024.

New and updated TDMs are published on our website at the same time as they are issued to our staff, ensuring that our people, taxpayers and tax practitioners have access to the same

information and guidance simultaneously.

An eBrief email notification issues when a new TDM is published or an existing TDM is updated. During 2025, 256 eBrief notifications were issued. The eBrief alert system is open to all practitioners and members of the public, and at 31 December 2025, there were 10,236 subscribers.

Revenue Website

We also provide guidance and information about our services on our website, www.revenue.ie. In doing so, we set out what can be complex tax rules in as straightforward a manner as possible. Over the course of 2025, our website was visited by almost 44.7 million users who viewed over 97.5 million webpages.

Our Irish Policy Unit (Rannóg na Gaeilge), based in Geata na Cathrach, Galway, has national responsibility for managing our compliance with the provisions of the Official Languages Act 2003 (OLA) and related amendments and regulations, and for implementing our Irish Language Scheme commitments.

As part of its work, this team provides a comprehensive translation service to ensure that guidance and content published on our website is available in Irish. During 2025, the team translated in excess of one million words for publication on our website.

We have also complied with all other obligations in relation to the OLA, and have appointed a senior manager to oversee this work.

We make enhancements to our website as required, to continually improve how users locate content. In 2025, we completed a comprehensive redesign and restructuring of the website, to improve its usability.

In consultation with the National Disability Authority (NDA), we continue to implement changes to improve accessibility and readability of our website content.

Feature Article – Revenue Website Accessibility

Our website, www.revenue.ie, is subject to regular assessments by the NDA and we are committed to our obligations under the European Union (Accessibility of Websites and Mobile Applications of Public Sector Bodies) Regulations 2020, and other industry recognised standards.

Over the past two years we have implemented extensive enhancements and corrections to both HTML pages and supporting documentation to improve accessibility, particularly for visually impaired users who rely on screen readers. These improvements help reduce barriers and improve ease of navigation across the website.

Key improvements we have made as part of this work include:

- enhanced colour contrast, focus indicators, and Accessible Rich Internet Applications (ARIA) compliance,
- fixes to contrast issues across buttons, links, and icons,
- provision of alternative text for key icons and logos,
- improved keyboard navigation and focus visibility on forms and buttons,
- updates to shared templates to ensure consistent application across the website,
- correct alignment of figures and text boxes, and
- proper tagging of tables, with removal of unnecessary untagged elements.

All fixes have been tested and verified using NDA assessment tools, Google Lighthouse, and AccessibilityChecker.org. Our current NDA compliance rate stands at 91%.

Accessibility testing is embedded in our development and content review processes. Accessibility is also included in

our mission statement and throughout our internal policies, and we provide accessibility training to staff on an ongoing basis. These measures, together with ongoing consultation with the NDA, will assist us in achieving our objective of full accessibility compliance.

For customers who are visually impaired we also endeavour to provide as comprehensive a service as possible over the telephone. We also ensure that correspondence and form filling is kept to a minimum, and if a customer requests a document (such as a Tax Credit Certificate) in braille, audio or large print PDF formats, we will provide it.

We also provide accessibility supports for customers who are hard of hearing, deaf or have a disability, or require additional assistance to access or use our services. This service is provided by a team of Access Officers we have appointed across our main Divisions. Our officers can arrange services such as appointments and Irish Sign Language interpretation as required.

Driving Voluntary Compliance Through Awareness

Educating and informing taxpayers is central to our commitment to make it as easy as possible for them to understand and meet their tax obligations. By investing in awareness and education, we reduce unintentional errors, encourage early engagement and foster a culture of voluntary compliance built on trust, fairness, and transparency.

This proactive approach complements our risk-based interventions, ensuring that the right tax is paid at the right time while minimising the burden on compliant taxpayers.

Outreach Programme

We continued our comprehensive outreach programme throughout 2025, attending a range of national and local events such as the National Ploughing Championship in Offaly, the Summer Show in Cork and the Property Show in Dublin. These events bring us to communities across the country and provide valuable opportunities to engage with a diverse range of taxpayers and stakeholders, on a broad range of topics.

We also delivered a number of in-house initiatives targeted at specific taxpayer groups. One such initiative was the 'Over 65s: All You Need to Know About Tax' event series held in Dublin, Castlebar and Waterford, which was attended by almost 500 people.

The information provided during this series was shaped by analysis of common queries received from this cohort and included topics related to key life events and LPT matters. Other agencies and organisations, including The Law Society and Citizens Information Service, delivered presentations as part of these events.

In addition to outreach events, a number of free informational webinars were hosted on a range of topics. These webinars support stakeholders in understanding tax obligations under various tax heads and raise awareness of the reliefs and supports available to taxpayers and agents.

As part of this work, we delivered presentations and webinars to the Irish Girl Guides Association, Age Friendly Ireland, Blanchardstown Adult Education Services, Citizens Information Service, and various International Protection Accommodation Service (IPAS) centres.

Presentations were also provided to colleagues in other Government Departments and agencies, including the Department of the Environment, Climate and Communications (DECC), the Department of Housing, the Defence Forces and the Irish National Teachers' Organisation.

The Oireachtas Helpline team delivered a dedicated webinar to a group of elected representatives and their staff, outlining the work of the team and the range of services available to support parliamentary activity. We also attended and delivered presentations as part of the Irish Payroll Association Conference and various Irish Tax Institute (ITI) events, and delivered a webinar to the Advertising Standards Authority for Ireland.

We use these engagements to explain obligations and entitlements to the relevant audience, demonstrate how to use our online services and share updates on changes in the tax system. Feedback from outreach informs our guidance and service design, helping us to continuously improve the support we provide.

We will continue to expand our outreach programme, along with our in-house initiatives and other targeted events, going forward.

Information Campaigns

Another key element of our work to support voluntary compliance is the delivery of information and awareness campaigns. During 2025 we launched a number of campaigns covering topics such as the availability of myAccount service and the range of tax credits and reliefs available to PAYE taxpayers, reminders of the self-assessed income tax pay and file deadline and property owners' obligations in respect of LPT revaluation.

These campaigns used a range of media channels, including radio and social media. We are fully compliant with our OLA obligations in relation to advertising directly through Irish language assets, and advertising spend attributed to Irish language media.

School Outreach Initiatives

We also invest in the next generation, building tax literacy and awareness among future taxpayers through our school outreach programme. Using age-appropriate materials and interactive learning, we show how the tax system works, highlight the link between taxes and essential public services, and promote responsible financial behaviours. By cultivating understanding early, we help ensure that young people enter adulthood prepared and confident to engage with the tax system.

Feature Article – Taxpayer Education

In 2025 we expanded our structured school outreach programme, to strengthen tax awareness and promote financial literacy among young people while also showcasing career opportunities within the organisation. Targeting students in the later stages of post-primary education, our teams visited 72 schools nationwide during the year.

Our TY 'Introduction to Tax' module continued to build knowledge and confidence among students. Since its launch in October 2023, more than 7,000 students across 26 counties have completed the module. Engagement with our digital content also remained strong in 2025, with over 80,000 views of our TY webpages and more than 27,000 resource downloads.

Student feedback on the TY programme indicates increased understanding of how to register for tax when starting first employment, how to read a payslip and calculate tax due and how to use our online services.

While originally designed for TY students, the resource is now supporting broader audiences. The Workability Programme under Fingal Leader Partnership and the National Learning Network adapted our materials to help individuals in accessing education, developing vocational skills or building pathways to the workforce.

Partnerships are central to the overall reach and advancement of our taxpayer education programme. Throughout 2025 we promoted tax education at national and international events, including the OECD Global Money Week and Maths Week, encouraging young people to engage with financial literacy and mathematics. We also continued our collaboration



Revenue staff delivering a presentation to school students

with key stakeholders such as the Business Studies Teachers' Association of Ireland.

We also played a leadership role at European level, supporting the European Commission's Fiscalis Project Group (FPG) on Tax Education by acting as secretariat. In November 2025, Revenue representatives attended the FPG meeting in Vilnius, Lithuania, where European tax administrations shared best practice in youth tax education. As part of this role, we facilitated discussions on promoting newly created green taxation resources and developing future educational materials with updated branding approaches.

Our work in this space aligns with the 'National Financial Literacy Strategy', recommended by the Department of Finance's Retail Banking Review. We were a key stakeholder in the strategy's development and participated in a panel discussion at its launch in February 2025.

We contributed to the development of the 'Financial Literacy Strategy Action Plan', setting out our plans for the TY module and school outreach programme. Four working groups have been established to drive implementation of the action plan, and we participate in the Global Money Week Working Group to coordinate inter-agency education and awareness activities for the OECD led event.

Looking ahead, we will continue to enhance taxpayer education nationally and contribute to EU collaboration through the FPG, ensuring young people are equipped with the practical skills and confidence to navigate the tax system.

Providing Direct Support When Needed

Notwithstanding our digital-first service delivery model, we are aware that some people, for a variety of reasons, may not have access to our online services and therefore need a more traditional service. We continue to facilitate those taxpayers by providing alternative delivery channels to suit their needs. This includes a range of telephone and appointment services, in addition to accepting and responding to enquiries by post.

Correspondence and Helplines

During 2025 we dealt with over 4.5 million items of correspondence. Our teams also answered over 1.8 million telephone calls from taxpayers and tax agents over the course of 2025. This included over 700,000 calls to our PAYE helpline and 350,000 calls to our LPT helpline.

To improve taxpayer experience, we introduced a hold my place in queue feature on some of our phone lines in 2024. This feature eliminates holding periods on relevant phone lines by allowing taxpayers to leave their contact details and subsequently receive a call back from us once their call reaches the top of the queue. This service was expanded across the customer service case base in 2025, and over 27% of calls to the PAYE helpline during 2025 were handled by this facility.

From a customs perspective, we answered almost 11,500 calls to our Customs Technical Helpdesk, which supports traders with technical queries on customs processes. Separately, our 24/7 Customs Helpline, which deals with queries from trade and business on the status of goods detained or delayed, and import and export controls, answered almost 45,000 calls during 2025.

Appointments Service

Our national appointment service allows taxpayers to choose a time convenient for them to meet with a member of our staff, eliminating waiting times. We offer an in-person appointment service in our public offices in Dublin, Cork, Galway, and Limerick, while appointments at other locations are facilitated on a case-by-case basis.

Where taxpayers cannot avail of an in-person appointment we offer a virtual (video) appointment service, which gives taxpayers greater flexibility and convenience, by eliminating the need to travel. We also expanded our RevConnect service, which enables taxpayers to hold virtual appointments from designated locations using our facilities. Prior to 2025 the service was

available in Letterkenny, Tralee, Galway and Waterford, and is now also available in Castlebar and Dundalk.

In 2025, almost 85% of the 18,600 enquiries to our appointment line did not require an appointment, with callers being redirected to the most appropriate service channel for their needs. The remaining 15% of calls did require an appointment, and we provided 142 virtual appointments and 4,104 face-to-face appointments during the year. In addition, our public offices recorded a further 80,526 in person visits in 2025.

Irish Language Service

Rannóg na Gaeilge also forms part of our direct supports and engagements with taxpayers. This includes facilitation of appointments through Irish, and provision of an Irish language service on our national PAYE, business taxes, and employer helplines. As part of this, the team answered almost 8,400 calls on our Irish language helplines.

Additionally, in line with our obligations under the OLA, we respond to all written communication in the official language in which it is initiated. During 2025, the Rannóg na Gaeilge team replied to 225 written enquiries in Irish.

Technical Tax Support

We provide a suite of technical supports that give taxpayers and agents clarity on complex tax matters and early certainty on the application of tax and duty law to specific transactions. This timely and consistent guidance promotes voluntary compliance and upholds transparency.

Tax Opinions

The Revenue Technical Service (RTS) is an essential support for taxpayers and tax agents, providing a mechanism by which they can address complex technical issues and seek an opinion or confirmation from us, where there is a doubt in relation to the application of tax law for specific transactions or situations. During 2025, 226 opinions or confirmations were issued through the RTS.

Revenue opinions have a maximum validity period of five years, and in January 2025 we issued a reminder (eBrief No. 011/25) advising that opinions provided between 1 January and 31 December 2019 were subject to review. Taxpayers wishing to continue to rely on opinions issued during 2019, in respect of a transaction, a period or part of a period commencing on or after 1 January 2025, were required to make an application for a renewal or extension of the opinion on or before 31 March 2025. We received applications to renew or extend seven such opinions within the relevant timeframe.

Relevant Tax Opinions (RTOs) are provided to companies and other entities in respect of direct taxes only, namely corporation tax, business income tax, stamp duty and CGT.

Where an RTO has a cross-border element, it is exchangeable under the relevant EOI instruments. During 2025, we provided 91 RTOs on complex technical issues to companies and other entities (Table 9).

Co-operative Compliance Framework

Our CCF drives compliance amongst the largest corporate groups – those contributing about 65% of the 2025 net corporation tax receipts. During 2025 we actively engaged with 117 groups through the CCF. These Groups continue to benefit from regular engagement with us through CCF which fosters long term certainty around tax and duty exposures and enables them to anticipate, with reasonable confidence our position on specific aspects of their obligations.

Facilitating Legitimate Trade

Customs controls are necessary to protect public health, ensure food safety and product standards, protect EU businesses from unfair international competition and preserve jobs for European workers, including Irish workers. The management of products being imported into Ireland is, therefore, another key priority on the customs agenda, particularly in light of the exponential growth in e-commerce in recent years.

Expansion of e-Commerce

The number of Low Value Consignments (LVCs) imported into the EU has risen dramatically, from 0.66 billion in 2022 to 5.7 billion in 2025, with LVCs now representing 97% of all physical consignments into the EU but only 2% of the overall value. In Ireland, LVCs now account for approximately 88% of total consignments.

We address the pressing operational challenges brought about by this increase in import activity, most notably safety concerns related to cheap and non-conforming products, through close collaboration with market surveillance authorities.

During 2025, the European Commission legislated for Priority Control Areas (PCAs), i.e., operations that provide for targeted controls in a specific sector, for a set period of time. In the first half of the year, we conducted three joint action weeks.

The first of these operations targeted electronic goods and toys, and was conducted with the support of the Commission for Communications Regulation (ComReg) and the Competition and Consumer Protection Commission (CCPC). Initial findings revealed that 38% of the items checked were not compliant with relevant safety regulations. Subsequent operations targeted food supplements, cosmetics and personal protective equipment (PPE).

This close collaboration with relevant market surveillance authorities, to detect and examine potentially dangerous goods, remains a key priority. Our commitment to protecting public health from dangerous imports, and the successes that can be achieved through collaboration with our law enforcement partners, is exemplified by Operation TIDEY.

Feature Article – Operation TIDEY: Targeting the Threat of Illicit Weight Loss Products

Coordinated by our National Liaison Unit, in close collaboration with the Health Products Regulatory Authority (HPRA), 'Operation TIDEY' targeted counterfeit, relabelled, and illicitly supplied medicines and beauty products being imported into the State.

During the course of these operations there were 1,822 detections, containing 43,199 items. Some of the most notable items intercepted are outlined below.

- Weight-loss pens supplied by online pharmacies based outside the EU, despite the products not being licensed for the Irish market, and other weight-loss medications currently undergoing clinical trials and not available for sale or supply anywhere in the world.
- Other weight-loss products advertised on social media platforms purporting to contain GLP-1 components, with no trace of such ingredients being found upon analysis.
- Insulin pens, relabelled as weight-loss pens, resulting in a national alert being issued by the HPRA to prevent recipients from unknowingly taking insulin, which can prove fatal for people with certain health conditions.
- Further detections over the course of the operation also resulted in the interception of previously unknown Botox-type and tanning products.

These seizures reflect an emerging trend noted by our teams, particularly those based at the national mail centres and courier hubs, who have seen a significant increase in packages containing mail order prescription-only medical products. The vast majority of packages intercepted are addressed to private individuals who have purchased these products online, but larger consignments are occasionally detected at ports and airports.

Some of these products are legitimately purchased from open markets and sold online, and include goods purporting to be made by many of the well-known brand names consumers have come to associate with these types of products.

Consumers are reminded that it is highly dangerous to purchase injectables and other weight loss products, or prescription medicines online, as they may contain unlicensed or 'black market' products which can pose a potentially fatal risk to those who use them, and consumers will also face a financial loss if their items are intercepted and seized. Such products should only be purchased from a registered pharmacy using a valid prescription from a healthcare professional.

Our work in this space is supported by advanced risk analysis, profiling and the range of assets available to us. Our strategy also involves developing and sharing intelligence on a national, EU and international basis, and we continue to adopt an agile response to ensure that we deploy our resources optimally to counteract new risk areas as they develop.

Key outcomes from the operation include:

- the detention of counterfeit weight-loss medications, and other products not yet available for sale anywhere in the world, leading to Europe-wide alerts issuing from the HPRA, and
- sharing of intelligence related to a UK based supplier, which led to a major seizure by the UK's Medicines and Healthcare Products Regulatory Agency (MHRA) of raw ingredients and thousands of unlicensed products.

This operation also led to the disruption of dangerous supply chains with operational changes being made by both legitimate manufacturers, who were unaware that their products were being illicitly supplied outside of their intended markets, and key actors in the logistics sector, who were unknowingly facilitating this trade.

We will continue our work with the HPRA to target and intercept these products, and monitor emerging trends along with our international partners.



Sample of goods seized during Operation TIDEY

Supporting Customs Traders

In 2025 we conducted a customer survey of the customs community, including importers, exporters, logistics and transport service providers, as well as customs declarants.

The survey gathered valuable feedback on customer experiences with our services, helping us to better understand the issues faced by businesses and to identify opportunities to improve service delivery.

Overall, trust among businesses in the customs community is high, with a large majority of businesses agreeing that we administer the customs system fairly and keep businesses' information safe and secure.

Survey findings also show that those in the customs community have a high level of satisfaction in their engagements with both our systems and people. This positive sentiment is consistent across the range of business types surveyed, including importers and customs declarants.

Revenue.ie and ROS were the primary channels used by businesses to access customs-related information. Businesses reported high levels of satisfaction with both the quality of information provided and the ease-of-use of the services.

87% of respondents trust us to keep their, or their clients' information secure

77% of respondents were satisfied or very satisfied with our customer service offering

Businesses also expressed positive views of the customs clearance processes. Most businesses did not experience delays and among the small proportion of businesses whose goods were delayed, a high proportion indicated that the delays were resolved quickly.

We are committed to maintaining high service standards that meet the evolving needs of the customs community, and the findings from this survey help us to do that. We thank all those who participated in the survey for taking the time to provide their feedback.

Our annual customer surveys play an important role in supporting our efforts to build and maintain trust in our services and systems. The feedback we receive through these surveys supports us in administering the tax and customs system fairly, protecting taxpayers' confidential information and maintaining the highest standard of data security and privacy.

70%
of respondents
were satisfied or
very satisfied with
information available
on revenue.ie

Supporting Tax Policy and Reform

Global and EU Tax Reform

VAT Modernisation Preparations



All VAT registered businesses required to implement eInvoicing from July 2030

Ireland will implement eInvoicing on a phased basis, Large Corporates will be within Phase One, which applies from November 2028

Pillar Two Readiness



IT systems developed to support registration, filing and payment

Over 6,000 ROS notifications issued to prospective in-scope entities

Technical training delivered to our staff

Dedicated hub established on our website, including a TDM and several video guides

International Tax Cooperation

Taxation Agreements



78 Double Tax Agreements signed, 75 of which are in effect

26 Tax Information Exchange Agreements in effect

Competent Authority Negotiations



22 transfer pricing and 32 non-transfer pricing Mutual Agreement Procedures concluded

12 bilateral Advanced Pricing Agreements concluded

Mutual Assistance Requests



2,174 requests received and 373 issued to other EU jurisdictions

628 requests received and 151 issued to non-EU jurisdictions

399 Interpol requests received and 108 issued

Stakeholder Collaboration

OECD and EU Forums



We hosted an in-person meeting of the OECD's Forum on Tax Administration Capacity Building Network

We are active participants in TADEUS and IOTA

Customs Cooperation



We are active participants in the Customs Union Working Party and the European Ports Alliance

We engage in 22 different networks through EUCAB

We participate in the Customs Consultative Committee and Customs Operations Forum

Customs Trends

Increase in Customs Activity



Number of customs declarations processed increased by 2.3m from 2024

LVCs account for 88% of total consignments into Ireland

Over 60m movements into the State



95.39% of non-eCommerce declaratins were green routed

Supporting Tax Policy and Customs Reform

The international tax and customs environment is undergoing extensive change, including global corporation tax, EU VAT and international customs reform. We continue to play a very active part in these developments, liaising closely with the Department of Finance to develop the policy and legislation that is needed to define and implement EU and international agreements.

Policy Support

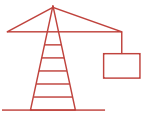
Throughout 2025 we continued to work closely with, and provide support to, the Department of Finance in relation to both national and international tax policy developments. This included supporting the Department of Finance in drafting legislation for Finance Act 2025 and providing statistical and economic analysis and costings to the Department and, more broadly, the Government and the Oireachtas.

A selection of the wide range of measures introduced under Finance Act 2025 is summarised below.

Measures Related to Property Development



Reduction in the VAT rate applicable on the supply and construction of qualifying apartments and apartment blocks used (or to be used) for residential purposes to 9% (from 13.5%) until 31 December 2030.



Introduction of an enhanced corporation tax deduction in respect of eligible expenditure on the construction of a qualifying apartment block or the conversion of non-residential buildings into a qualifying apartment block.

Extension of the Stamp Duty Residential Development Repayment Scheme to 31 December 2030, and introduction of a number of changes to improve its overall effectiveness.

Various provisions related to RZLT were also amended under Finance Act 2025, to reflect consequential amendments arising from the introduction of the Planning and Development Act 2024, together with:

- inclusion of a provision to give landowners an opportunity to seek a change in the zoning of land which will be subject to RZLT in 2026, and
- replacement of the existing deferral with an exemption that applies for the duration of an appeal to An Bord Pleanála/An Coimisiún Pleanála (against a decision to grant planning permission for land within scope), where the appeal is lodged by a party unconnected to the applicant or landowner.

The Living City Initiative (LCI) was extended to 31 December 2030, and a number of enhancements were also introduced. This included:

- the inclusion of a 'living over the shop' element to the relief,
- an extension of the relief to qualifying or eligible expenditure incurred from 1 January 2026 on residential premises built before 1975,
- amendment to the timeframe for using or carrying forward relief on qualifying commercial and rented residential expenditure, and
- the removal of restrictions on property developers or their connected parties claiming relief in certain circumstances.

Measures Related to Renters and Property Owners



Availability of the rent tax credit was extended for a further three years to 2028.

The mortgage interest tax credit was also extended and is now available for both the 2025 and 2026 years of assessment.

Measures Related to Employers and Employees



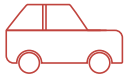
Extension of the Key Employee Engagement Programme (KEEP) scheme to 31 December 2028. As KEEP is a notified State aid scheme, this extension was approved by the European Commission and subsequently commenced on 1 January 2026 (as provided for by S.I. No. 687 of 2025).

Extension of the Special Assignee Relief Programme (SARP) to 31 December 2030, and amendment to the annualised base salary figure required for employees first arriving in the State from 1 January 2026.



Extension of the Foreign Earnings Deduction (FED) to 31 December 2030, together with the inclusion of the Philippines and Türkiye and removal of Russia from the list of relevant States with effect from 1 January 2026. The definition of a qualifying overseas workday was also amended.

Finance Act 2025 also amended the rules pertaining to benefit-in-kind (BIK) on employer provided vehicles.



From 1 January 2026, a reduced rate of BIK applies to zero-emission cars and the lower mileage limit in the highest band (used for the purposes of determining business travel) has been permanently reduced.

The temporary reduction in original market value used to calculate the BIK charge due on all employer provided cars (except category E cars) and vans is being reduced on a tapered basis and will end on 31 December 2028.

Measures Related to Farming



Extension of stamp duty young trained farmer and farm consolidation reliefs, as well as accelerated capital allowances scheme for qualifying capital expenditure on slurry storage, to 31 December 2029.

Expansion of stamp duty farm consolidation relief to include transfers of non-commercial woodland used for conservation purposes.



The specified date by which the first restructuring transaction must be completed, for the purposes of CGT relief for farm restructuring, was extended to 31 December 2029 and the scope of the relief was also expanded to apply to the sale, purchase or exchange of commercial woodland, and non-commercial woodland that is used for conservation purposes.

Feature Article – VAT and Farming

Poultry Farming

The VAT Flat Rate (FFR) scheme is a long-standing simplification measure designed to compensate unregistered farmers, including poultry farmers, for VAT incurred on their farming inputs. It allows such farmers to add and retain a 'flat-rate addition' on sales of agricultural goods and services to VAT-registered customers, reducing their administrative burden by removing the requirement to register for VAT and submit periodic returns.

With effect from 1 September 2025, broiler chicken services have been excluded from the FFR scheme in accordance with an Order made by the Minister for Finance under section 86A of the VAT (Consolidation) Act 2010.

The making of this Order followed extensive consideration of a 2019 report, which was based on a prior review we had carried out on the poultry farming sector. This review, and subsequent report, showed that the broiler chicken services sector was engaged in practices and business models that were leading to systemic overcompensation under the FFR scheme, contrary to what is permitted by EU law.

We supported the Department of Finance in its engagement with representatives of the sector during 2024 and 2025. As a result of this engagement, it was clear that the relevant practices and business models in the sector had not changed substantially in the intervening period.

In order to ensure that Ireland appropriately observes its obligations under EU law, to guard the scheme from systemic overcompensation, it was therefore necessary to exclude the sector from the FFR scheme.

We engaged directly with affected farmers to support their transition to VAT registration. As part of this we issued a new TDM in August 2025, 'VAT Guidance on Broiler Chicken Services', and provided direct assistance to those who needed support in understanding their VAT registration requirements.

Flat Rate Farmers Refund Order

Generally, flat rate farmers cannot deduct VAT on their business costs. However, there are certain limited situations where flat-rate farmers are specifically permitted by law to claim a refund of the VAT incurred in respect of particular inputs.

The relevant legislative provision, namely the VAT (Refund of Tax) (Flat-rate Farmers) Order 2012 (S.I. No. 201/2012), allows for refunds to be claimed by VAT unregistered farmers in relation to the following outlays only:

- the construction, extension, alteration or reconstruction of farm buildings or structures,
- the fencing, draining and reclamation of farmland, and
- the construction and/or installation of qualifying equipment for the purpose of micro-generation of electricity for use in a farm business.

Farming structures are man-made structures that are fixed to, or in, the ground and which cannot be easily dismantled or moved, such as farm roads, farmyards, and silage pits.

Following extensive engagement with the farming sector in 2024, we published guidance on how VAT can be reclaimed under the Refund Order. The guidance also outlined the conditions under which VAT may be reclaimed, the type of expenditure on which VAT can and cannot be reclaimed and the information required to make a claim.

In 2025, the Tax Appeals Commission (TAC) issued a significant ruling confirming our position on VAT refunds under the Refund Order. The case concerned an automatic calf feeder, with TAC determining that such equipment does not qualify for a VAT refund under the Refund Order.

This ruling provided welcome legal clarity in respect of the administration of the refund provisions. We continue to engage with the farming sector and representative bodies to ensure awareness and understanding of these rules. During 2025 we refunded over 27,000 VAT 58 refund claims to the value of €66 million.

Measures Related to VAT



Re-introduction of the reduced VAT rate of 9% for hairdressing services, and for food and drink supplied as part of a restaurant, catering, or hot takeaway service.

Alignment of the VAT rate applicable on the supply of rooms in hotels and guesthouses, for purposes other than accommodation, to similar supplies made by other establishments such as sporting bodies. All such supplies are now liable to VAT at the standard rate of 23%.

Extension of the application of the reduced VAT rate of 9% on gas and electricity to 31 December 2030.

Feature Article – VAT in the Digital Age

On 8 December 2022 the European Commission proposed ViDA measures to modernise the EU's VAT system and implement significant advances across multiple dimensions of VAT administration and business operations. On 11 March 2025, the Council of the European Union formally adopted the ViDA package, which marked a major milestone in this journey.

The actions proposed under ViDA will ensure that the VAT system works better for businesses, is more resilient to fraud and addresses challenges raised by the development of the platform economy.

This will strengthen tax administration capabilities through enhanced fraud detection and prevention systems, enabling authorities to identify and address non-compliance more effectively. It is estimated that EU countries will collect up to €18 billion more in VAT revenues annually, €11 billion of which is anticipated to relate specifically to the introduction of anti-fraud measures.

For compliant businesses, ViDA delivers tangible operational benefits by reducing compliance costs and streamlining administrative processes. The initiative also reduces the administrative burden on businesses engaged in intra-EU trade and simplifies reporting requirements by eliminating the need for monthly VIES returns.

eInvoicing Requirements

One key requirement of these measures is that every business registered for VAT in the EU will be obliged to issue an electronic invoice (einvoice) for cross-border business-to-business (B2B) supplies in the EU. These supplies, along with all intra-EU purchases, will also have to be reported to the relevant tax authority in real-time.

Businesses will be required to implement this eInvoicing protocol by July 2030 in order to maintain access to the current 0% VAT arrangements that support Single Market trading.

European Standard EN16931 will govern these einvoice structures, and the data formats required to enable automatic processing. Current practices, including issuing PDF invoices or scanned paper invoices, will no longer satisfy VAT compliance requirements.

We engaged with the European Commission and other Member States through various fora in 2025, including Fiscalis Groups and Working Party meetings, to advance proposals contained within the ViDA package. Ongoing work remains focused on the development of Central VIES, and other technical elements of the package, and we will continue to contribute to these discussions.

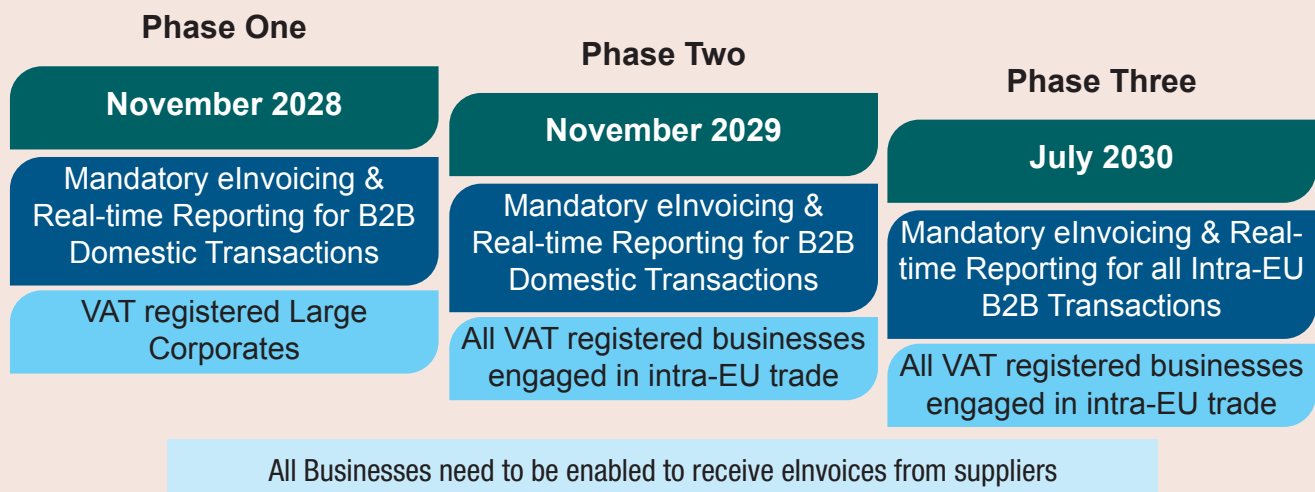
National Preparations

To help Irish businesses prepare for ViDA, and coordinate this work with Ireland's broader VAT modernisation priorities, Ireland is implementing eInvoicing on a phased basis, starting with domestic eInvoicing.

This phased rollout will allow businesses, and ourselves, sufficient time to learn from early adopters and prepare systematically in advance of 1 July 2030, when the EU ViDA requirements become mandatory.

Following the Minister for Finance's Budget speech on 8 October 2025, announcing our plans in this regard, we published a paper titled 'Implementation of eInvoicing in Ireland', which sets out the pathway and timelines involved for

businesses as follows.



Earlier this year, we confirmed that 'Large Corporates' would be within scope for Phase One. Large corporates, for this purpose, means VAT registered businesses:

1. whose tax affairs are managed by our Large Corporates Division, and
2. which are established or have a fixed establishment in Ireland.

This three-phase implementation timeline detailed in the paper builds on Ireland's strengths in digital innovation and is informed by:

- detailed consideration of the findings of the public consultation we ran in late 2023,
- learnings from other tax administrations that have introduced or are in the process of introducing eInvoicing and digital reporting, and
- engagement with national and international stakeholders.

We recognise that successful VAT modernisation requires continued collaboration with the business community, and we are committed to maintaining ongoing dialogue to ensure that Ireland's approach to digital VAT reporting serves both compliance efficiency and administrative effectiveness.

As such, we will intensify engagement with stakeholders during 2026, including the software industry, business associations, and tax practitioners, to ensure the new systems are designed with practical implementation considerations at their core.

We will communicate directly with businesses impacted by the new requirements and comprehensive information will be published on our website as reform proposals are refined and operationalised.

Regular updates will also be provided through established channels, including the newly established Indirect TALC VAT Modernisation subgroup, and other dedicated stakeholder forums.

Measures Related to Capital Gains Tax

Finance Act 2025 increased the lifetime limit applicable under revised entrepreneur relief from €1 million to €1.5 million, with effect from 1 January 2026, and amended the existing aggregation rules which apply to the relief in light of the increased lifetime limit.

Measures Related to Stamp Duty

Finance Act 2025 provided for an extension of the bank levy for a further year, to 2026.

The Act also introduced a provision setting out that where an individual's health insurance cover ceases mid-term, the insurer may claim a partial repayment of the health insurance levy paid in relation to that individual. Where the insurer had passed on the cost of the levy to their customer, the partial repayment will also need to be passed on to the customer. This change will come into effect on 1 April 2027.

A new stamp duty exemption was also introduced. The new exemption applies to certain transfers of stocks or marketable securities linked to the market capitalisation of the issuing entity, effective from 1 January 2026 to 31 December 2030, and replaces a previous exemption that applied to transfers that took place on the Euronext Growth Market (formerly known as the Enterprise Securities Market) that ceased to apply after 31 December 2025.

Measures Related to the Funds Sector Review

Finance Act 2025 introduced measures that build on recommendations of the Funds Sector 2030 Report, including the introduction of a dividend withholding tax exemption for certain partnerships and a reduction in the rate of tax paid by certain individuals.

- The dividend withholding tax exemption is available to investment limited partnerships and equivalent EU/EEA partnerships for dividends paid by Irish companies, where the partners have at least a 51% share in the company making the distribution.
- The reduction in the rate of tax (from 41% to 38%) for individuals on income and gains arising from investments in domestic life assurance policies, certain foreign life assurance policies, Irish domiciled investment funds and equivalent offshore investment funds in other EU Member States, EEA States and OECD countries with which Ireland has double taxation agreements (DTAs).

Both amendments apply from 1 January 2026.

Measures Related to Corporation Tax



Enhancement of the R&D corporation tax credit, including an increase in the rate of the credit, from 30% to 35%, and the amount of credit that can be paid to a company in year one.



Extension of the digital games corporation tax credit to 2031, and expansion of its scope to include expenditure incurred on the development of post-release content after a game has been released. This expansion of scope is subject to approval by the European Commission.



Introduction of an enhanced rate of 40% for the film tax credit for productions with a minimum expenditure of €1 million on qualifying visual effects (VFX) in the State, for up to €10 million expenditure per project. The enhanced rate is subject to approval by the European Commission.

Enhancement of the participation exemption for certain foreign distributions, which was introduced by Finance Act 2024, to bring a wider range of companies and jurisdictions within scope of the regime.

Feature Article – Pillar Two

National Implementation

Ireland's legislative transposition of the EU Minimum Tax Directive, through the Finance Acts of 2023 to 2025, has positioned the country for full compliance with its obligations in relation to the implementation of a global minimum tax for large MNEs.

The latest provisions introduced under Finance Act 2025 provided for legislative implementation of administrative guidance issued by the OECD at the beginning of the year, and amendments to provide for the information exchange aspects of Pillar Two.

The first top-up tax returns will be filed in June 2026, and in preparation for this we advanced a number of key developments during 2025, to operationalise the core components of the Directive. This included:

- deployment of systems to support registrations,
- development of systems to support filings, payments and international information exchange,
- ongoing engagement with international partners through OECD and EU fora, including preparation for Directive on Administrative Cooperation (DAC) 9 reporting and the use of the GloBE Information Return (GIR),
- implementation of staff training and stakeholder guidance to ensure smooth compliance by multinational groups,
- creation of a dedicated Pillar Two hub on our website, to provide support to stakeholders, and
- implementation of a phased communication strategy to contact potential in-scope entities specifically in relation to the registration process.

We will continue to support taxpayers, monitor compliance, and contribute to international guidance to ensure consistent and effective application of Pillar Two rules.

International Negotiations and Policy Support

Significant work continued at the OECD throughout 2025 to finalise the Two-Pillar Solution, agreed by the OECD/G20 Inclusive Framework on Base Erosion Profit Shifting (BEPS) to address tax challenges arising from the digitalisation of the economy.

The G7 and G20 statements regarding Pillar Two strongly informed and shaped negotiations at OECD and EU level during the year. We provided significant support to the Department of Finance in these negotiations, including technical analysis and participation in meetings of the Steering Group of the Inclusive Framework and Working Party 11.

Intense negotiations advanced throughout 2025 and culminated, on 5 January 2026, when the Side-by-Side Package was approved and adopted by Members of Inclusive Framework.

The Side-by-Side Package delivers three main outcomes:

1. setting out rules to facilitate existing minimum tax regimes,
2. simplification measures, and
3. changes to the treatment of substance-based tax incentives.

We will continue to support the work of the Department of Finance in all aspects of OECD negotiations on the Two-Pillar Solution, and in preparing for the implementation of any OECD agreed guidance.

Measures Related to Excise



Restriction of reliefs available in respect of both the natural gas carbon tax and solid fuel carbon tax, to natural gas and fuel supplied and delivered for electricity production in installations holding a greenhouse gas emissions permit. These changes were made to align the reliefs with EU Emissions Trading System (ETS) Phase 2 requirements.



Extension of VRT relief on certain electric vehicles (EVs) to 31 December 2026.

Commencement of regulations allowing a green stripe on vehicle registration plates for vehicles that emit no CO2 tailpipe emissions.

The 2025 Finance Act also introduced several important measures to align the administration of betting duty with the landmark Gambling Regulation Act 2024, ensuring a cohesive and up-to-date legislative environment.

Key amendments clarified the point at which betting duty liabilities arise, harmonised filing deadlines, and reinforced the position that duty liability rests with the operator. Furthermore, our administrative capacity was enhanced through the extension of security provisions to betting intermediaries, and the modernisation of processes by mandating electronic claims for certain reliefs.

Tobacco products tax increased by €0.50 per packet of 20 cigarettes, with effect from 7 October 2025, whilst the EPT came into effect.

Feature Article – Introduction of the E-Liquid Products Tax

The introduction of the EPT marks a key step in aligning Ireland’s excise system with public health policy under the Government’s ‘Tobacco Free Ireland Strategy’.

This policy aims to achieve a smoking rate of less than 5% by 2025, through measures such as bans on indoor public and workplace smoking, restrictions on sales and advertising of tobacco products, limits on e-cigarette flavours and the prohibition of vending and self-service tobacco sales.

The strategy also contains a commitment to tax e-cigarettes as part of the suite of measures to discourage nicotine use and ensure taxation policy keeps pace with evolving consumer behaviour.

Finance Act 2024 introduced legislation for the new EPT, which took effect on 1 November 2025 following the signing of a commencement order by the Minister for Finance.

The tax applies to both nicotine-containing and non-nicotine-containing e-liquid products, including those used in vapes and e-cigarettes. The tax is charged at a rate of €0.50 per millilitre (€500 per litre) on the first supply of an e-liquid product in the State.

In that regard, liability for the tax arises when a business first supplies an e-liquid product in the State, meaning that importers and manufacturers are primarily responsible for registration, filing, and payment of the tax. Retailers who source all of their products from Irish suppliers will not be required to register.

As a self-assessed tax, suppliers are expected to take all reasonable steps to understand their obligations and ensure compliance with the new requirements. To assist suppliers in understanding and meeting their obligations under the new regime, we published comprehensive guidance in the months prior to commencement of the EPT.

This included the publication of two new TDMs, which explain the registration process and filing and payment obligations, and provides practical examples to support compliance.

We also engaged extensively with manufacturers, importers, and industry stakeholders to ensure readiness for commencement of the tax, and hosted outreach events with suppliers and other stakeholders, including bodies representing the vape industry, to ensure they were prepared and understood their obligations.

Our outreach and information campaign will continue into 2026, with targeted support for affected businesses.

We also supported the Department of Finance in the development and negotiation of proposals at EU level, including Council meetings. From a direct tax perspective, Council discussions during 2025 concerned proposals for a Directive on transfer pricing, and amendments to the DAC in the field of taxation, to help companies with their filing obligations under DAC9. From an indirect tax perspective, Council discussions during 2025 concerned the extension of the Import One-Stop-Shop (IOSS) and the link with Customs Reform.

In addition to Council discussions, we supported the Department of Finance through:

- attendance and participation at meetings of the EU Code of Conduct Group, which promotes fair tax competition both within the EU and beyond,
- attendance at meetings of the OECD Forum on Harmful Tax Practices, which reviews potentially harmful tax practices with a focus on improving transparency and requiring substantial activities as part of any preferential regime, and
- engagement at European Commission Working Party IV meetings in relation to the Commission’s planned omnibus proposal to simplify existing direct tax Directives, and ultimately reduce administrative burden and complexity for EU businesses.

Other Collaborations

We also work with a large range of stakeholders from other Government Departments to ensure that we continue to support wider Government initiatives.

Some of our key work in this space in 2025 is set out below.

- We worked closely with the Insolvency Service of Ireland and are represented on the Personal Insolvency Protocol Oversight Committee to ensure continued success of the protocol.
- We are represented on the Company Law Review Group (CLRG), which was set up to promote enterprise, facilitate commerce, and encourage commercial probity, to ensure an efficient world-class company law infrastructure in Ireland.
- We are the collection agent for the Health Service Executive (HSE) in relation to the Ancillary State Support Scheme.
- We collect the plastic bag levy on behalf of DECC, which is used to finance initiatives to reduce waste and promote the reuse and recycling of goods.
- We supported the Office of Government Procurement (OGP) in their capacity as the current Peppol Authority in Ireland in preparation for VAT Modernisation, with further inter-Departmental collaboration to commence in 2026.

We actively collaborate with tax agents, industry bodies, and business representatives through a range of forums and initiatives to discuss, review and continuously improve the administration of the tax system. This partnership is vital, as it enables practitioners to effectively support their clients and members in meeting their tax obligations on time.

TALC, which comprises Main TALC and five standing sub-committees, is a cornerstone of this engagement. Some key highlights are set out below.

- Main TALC met four times during 2025, to review the work-plans and progress of each of the five sub-committees.
- A number of dedicated TALC BEPS sub-committee meetings were held to address stakeholder queries on the operation of the Pillar Two rules, outbound payment defensive measures, the new corporate participation exemption for foreign distributions and other related matters. These discussions highlighted several technical issues that required further consideration and clarification in guidance materials.
- At the TALC Indirect Tax sub-committee, a range of VAT related issues were addressed, including matters relating to property, VAT groups, VAT registration and modernisation, and a number of sub-groups were convened during 2025 to discuss these matters. The VAT Modernisation sub-group met three times in 2025, and meeting frequency is expected to increase as work progresses on implementation of the ViDA Directive, and modernisation of our domestic VAT system.

Playing Our Part Internationally

Throughout 2025 we deepened international cooperation with other tax and customs administrations and supported the Department of Finance through active participation in OECD, EU and Intra-European Organisation of Tax Administrations (IOTA) fora.

International Taxation

During 2025, we continued to develop Ireland's tax treaty network in line with Ireland's 'Tax Treaty Policy Statement'. Ireland has signed comprehensive DTAs covering income tax, corporation tax, USC and CGT with 78 countries, of which 75 are in effect. Ireland has also signed Tax Information Exchange Agreements (TIEAs) with 26 jurisdictions, all of which are in effect.

Developments to our tax treaty network during 2025 included:

- continuing treaty negotiations with target jurisdictions, and
- continuing the process of agreeing and publishing synthesised texts with treaty partners to reflect modifications to our existing DTAs, as provided for by the anti-BEPS Multilateral Instrument.

We act as the Competent Authority for the purpose of resolving disputes in relation to relief from double taxation that may arise under Ireland's DTAs. During 2025, we resolved 54 such disputes, 22 of which related to attribution or allocation of profits between Ireland and the other country concerned (transfer pricing), and 32 of which related to other (non-transfer pricing) double taxation disputes (Table 10).

This work involved Mutual Agreement Procedure negotiations with other Competent Authorities, as provided for under our network of DTAs, the EU Arbitration Convention, and the EU Tax Dispute Resolution Mechanisms Directive.

Advance Pricing Agreements are bilateral agreements which determine, in advance of the period of account concerned, an agreed basis for the transfer pricing of complex cross-border transactions between associated companies. This helps prevent transfer pricing disputes arising and provides tax certainty on the transaction concerned.

The process of negotiating an Advance Pricing Agreement requires comprehensive analysis and extensive discussions with our treaty partners, to reach agreement. In 2025, we received 13 Advance Pricing Agreement requests. Following negotiations and discussions with the Competent Authorities of other countries, 12 Advance Pricing Agreements were concluded, three were withdrawn by taxpayers and two were rejected (Table 11).

The work we do in negotiating Advance Pricing Agreements with the Competent Authorities of other countries is complex. In October 2025, Ireland received an award from the OECD in respect of the 'Advance Pricing Agreement Most Improved Jurisdiction', in recognition of the increase in Advance Pricing Agreements granted in 2024 compared to 2023.

Engagement with Other Tax Administrations

We represent Ireland on the EU VAT Committee, set up under the EU VAT Directive to discuss interpretation matters related to the Directive. In 2025, the VAT Committee discussed and issued guidelines on the margin scheme, eInvoicing, the SME scheme and barter transactions in the context of digital platforms.

Following the signing of agreements to exchange information under the OECD Crypto Asset Reporting Framework (CARF) and the amended Common Reporting Standard (CRS) in 2024, domestic legislation was introduced to allow for the collection of the information required under these agreements. CARF and the amended CRS lay down the rules and procedures for exchanging information by implementing due diligence procedures and reporting rules for Reporting Crypto Asset Service Providers and Financial Institutions, that began collecting information on relevant transactions and reportable users from 1 January 2026.

We also engage and collaborate with other tax administrations in the area of data analytics and information usage through various international communities and working groups to help identify and respond to emerging risks, ensure best practice and develop our own skillsets through knowledge-sharing. Some key examples of this are outlined below.

- We are active members of the OECD Forum on Tax Administration (FTA), which brings together tax administrations from over 50 jurisdictions to share knowledge, undertake research, and develop new ideas to enhance tax administration. Work undertaken during 2025 has focused on the administrative implementation of the Two-Pillar solution, tax certainty and dispute resolution, digitalisation of tax administration and tax capacity building.

- We are active members of the OECD Working Party No. 9 on Consumption Taxes, a forum for the discussion of issues relating to consumption tax policy and administration, including VAT. In 2025, Working Party No. 9 focused on digital continuous transaction reporting regimes, the indirect tax treatment of crypto assets and enhancing tax authorities' capacity to tackle VAT fraud and non-compliance, with a particular focus on digital trade.
- We also participate in an expert sub-group on crypto assets which is drafting descriptions of crypto assets to assist tax administrations in considering how, when and where transactions concerning crypto assets should be taxed.
- We are committed and active members of the Tax Administration EU Summit (TADEUS) initiative, bringing together senior officials from EU Member States to foster effective administrative cooperation, and to ensure the optimal use of EU information sharing programmes.

We are also an active member of IOTA, which has 43 members and provides a programme of events and resources to share experiences and best practices on practical aspects of tax administration.

International Capacity Building

In 2025 we continued to advance our objective of working collaboratively with less developed countries to increase the effectiveness of their tax and customs administrations. This work is carried out in collaboration with the Department of Foreign Affairs and Trade (Irish Aid) and the Department of Finance, as part of Ireland's overseas development policy 'A Better World'.

We are currently working with countries in several regions, particularly in Africa and Asia, and aim to match specific expertise within Revenue with the priorities identified by partner countries, with a view to building or strengthening their tax and customs administration capacity in these key areas. In November 2025 we hosted an inbound study visit by a Cambodian delegation focusing on excise and health taxes.

We are also active participants in the OECD FTA's Capacity Building Network. In February 2025 we hosted an in-person meeting of the network's subgroup, bringing together colleagues with active capacity building programmes in developing countries.

Customs Trends and Cooperation

The role of customs administrations continues to evolve beyond the traditional objective of securing customs duties on goods imported from outside the EU. Accordingly, our customs function increasingly focuses on protecting legitimate trade, safeguarding the integrity of the EU's Single Market, and protecting EU citizens.

In implementing these controls, we seek to facilitate legitimate trade to move as speedily and efficiently as possible, and we have been at the forefront of global efforts to confront non-compliance and ensure a level playing field for all economic operators.

Membership of the World Customs Organization

At a global level, our engagement is crucial for shaping the international standards that govern customs activities. The WCO is the steward of these standards and provides a vital forum for dialogue among customs administrations.

As an active member, Ireland concluded a two-year term on the WCO Policy Commission in July 2025. This tenure coincided with a significant period of transformation for the WCO, including the implementation of its Modernization Plan, the launch of its Strategic Plan for 2025–2028 and the overall restructuring of the WCO itself.

We continue to participate actively in the WCO Council and other high level working groups, such as the Enforcement and Capacity Building Committees, to ensure that Ireland's and the EU's strategic customs goals are advanced globally.

EU Customs Reform

A cornerstone of the future customs environment is the EU Customs Reform, which was agreed in March 2026 and is the most significant overhaul since the establishment of the Customs Union over 50 years ago. The package of reforms was proposed in July 2023, in response to pressures from increased trade volumes, new EU standards, and shifting geopolitical realities.

Trilogue negotiations began between EU institutions on the implementation of some of the reform measures in July 2025. Core elements included within these discussions are detailed below.

- Establishing an EU Customs Data Hub, which is set to open for e-commerce in 2028 and will, over time, replace most of the existing customs infrastructure in EU Member States. The Data Hub will give customs authorities access to real-time data, thereby enabling faster and more effective risk management, reducing the administrative burden for businesses and improving the accuracy of customs processes. It will also facilitate enhancement of the 'trust and check' system, which enables certain trusted traders to clear goods without active customs intervention.
- Creating a new EU Customs Authority (EUCA), which will oversee the Data Hub and help deliver an improved EU approach to risk management and customs checks, help detect fraud, ensure compliance and enhance security at EU borders. The EU Council and the European Parliament selected Lille as the host city for the EUCA.
- Abolishing the customs duty relief threshold, which currently allows goods valued at less than €150 to enter the EU without being subject to customs duty. This change will become fully effective in 2028, once the Data Hub is operational. As a transitional measure, a fixed duty of €3 will apply on small parcels imported to the EU by IOSS registered suppliers and express and postal operators. Standard customs duty will apply on the movement of all other goods and parcels. These transitional measures will apply from 1 July 2026, and we have started an extensive change management plan which will include engagement with all key stakeholders, including consumers.

Through our participation in the Customs Union Working Party, we played an active role in shaping negotiations on the above reforms, together with the wider reform package, and we will continue to do so to ensure the needs of Irish trade are fully considered.

Alongside the customs reform, another key policy area in 2025 was the implementation of regulations related to the EU's 'Fit for 55' programme, which aims to achieve a 55% decrease in greenhouse gas emissions from 1990 levels.

Work progressed under this initiative during 2025 included advancing the Carbon Border Adjustment Mechanism (CBAM) and preparing for the European Regulation on Deforestation-free Products (ERUD).

- CBAM encourages cleaner industrial production in non-EU countries by putting a fair price on the carbon emitted during the production of carbon intensive goods entering the EU. CBAM was in a transitional phase until 1 January 2026, and is now fully operational.
- Under the EUDR, any operator or trader who places certain products such as cocoa, soy and palm oil into the EU market is required to prove that they do not originate from recently deforested land, or have not contributed to forest degradation. The application of this regulation has been postponed by one year to allow businesses more time to prepare.

Enhancing Trade Flows

Collaboration with our counterparts is essential in ensuring the customs compliance and overall safety of goods brought into the EU. This is of critical importance given the ongoing expansion of eCommerce, with LVCs now representing 88% of all inbound consignments to Ireland.

The Customs Consultative Committee, which met three times in 2025, provides a forum for customs and trade stakeholders to discuss key developments such as technological infrastructure and the Customs Reform proposals.

The Committee also continued to examine the impact of UK customs changes on Irish trade. This remains a significant priority for us, as there were 402,884 freight movements into Ireland from Great Britain during the year, 279,185 of which were unaccompanied.

89% of all port freight movements from the UK were green routed on arrival, meaning they passed freely through the relevant port without the need for additional interaction with any State agency. A further 9% of these freight movements were orange routed, meaning the goods needed a documentary check or similar control, and the remaining 2% were red routed, meaning there was a requirement for a physical examination or inspection of the goods.

Similarly, the Customs Operations Forum brings together representatives from the import, export and transport sectors to resolve issues impacting trade flows through Dublin Port in near real-time, proving to be a valuable platform for collaboration and continuous improvement.

We are also an active participant in the European Ports Alliance, and the newly established EUCAB, through which we engage in 22 different networks to enhance cooperation on maritime and air cargo risks, training, technology and communications.

Looking ahead, our influence on the EU stage will be further enhanced when Ireland assumes the Presidency of the Council of the EU in July 2026, as part of a trio with Lithuania and Greece. Preparations are well underway, and we are playing an active role in developing Ireland's policy priorities for this term.

Underpinning all these strategic, operational, and collaborative efforts is our ongoing commitment to digital transformation and the enhancement of our systems. Throughout 2025, significant work was completed to align our systems with EU requirements and facilitate the fluid movement of goods.

Key developments included:

- implementing the final phase of the Import Control System 2 (ICS2), the EU's pre-arrival safety and security system,
- deploying Centralised Clearance for Export (CCE), allowing traders greater flexibility across the Single Market,
- making enhancements to our AIS, AES, NCTS and Roll-On Roll-Off (RORO) systems, and
- deploying phase 2 of the Proof of Union Status (POUS).

These upgrades are fundamental to our ability to manage risk effectively, facilitate legitimate trade, and uphold our commitments under the Union Customs Code.

Ensuring Fairness Through Compliance

Annual Compliance Activity

Compliance Interventions



237,550 audit and compliance interventions closed, yielding €734m,

189 tax avoidance cases closed, yielding €41.7m

Social Media and Content Creator Project



145 Level 2 interventions closed

€3.3m yielded

National Share Scheme Project



396 interventions closed

€22.8m yielded

VAT Assessments



€61.2m in additional VAT liabilities assessed

5 VAT registrations cancelled

Transfer Pricing Interventions



55 interventions finalised in the last 10 years

€824m yielded

€1bn in trading losses restricted

Tax Avoidance Cases



189 avoidance cases closed

€41.7m yielded

130 cases being actively challenged

Publications



€34.1m in tax settlements published in respect of 110 taxpayers

Almost €1m in court-imposed penalties published in respect of 5 taxpayers

Disrupting Shadow Economy Activity

Drugs Worth €191.1m Seized



5,507kg of cannabis

1,029kg of cocaine and heroin

32,563kg of other drugs

Tobacco and Alcohol Worth €67.3m Seized



46.9m cigarettes

23,673kg of tobacco

594,887 litres of alcohol

Cash Seizures and Forfeitures



80 seizures, to the value of €2,984,765

30 cash forfeiture orders, to the value of €755,485

67,276 Suspicious Transaction Reports received

Assets at Our Disposal



26 detector dog teams

35 X-ray scanners, including a mixture of stationary, mobile and handheld scanners

2 customs cutters

Multi-Agency Activity

12,967 site visits



94 controlled deliveries

387 joint operations

Prosecutions and Convictions



191 convictions and fines amounting to €336,198 imposed for tax and duty related offences

Ensuring Fairness Through Compliance

Our services are designed to make it easy for taxpayers to comply with their tax obligations, and hard to evade their responsibilities.

This approach supports a robust culture of voluntary compliance among taxpayers and their agents, evidenced by the fact that most taxpayers continue to file accurate returns and pay the right amount of tax at the right time.

For the minority who are non-compliant, we proactively identify and confront risk, continually refining and deepening our understanding of tax and duty compliance behaviour.

Risk identification, assessment and evaluation processes, powered by real-time analytics and the combined use of taxpayer and third-party information, allow us to focus resources where they have greatest impact and to minimise the burden on compliant taxpayers.

Our Compliance Intervention Framework (CIF) provides clear and consistent responses that are scaled to risk and taxpayer behaviour. When things go wrong, the CIF provides opportunities to help taxpayers get things right as easily and cost effectively as possible. Taxpayers who choose to self-correct under the CIF benefit from the lowest penalty regime and generally avoid both prosecution and publication.

When an intervention is required, we select the intervention type that best addresses the risks identified while keeping cost and disruption to a minimum for both taxpayers and ourselves.

In 2025, we carried out 237,550 audit and compliance interventions, which yielded €733.5 million (Tables 13A, 13B and 13C). This included €151.9 million in interest and penalties. A further 54,066 appraisals were also carried out to identify and assess risk.

Publication on the lists of tax defaulters continues to be an important and effective deterrent against non-compliance. Under Section 1086A of the Taxes Consolidation Act (TCA) 1997, these lists are published in Iris Oifigiúil within three months of the end of each quarter where settlements are agreed, or penalties are determined by the courts.

Tax settlements amounting to €34.1 million (including approximately €13.9 million in interest and penalties) in respect of 110 taxpayers, were agreed and published in respect of 2025 (Tables 14 and 15). A further five cases, with court-imposed penalties amounting to €960,283, were also published in respect of 2025.

Compliance Programmes

Our segmented case base reflects the evolving national and international tax and customs environment. We operate a risk-based compliance programme focusing on multiple risk areas and business sectors. This includes, but is not limited to, the residential rental sector, social media influencers and content creators, digital services, and other sectors which typically work on a cash basis.

Influencers and Content Creators

Our social media compliance project continued throughout 2025. The project examines all streams of income, including both monetary and non-monetary compensation, received by individuals engaged in content creation on social media and other online platforms. This includes income generated directly through platform-based payments, sponsorships, brand collaborations, gifts-in-kind and other non-cash benefits.

Over the course of the project, 145 Level 2 interventions have been initiated, yielding over €3.3 million to date. This included almost €1 million in interest and penalties.

We have also used the project to educate those new to the sector about their obligations. As part of this, we issued 457 Level 1 compliance contact letters to social media influencers and content creators, to improve their awareness of their tax obligations. During 2025 we also published two TDMs relevant to this sector and participated in a webinar hosted by the Advertising Standards Authority for Ireland, alongside other stakeholders in the creator-agency sector.

The project has significantly raised awareness of the tax obligations of those engaged in activities through social media and other online platforms, and reinforces the importance of compliance in this emerging sector.

Share Scheme Compliance

Our national share scheme compliance project, initiated in 2022, continued during 2025.

This project examines all tax events arising for individuals in receipt of share-based remuneration, together with employers' compliance with reporting obligations on same. This includes the requirement, introduced on enactment of Finance Act (No.2) 2023, that any gain realised on or after 1 January 2024 on the exercise, assignment or release of a right to acquire shares or other assets, should be taxed under the PAYE system.

During 2025, 396 interventions were closed with a yield of €22.8 million. This included €6.2 million in interest and penalties.

We will continue the share scheme compliance programme, taking both a dynamic and timely approach to mitigate risks identified and to address non-compliant taxpayers. We will continue to contact taxpayers who, according to information available to us, appear to have exercised share options in the years 2021 - 2023, providing them with an opportunity to self-review and regularise their tax affairs.

Rental Sector

The rental sector remains a key compliance priority for us. We are expanding our use of available data to better detect significant non-compliance and initiated a number of investigations during 2025. We are working with the Residential Tenancies Board to enhance data sharing and strengthen our collaborative efforts to address serious non-compliance in the residential rental sector.

Charities Sector

We continue to work closely with the Charities Regulator to promote good governance and ensure compliance with tax and regulatory obligations within the sector. Our joint approach combines guidance and outreach with proportionate compliance measures, including risk-based reviews and interventions where appropriate.

As part of this outreach we participated in webinars by The Wheel (the national association of community and voluntary organisations, charities and social enterprises) and the Charities Institute of Ireland to increase awareness of charities' obligations and strengthen voluntary compliance.

Payroll Related Reviews

Payroll related reviews also continue to be a key area of focus for our compliance programme.

Feature Article – Employment Misclassification Disclosure Opportunity

The Supreme Court judgment in *The Revenue Commissioners v Karshan (Midlands) Ltd.* had wide-reaching implications across all sectors, providing clarity on the legal principles and tests applicable when determining the employment status of a worker for income tax purposes.

We published detailed guidance on the implications of this judgment, to assist employers in understanding what it means for the taxation of workers they engage. This included the publication, in May 2024, of a new TDM which uses practical examples to explain each of the five steps involved in the decision-making framework for determining whether a worker is classified as an employee or self-employed for income tax purposes.

Recognising that the judgment changed the understanding of the correct legal principles and tests to apply on this matter, we provided employers with an opportunity to correct bona-fide misclassifications for 2024 and 2025 without the imposition of interest or penalties.

This initiative enabled employers, who had acted in good faith relying on prior case law or guidance, to regularise their payroll practices. This ensured the correct taxation of employees while promoting voluntary compliance.

This disclosure opportunity was announced in early September 2025, with the deadline for submission of disclosures being 30 January 2026. To assist businesses in reviewing their payroll practices, we issued further guidance outlining how to calculate and submit a disclosure, under the 'Code of Practice for Revenue Compliance Interventions'.

A total of 286 disclosures were submitted under this initiative and all submissions are being processed, with requests for PPAs being reviewed as part of this process.

We continue to monitor employment status as a key area of focus for our business compliance programme. Any misclassifications not addressed through this disclosure process remain subject to full tax, interest and penalty measures.

Since the introduction of PAYE Modernisation (PMOD) in January 2019, employers have been required to report their employees' pay and deductions in real-time, when they operate payroll.

Since 1 January 2024, employers have also been required to provide details of 'reportable benefits' made without deduction of tax, specifically the small benefit exemption, the remote working daily allowance and travel and subsistence payments. These ERR have further strengthened the real-time reporting carried out by employers.

Payroll related reviews and interventions, which examine the payment of staff expenses and the provision of benefits and salary payments to employees, are a routine part of our business compliance programme. ERR is integral to this, with information derived from these submissions being incorporated into our risk profiling systems and used to drive case selection.

Shadow Economy Activity

We actively challenge shadow economy activity and serious tax and duty evasion, including suspected fraud. Where such offences are uncovered, we pursue the full range of legal sanctions, including criminal prosecution, to reflect the gravity of the conduct.

In 2025, we secured 176 summary convictions for serious tax and duty offences, with court fines totalling €316,198. Additionally, the following 15 indictable convictions for serious tax and duty evasion were secured before the courts.

- Three indictable convictions for serious tax offences, with fully suspended custodial sentences imposed in two cases and 240 hours of community service imposed, in lieu of a custodial sentence, in one case.
- 12 indictable convictions for serious duty offences, as a result of which custodial sentences were imposed in seven cases, four of which were fully suspended. Community service orders, (ranging from 160 to 240 hours, and amounting to 880 hours in total), were imposed in four cases, in lieu of custodial sentences, whilst a fine of €20,000 was imposed in one further case.

In 2025, we referred 23 cases of suspected serious tax and excise evasion to the Director of Public Prosecutions (DPP) for consideration. At the end of 2025, there were 25 cases of serious tax evasion or fraud under investigation, and a further 37 cases were pending before the courts (Table 20).

VAT Fraud

We continue to enhance our analytics capabilities to develop measures to detect and combat the risk of VAT fraud. Bilateral cooperation with Member States on cross-border fraudulent VAT activities is an important element in managing this risk. We engage with international agencies and fora, including EUROFISC and IOTA, to share information regarding emerging trends and best practice.

During 2025, we raised tax assessments giving rise to additional VAT liabilities of €61.2 million and cancelled five VAT registrations where indications of fraudulent activity were displayed. We also wrote to 125 foreign suppliers to advise them of these cancellations.

Separately, Ireland accounts for a large portion of all EU VAT declared under the VAT OSS and IOSS schemes. Through our ongoing work on the implementation of EU e-commerce VAT measures, we collaborate with colleagues in other Member States to progress key compliance measures in this space, and to deal with emerging risks through targeted projects.

Over the course of 2025, we continued to enhance our cooperation and engagement with other tax administrations and stakeholders in OSS and IOSS policy matters. We also continued to strengthen our internal tax and customs collaboration in advance of the agreed reform and expansion of the IOSS scheme from 2028.

Transfer Pricing Interventions

We continue to carry out risk-driven transfer pricing audits and other transfer pricing compliance interventions to proactively identify and confront transfer pricing non-compliance, and this will remain a key priority for us.

Our transfer pricing compliance practices continually evolve in line with changes to legislation and new taxpayer business models. This includes adapting our risk assessment processes during 2025 to make greater use of annual transfer pricing documentation.

Over the last 10 years we have initiated 73 transfer pricing compliance interventions, 55 of which have been finalised. These finalised interventions have resulted in a yield of €824 million, which includes €246 million in interest and penalties, and a restriction in trading losses of over €1 billion, representing a corporation tax effect of €136 million.

Furthermore, amended corporation tax assessments with total underpaid tax of approximately €52 million were raised. The majority of these assessments are currently under appeal.

EU Sanction Programme

The EU has adopted a range of sanctions and targeted restrictive measures in response to Russia's invasive action against Ukraine. We adopt a risk-based approach to identify entities, groups and individuals subject to, or linked to individuals or entities subject to, these measures.

Refunds and repayments of tax have been frozen in respect of 27 entities due to the processes we put in place to ensure adherence with EU restrictive measures. These are notified to the Central Bank of Ireland on a periodic basis.

We have also undertaken compliance interventions on taxable entities potentially linked to persons included on the EU sanctions list, at the appropriate level of our CIF, and in response to the tax risks identified. This is in accordance with an approach agreed by all EU Member States.

Use of Data, Intelligence and Analytics

We collect information from many sources, including tax returns and third parties such as payment processors, government bodies, banks and certain intermediaries. We combine and cross-check this information with our records and intelligence, using advanced analytics to compare it with taxpayers' declarations.

This helps us identify discrepancies, find people who may be trading but have not filed returns and plan future compliance projects. By doing this, we build a clearer picture of compliance behaviour and sector-specific risks. We can then focus our resources where they will have the most impact to prevent and address tax and duty evasion, fraud, organised crime, illicit trade and smuggling.

We also welcome reports from members of the public in respect of suspected tax non-compliance and/or evasion. We received 1,743 reports through our external protected disclosure channels during 2025, up from 930 reports received in 2024. This includes reports made by individuals employed by a business, individual or organisation who wish to report information about potential wrongdoing related to tax, duty or customs controls.

We treat the information provided by members of the public and workers with the utmost seriousness and in the strictest of confidence. Where information provided is sufficiently detailed or specific, it is risk assessed and appropriate follow-up action is taken.

Expansion of Data Holdings

Data analytics remains central to our work in evaluating and improving the performance of our risk systems, as well as providing actionable insights from our large data holdings.

We will continue to expand our data holdings and use of data, and this expansion will be underpinned by legislation. We will also extend the network of third-parties we engage with, including banks, software companies and other financial-sector actors, to develop and enhance the system updates required to strengthen our real-time and natural taxation reporting ecosystems.

Key data analytics work we completed in 2025 is set out below.

- Supporting the implementation of the RZLT through the use of advanced location-based analysis to assess the accuracy of RZLT filings, in terms of location and land size, and to examine possible non-compliant behaviour.
- Identifying relationships between taxpayers using network graph modelling techniques to build holistic views of taxpayer relationships.
- Analysing the filing behaviours of taxpayers that submit corporation tax and self-assessed income tax returns. By focusing on liabilities and related payments, we aim to better understand the compliance journey and enable more targeted and effective use of resources to support compliance and confront non-compliance. This work will also provide the foundation for planned future risk models that will incorporate increased real-time capabilities in selecting cases for intervention.
- Developing data analytics tools that aid the determination of defined contracts or employments within the RCT regime, using payment details to indicate employment-type activity. Determining whether such contracts are 'of service' or 'for service' is of key importance in ensuring taxpayers are treated appropriately and protected under relevant employment legislation.

Exchange of Information

We have a range of statutory provisions and international agreements in place to facilitate the EOI with other tax administrations. The review of information received under these measures is another integral part of our profiling and risk assessment processes.

We continue to negotiate, agree, and implement new initiatives in relation to EOI during 2025, and some of the key developments and exchanges which took place are outlined below.

- Under DAC1, we exchanged data on property ownership and income, employment income, directors' fees, pensions and life insurance products.
- Under DAC6, we exchanged information on potentially aggressive cross-border tax planning arrangements.
- We conducted the first exchanges with relevant non-EU jurisdictions under the OECD Model Reporting Rules for Digital Platform Operators (MRDP), under DAC7. Exchanges with EU Member States commenced in 2024.
- DAC9 (Council Directive (EU) 2025/873), the EU mechanism for the automatic exchange of information (AEOI) of the top-up tax information return in line with the Pillar Two Directive, was negotiated and agreed in 2025. Its OECD equivalent, the GIR, was approved in 2024. The GIR contains detailed information relating to the worldwide operation of in-scope MNEs, including computations in line with the GloBE Rules.
- Ireland signed the GIR Multilateral Competent Authority Agreement (MCAA) in July and lodged notification to activate its exchange in December. Technical work is underway to disseminate GIR by reference to partner jurisdictions ahead of the December 2026 deadline for first exchanges.
- The Automatic Exchange of Readily Available Information on Immovable Property (IPI MCAA) was negotiated and agreed. Ireland is one of 26 countries and territories that have committed to joining this initiative.
- We exchanged financial account information under the CRS, in which 119 tax administrations participated
- In line with EU/OECD transparency on tax rulings, we shared details of 30 cross-border opinions issued in 2025 with other jurisdictions.
- We exchanged Country-by-Country (CbC) data with 71 other jurisdictions, informing high-level transfer pricing risk assessments and other BEPS-related risks.

EU Member States and other countries can also make specific requests for exchanges of information through Mutual Assistance. We contribute to, and benefit from, these exchanges. During 2025, we received 2,802 requests from EU Member States and other countries, while we made 524 such requests (Table 21).

Additionally, we received 52 Assistance Mutuelle communications from the European Anti-Fraud Office (OLAF). Many of the requests received relate to a specific customs risk concerning classification, valuation or origin.

During 2025, we provided support to the European Public Prosecutor's Office (EPPO) in Germany on foot of a mutual assistance request. This work involved a coordinated search of premises, across multiple Member States, to obtain information which may be relevant to the German authority's investigation into a €48 million VAT fraud case. A number of properties in Ireland were included in the search.

During these multi-jurisdictional searches, which involved over 300 tax officials and law

enforcement agency personnel, a large number of documents, electronic devices and evidence were seized, as well as cash, mobile phones, jewellery, cars, watches and gold worth €4 million.

During 2024, we secured funding from the European Commission's Structural Reform Programme for a multi-year project to strengthen our use of information received through international exchanges, and to improve the quality of information shared with other jurisdictions.

This project made significant progress during 2025, including the completion of the first phase which focused on enhancing the use of EOI. The second phase will identify further opportunities to improve the quality and effectiveness of information exchanged with other jurisdictions. The final phase will deliver tools to support us in evaluating the impact and effectiveness of exchanged information and further strengthening compliance and international cooperation.

Targeting and Disrupting Shadow-Economy Activities

Tackling shadow-economy activity and restricting opportunities for deliberate tax and duty evasion remains one of our core organisational priorities.

Multi-Agency Visits

In 2025 we continued to deepen collaboration and intelligence sharing, both across Divisions and with other Government agencies. This includes staff in Revenue, the DSP's Special Investigation Unit, and the Workplace Relations Commission (WRC), who work together to ensure that our approaches to tackling shadow-economy risk are aligned.

This led to a marked increase in operations by our shadow-economy teams during 2025.

Shadow-economy activities take many forms, ranging from individuals receiving 'off the books' cash payments from their employers or falsely claiming tax credits they are not entitled to, to organised crime groups involved in tobacco smuggling, fuel laundering and fraud. Our approach to identify and combat shadow-economy activity is, therefore, multifaceted and agile.



Revenue staff carrying out a multi-agency operation, alongside staff from the Department of Social Protection and National Parks and Wildlife Service

Our Joint Investigation Unit (JIU) operates on a flexible basis, to respond as operational needs arise. Colleagues within our JIU teams work closely with colleagues in the DSP and the WRC to make unannounced multi-agency site visits to premises, businesses and individuals. This work involves interviewing individuals on-site and collecting intelligence, with each agency supporting the work of the others to identify instances of non-compliance with tax, social welfare and employment legislation.

Traditionally, many of these visits have focused on construction sites, and we continue to focus on this sector, in addition to other sectors where risks relating to cash payments and classification of employment have

been identified. This includes, but is not limited to, the fishing industry, tourism and hospitality, hair and beauty, takeaway food and beverages, transport, and courier and delivery services.

In addition to these joint operations, we continue to assist other Government agencies in making checks on businesses and individuals. Such information is shared between agencies under the framework of Data Exchange Agreements and Memoranda of Understanding that we have in place.

The number of operations carried out in 2025 increased significantly, with our shadow economy teams carrying out 12,967 interventions, on either a standalone basis or in conjunction with other agencies. As a result of these interventions, 429 individuals were registered as new employees.

The increase in activity carried out during 2025, and the results of same, reflect the additional training and resources we have invested to combat shadow-economy risks.

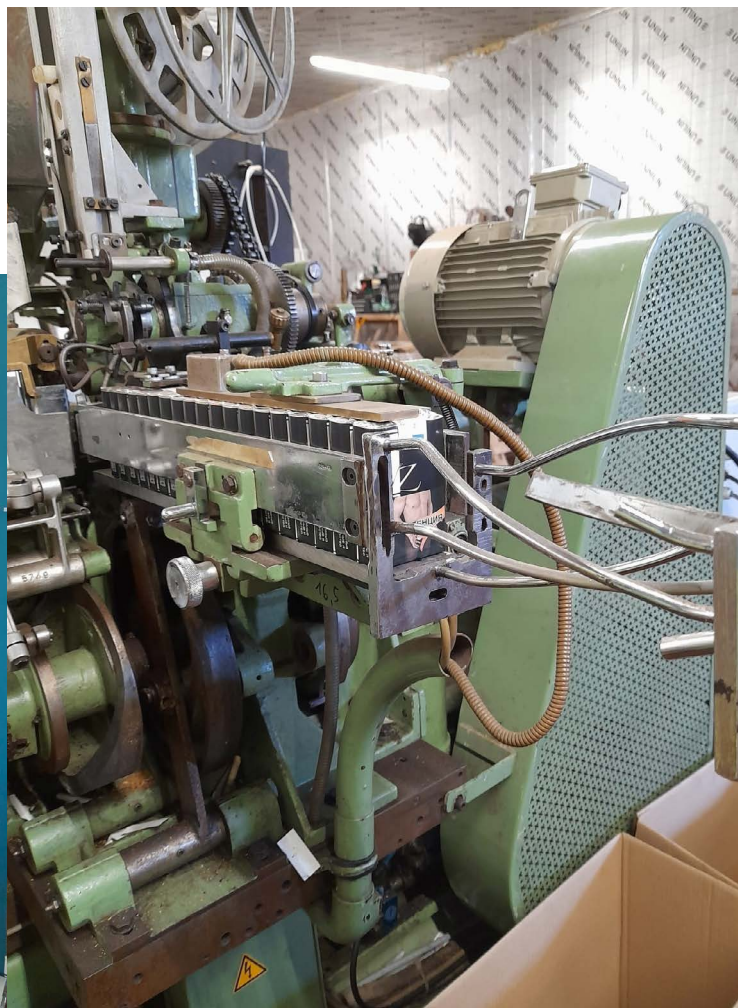
Illicit Tobacco Trade

We focus on all stages of the illicit tobacco supply chain, placing particular emphasis on identifying and disrupting the production, smuggling and distribution of unlawful tobacco products. Our objective remains to prevent the circulation of illicit goods and support the prosecution of those responsible for engaging in criminal activity within this sector.

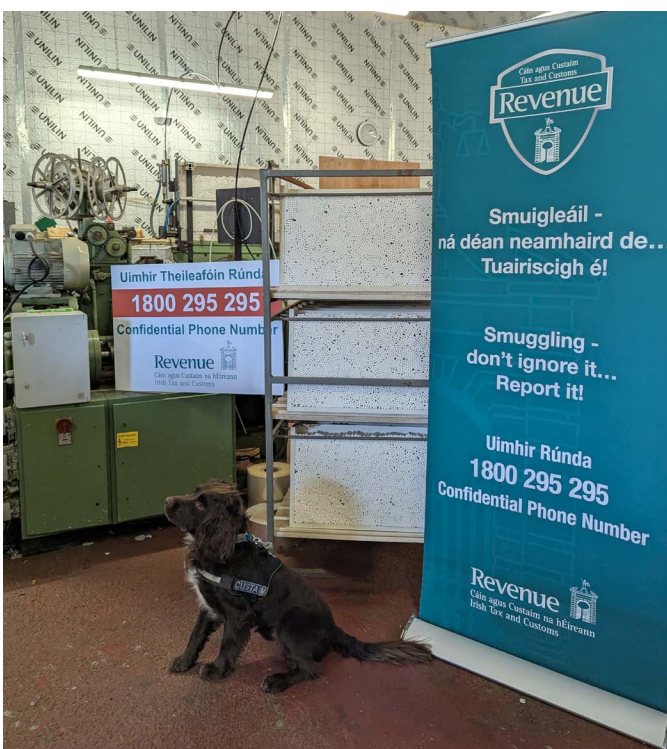
Through the use of advanced risk analysis, profiling methodologies and intelligence driven operations, we work to gain a clearer understanding of the scale, structure and evolution of the illicit tobacco trade. Our strategy includes the systematic development and exchange of intelligence at national, EU and international levels, enabling us to counter increasingly sophisticated methods employed by organised crime groups.

This integrated approach allows us to screen and examine cargo, vehicles, baggage and postal consignments in order to intercept illicit tobacco products before they enter the wider market.

Throughout 2025 a number of significant enforcement actions were undertaken by our teams, resulting in the disruption of both smuggling networks and domestic manufacturing activities. These actions resulted in the seizure of 46.9 million



Machinery found on-site.



Detector Dog Toby on-site of seizure in Ardee

cigarettes, with an estimated value of €42.6 million, and 23,673 kg of tobacco, with an estimated value of €21 million.

One of the most significant operations conducted by our teams during 2025 resulted in the discovery and dismantling of an illicit cigarette factory in Ardee, Co. Louth in March 2025.

As part of this intelligence-led operation our enforcement teams searched a premises, under warrant, where they discovered an illicit cigarette factory with the capability of producing approximately 720,000 cigarettes a day.

During the operation 660,000 cigarettes, with an estimated retail value of €595,500, and approximately 12 tonnes of raw tobacco, with an estimated retail value of €11 million, were seized. Other precursor components for the commercial manufacture of cigarettes, together with 24 pallets of filters and other processing and packaging facilities, were also found on-site. Five individuals were arrested.

This operation was conducted with the assistance of numerous units of An Garda Síochána, and in collaboration with other members of the cross-border Joint Agency Task Force (JATF), which included HM Revenue and Customs (HMRC) and other Northern Irish law enforcement agencies.

Other significant seizures of cigarettes and tobacco products made by our enforcement teams during 2025 include:

- 7.6 million cigarettes, with an estimated retail value of €7 million, seized in March following inspection of an unaccompanied container that had originated in the United Arab Emirates and arrived into Dublin Port from Antwerp. Detector dog Milo assisted in this operation.
- 9.9 million cigarettes, with an estimated retail value of €9 million, seized in May following inspection of an unaccompanied container that had arrived into Dublin Port from Rotterdam. The consignment was manifested as PVC windows and doors.
- 6.9 million cigarettes, with an estimated retail value of €6 million, seized in June following inspection of an unaccompanied container which had arrived into Dublin Port from Rotterdam. Our X-ray scanner was used during this operation.

Feature Article - New Regulations to Improve Controls Over Tobacco Products

Our work remains focused on preventing the circulation of unlicensed tobacco products and protecting both the Exchequer and legitimate businesses from the harmful impact of illicit trade. This includes both illegal tobacco products and tobacco products which have been legally purchased in another jurisdiction and brought into Ireland whilst availing of excise duty reliefs.

Excise duty reliefs enable individuals to bring duty-paid tobacco products from another EU Member State into Ireland for their own personal use, without paying additional duty and taxes. Abuse of this relief undermines the effectiveness of the tobacco tax, which is a key aspect of the Government's strategy to disincentivise smoking, which remains Ireland's leading cause of preventable death.

We are committed to targeting the onward sale of tobacco products brought into the State by private individuals and such abuse of the excise duty relief, which is evident in the quantity of tobacco products seized by our enforcement teams and the number of convictions secured in respect of tobacco related offences.

Results from the 2024 Tobacco Consumption Survey are also notable as they show a significant decline in the proportion of tobacco products consumed in Ireland that have had Irish duty paid on them, with over a third of cigarettes and almost half of all roll-your-own tobacco packs consumed not being taxed in Ireland.

As part of our work to strengthen rules relating to the amount of duty-paid tobacco products an individual can bring into Ireland from another EU Member State, without being subject to extra duty or taxes, we signed the Control of Excisable Products (Amendment) Regulations 2025 (S.I. No. 531 of 2025) during 2025.

Under these provisions, which came into effect on 9 December 2025, where an individual brings in duty-paid tobacco products in excess of the following quantities, this will be taken as clear evidence that the goods are not for personal use:

- Cigarettes: 800
- Cigarillos: 400
- Cigars: 200
- Other tobacco products (for example, roll-your-own): 1 kg.

In such cases the full quantity of goods will be seized, and the individual may also be prosecuted.

We launched an information campaign ahead of the commencement of these new regulations, to ensure that travellers were aware of and understood what the changes would mean for them. This included radio and social media advertising, and placement of signage in departure areas of all main airports in the State.



Top: Campaign launch event;
Bottom: Display of tobacco products previously seized

Fuel Fraud

We apply a multi-layered strategy to counter fuel fraud, which combines advanced marker technology, robust supply chain controls, targeted roadside checks and expert laboratory analysis. This approach continues to prove effective, and during 2025 we seized 62,737 litres of illicit fuel.

Since January 2024, the Euromarker (Accutrace Plus) has been in use across EU Member States and the UK. Engineered to withstand common laundering processes, it has strengthened governance throughout the fuel supply chain and enhanced detection capabilities.

Our work is underpinned by the State Laboratory's comprehensive chemical analysis of samples taken during roadside checks and operations, providing evidential support for prosecutions. We remain vigilant to new trends and risks in this area.

Cash Seizures

Under cash seizure provisions in the Proceeds of Crime (Amendment) Act 2005, we detain cash amounts of €1,000 or more where it is suspected that the cash is the proceeds of, or intended for use in, criminal activity. When we detain cash, we make an application to the courts requesting further time to investigate its source.

Once satisfied with the application, the courts may grant a detention order to allow us to carry out a comprehensive investigation. In cases where we establish that the cash seized represents

the proceeds of crime, we apply to the Circuit Court for a forfeiture order.

In 2025 we made 80 cash seizures to the value of almost €3 million (Table 18), and were granted 30 forfeiture orders by the District Court in respect of cash seizures amounting to €755,485 (Table 19).

In addition to our cash seizures, we collaborate closely with An Garda Síochána to tackle money laundering and terrorist financing activities. During the course of 2025, An Garda Síochána successfully secured two prosecutions as a direct result of cash seizures we had made, and adopted five further seizures to progress parallel money-laundering investigations.

A wide range of financial institutions and other designated bodies are also required to have procedures in place to prevent money laundering and terrorist financing, and to make suspicious transaction reports (STRs) to both ourselves and An Garda Síochána if they have grounds to believe that a client has been, or is engaged in, money laundering or terrorist financing. This includes the laundering of the proceeds of tax and duty evasion. During 2025 we received 67,276 STRs.

We also continue to manage the Central Register of Beneficial Ownership of Trusts (CRBOT), which helps to prevent money laundering and terrorist financing by improving transparency on who ultimately owns and controls Irish trusts.

Beneficial owners of a trust must be registered within six months of the trusts' establishment, and there were 22,603 trusts and 126,834 beneficial owners registered with CRBOT at 31 December 2025. This is an increase of 69% and 59% respectively on the figures at 31 December 2024.

We continued to engage with trust service providers and other bodies to raise awareness of CRBOT obligations during 2025, and this work will increase as we move ahead. We also launched an online portal to facilitate registration of non-resident trusts and are engaging with stakeholders to identify further opportunities to streamline this process.

These service enhancements will continue to build on CRBOT compliance, and we will continue to monitor compliance in this area as we move forward, taking appropriate action as required.

To facilitate the reporting of non-registration to the Registrar, we provided input to two new Statutory Instruments during 2025 – S.I. No. 311 of 2025, which amended Regulation 27 of S.I. No. 194 of 2021, and S.I. No. 440 of 2025, which amended Regulations 22 and 28.

Effective Frontier Management

We have primary responsibility for the prevention, detection, interception and seizure of controlled and prohibited goods and products intended to be smuggled or illegally imported into, or exported from, the State.

Drug Interdiction

Building on the ongoing successes of our frontier management and enforcement teams in recent years, we have continued to disrupt and dismantle the core supply chains of those involved in criminal activity. During 2025, our teams were involved in 18,601 drugs seizures, as a result of which 39,099 kg of drugs with a value of €191.1 million were seized.

We also continue to seize nitrous oxide canisters where there are reasonable grounds to believe its importation is not for legitimate purposes. While this product is legitimately used in catering and other industries, we have a range of powers under the Criminal Justice (Psychoactive Substances) Act 2010 to detain and seize these goods in instances where it is considered that they are intended for use as psychoactive substances.

As part of this work, we collaborate closely with other relevant Departments and agencies in the State, including An Garda Síochána, the Department of Justice, Home Affairs and Migration and the Health Products Regulatory Authority. During 2025, our teams seized 34,869 kg of nitrous oxide products with an estimated value of almost €1.3 million.

Given the global nature of the illicit smuggling trade, international law enforcement cooperation remains a key element in our overall response to drug interdiction. We work closely with relevant law enforcement agencies such as Europol, the Maritime Analysis and Operations Centre for Narcotics (MAOC-N) and the WCO to ensure that we remain at the forefront of anti-smuggling enforcement at an international level.

Furthermore, we are an active participant, along with our national and EU partners, in initiatives under the umbrella of the 'EU Roadmap to Tackle Drugs and Organised Crime'. These initiatives, including the European Ports Alliance, provide for EU-wide collaboration and information sharing on best practices to increase security and resilience in tackling the threat posed by drug trafficking, illicit smuggling and organised crime.

Nationally, we work closely with An Garda Síochána, particularly the Garda National Drugs and Organised Crime Bureau (GNDOCB), in joint investigations and operations. During 2025, we participated in 78 controlled deliveries of drugs, which led to 53 arrests, as well as a number of joint operations with the GNDOCB.

Four such unconnected joint operations, which took place over the course of a 10-day period in November 2025, resulted in the seizure of drugs to the value of over €6.6 million and the arrest of nine individuals.

This included the seizure of 220 kg of herbal cannabis, with a value of €4.4 million, following the inspection of a consignment manifested as footstools which had arrived from the USA. A further 10 kg of herbal cannabis and €10,000 in cash were seized by An Garda Síochána in follow-up searches.

Other seizures made during the course of these operations included 9 kg of ketamine seized during an operation in Co. Kildare, 30 kg of herbal cannabis seized in Shannon Airport, and 54 kg of herbal cannabis seized in Co. Meath.

Those involved in trading illicit goods and products continue to use increasingly inventive and complex smuggling methods and concealment techniques. We are agile in our response to this threat, ensuring that we deploy our assets and capabilities in the most effective way to detect, prevent and intercept illicit and prohibited goods and products.

Protecting the Maritime Domain

Our specialised Maritime Unit is responsible for monitoring and patrolling Ireland's coastline, safeguarding the maritime frontier and disrupting drug smuggling and other illicit activity at sea. We are also a member of the Joint Task Force (JTF), an interagency collaboration consisting of Revenue, the GNDOCB and the Irish Naval Service, which specifically targets illicit smuggling by sea into Ireland.

Within the maritime space, at-sea drop offs (ASDOs) have become an increasingly common smuggling method used by organised crime groups to smuggle drugs, primarily cocaine, into Europe from South America.

ASDOs involve large cargo ships, known as 'mother vessels', being loaded with drugs either while in port or while the vessel is at anchor off the coast. The mother vessel will continue its scheduled routing, where the contraband is then dropped into the water at a pre-arranged location and collected by smaller 'daughter vessels'. The drugs are then taken ashore and loaded into waiting vehicles.

Traffickers often rely on encrypted communication methods to coordinate these operations, which often take place in remote areas of the ocean in an attempt to avoid detection by enforcement authorities.

'Operation Pebble', which commenced in late June 2025, is an example of how the excellent collaboration and shared expertise of JTF members can effectively combat the use of ASDOs along the Irish coastline.

During the course of this intelligence led operation, the movements of a large merchant vessel, a high-speed rigid-hulled inflatable boat (RIB) and a motor vehicle were monitored before being successfully intercepted with the support of Gardaí from the GNDOCB, the Irish Naval Service ship LÉ William Butler Yeats, and a Maritime Patrol Aircraft from the Irish Air Corps.

As a result of this operation 440 kg of cocaine, with an estimated value of more than €31 million, was seized and four men were arrested and subsequently charged in connection with the attempted importation.

We will continue to enhance and deepen intelligence sharing with our law enforcement partners, as the quality and reach of our work in this space continues to evolve. Our capacity in the maritime domain has been further enhanced by the launch of our new customs cutter.

Feature Article – Revenue Launches R.C.C. 'Cosaint'

In August 2025 we took delivery of a new state of the art customs cutter, the R.C.C. 'Cosaint', which had been commissioned in 2023.

This commission was funded by the Exchequer and OLAF, under the EU Anti-Fraud Programme, and significantly enhances our capacity to combat smuggling in the maritime domain, protecting Ireland's customs territory and the EU's external borders.

R.C.C. Cosaint is equipped with advanced navigational and surveillance capabilities, as well as increased endurance and fuel efficiency, and is highly capable in adverse weather conditions. It is also fitted with gyro stabilisation which provides a more stable platform for boarding operations at sea, as well as dive support or drone operations.

Our commitment to energy-efficiency and environmental sustainability was central to the design of the vessel, which is compatible with biofuel and biofuel blends and will operate in hybrid mode utilising energy efficient twin auxiliary engines. R.C.C. Cosaint also meets the highest standard of Tier III emission controls, with significantly reduced NOx emissions.

We are pleased to have worked with the Armon Group, which has a proven track record in designing and building such vessels



Top: Revenue Maritime Unit onboard R.C.C. Cosaint;
Bottom: R.C.C. Cosaint at sea.

for international law enforcement, delivering the vessel ahead of schedule and on budget at a cost of €8.75 million (plus VAT).

The R.C.C. Cosaint replaced the R.C.C. 'Suirbhéir', which had been in service since 2004, and joins R.C.C. 'Faire' in the fleet. The names of our cutters reflect the enforcement roles of our teams, with Cosaint meaning 'Protection' and Faire referencing the former customs grade of 'Watcher'.

After its delivery in August, a period of sea trials and patrol exercises was completed, after which a formal naming and launch ceremony was hosted in Kinsale, Co. Cork, on 16 October 2025, to mark the commencement of R.C.C. Cosaint's operational service.

During the course of the ceremony a range of historical maritime traditions were observed, including the exchange of pennants to mark the formal transfer of ownership of the vessel. Commissioner Ruth Kennedy, Director General of Customs, was appointed 'Godmother' of the cutter and broke a bottle of champagne on its hull, to bless the vessel and wish it, and its crew, good fortune and safe seas.

The ceremony also provided us with an opportunity to recognise the skills and courage of all in our Maritime Unit, who crew the cutters and operate in a challenging and difficult environment.

R.C.C. Cosaint	Key Facts
Length	35 meters
Beam	7.3 meters
Draft	2.05 meters
Gross Tonnage	204
Maximum Speed	18 knots
Range	750 nautical miles
Crew	10

This enhancement of our capability in the maritime domain will build on the successes achieved in maritime operations in recent years. The seizure of over €157 million worth of cocaine on the MV Matthew in September 2023 is one such example of the successes which can be achieved through collaboration with our JTF and international partners.

Following the seizure and forfeiture of the MV Matthew, we took immediate steps to prepare for the vessel's disposal, commencing consultations with a shipping broker to market the vessel for sale as early as November 2023. This process could not, however, proceed until December 2024 as the vessel was required for evidential purposes.

On receipt of authorisation from the Special Criminal Court to release the MV Matthew on 2 December 2024, a shipping broker was formally engaged and the bidding process concluded in Q1 2025 when a preferred bidder was identified.

Significant regulatory and legal obligations were required to be fulfilled in order to finalise the disposal of the vessel, and to facilitate its removal from Cork Harbour, and we engaged extensively with the vessel's Flag State, Panama, from March 2025, to ensure these requirements were fully satisfied.

The manner in which regulatory processes were conducted by the vessel's previous owner resulted in certain difficulties and delays in progressing registration of title requirements. However, full 'Title of Ownership' in favour of Revenue was fully registered with the Panama Maritime Authority Ships Registry in December 2025. At this point, costs related to the management and maintenance of the vessel since September 2023 amounted to €13.7 million.

These costs included almost €3.4 million in relation to berthing and movement of the vessel, and over €4.5 million in relation to crews required to remain onboard the vessel for maintenance and safety. Remaining costs relate to the maintenance of the vessel, such as stores and

provisions, bunkering fuel, waste removal, repairs and maintenance, agent and professional fees and insurance.

At this juncture, it is intended to apply for a single voyage exemption to the Panamanian authorities, and to have the vessel towed to a recognised shipyard facility. We have engaged a Classification company, recognised by the Flag State, to undertake a Class survey to obtain the necessary certification for departure of the vessel. Certain remedial works are also being carried out to facilitate the ship's departure. These works are estimated to be completed in the coming weeks.

Revenue K9 Programme

Our land-based enforcement teams operate at all main ports, airports and mail centres, as well as freight forwarding premises, utilising the latest detection methods and technologies to identify and target those engaged in illicit trade, smuggling and organised crime. These teams have a range of assets, such as X-ray scanners and detector dogs, at their disposal to assist them in their work.

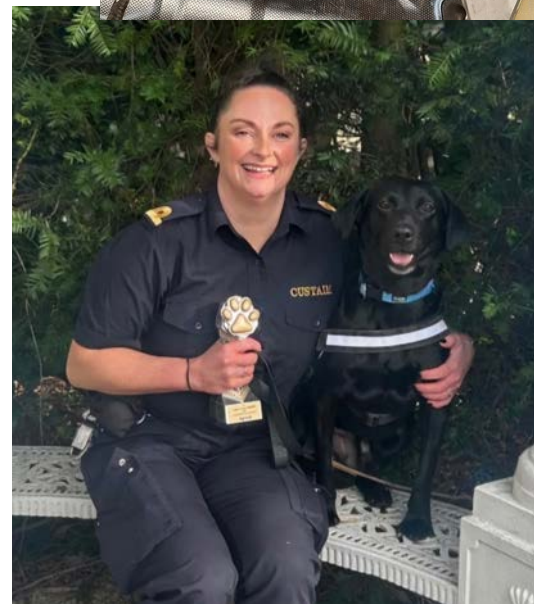
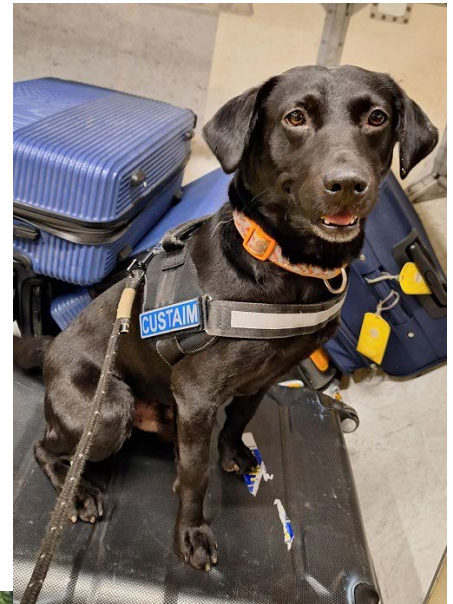
We currently have 26 detector dogs in our canine programme, and these teams are a national resource deployed across the country to support our operations. During 2025, our detector dog teams were instrumental in the seizure of drugs, tobacco products and cash to the value of almost €110 million.

Many of these detections have led to successful convictions and disruption to the activities of criminal gangs. We are very proud of our detector dogs, and their handlers.

Detector dog Jack, who was based in Dublin Airport prior to his retirement, was nominated for the 2025 Golden Paw Hero Dog Awards. This prestigious award recognises the bravery, dedication and life-changing impact of exceptional working dogs. Jack was overall winner in the Law Enforcement category.

Our detector dog teams, like all of our enforcement teams, are committed to continuously enhancing their skills through sharing experiences and insights with other law enforcement agencies.

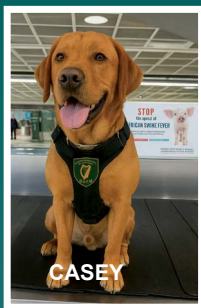
During 2025, two of our dog handlers attended a Common Learning Event Programme (CLEP) workshop in the Czech Republic on training and deploying cash detection dogs. In addition, the manager of our Detector Dog Unit travelled to Latvia to attend the newly established EUCAB K9 Network group, where they met with detector dog management counterparts from around Europe to discuss standards in training, certifications and international best practices.



Top: Detector Dog Jack at work
Bottom: Detector Dog Jack with his handler.



ALFIE



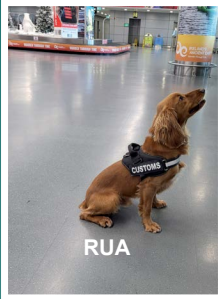
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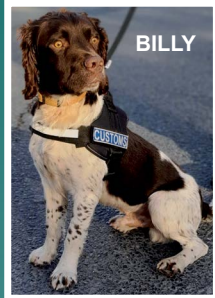
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MILO



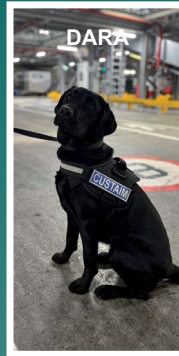
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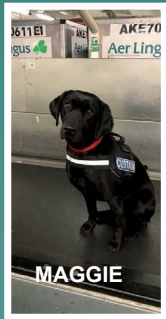
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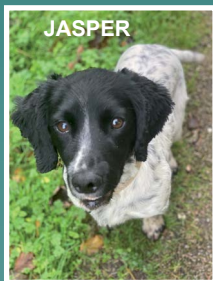
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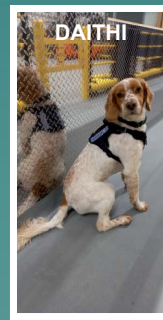
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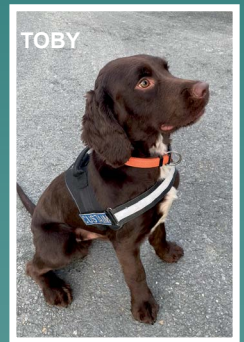
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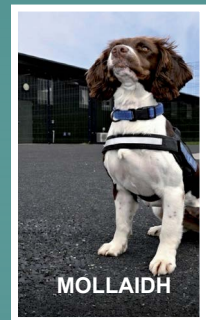
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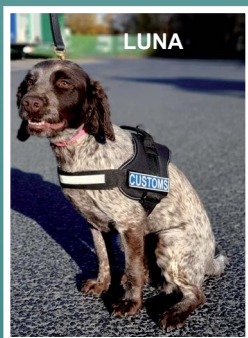
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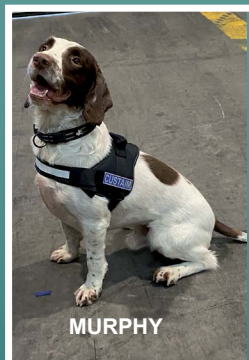
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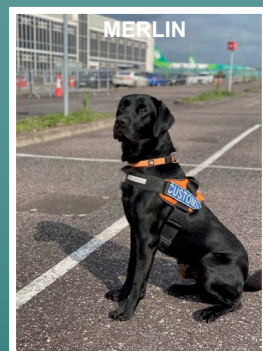
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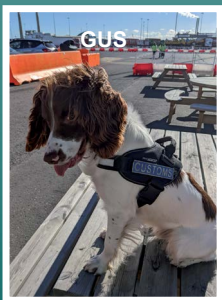
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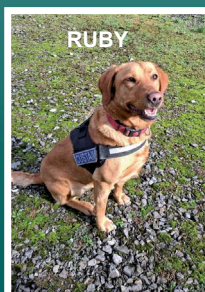
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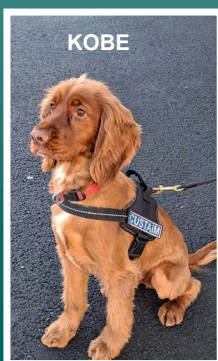
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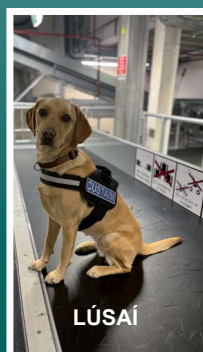
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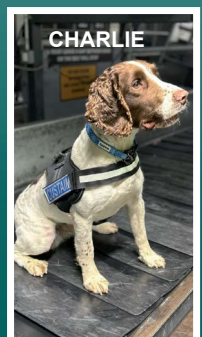
RUBY



KOBE



LÚSAÍ



CHARLIE

Rosslare Europort

The opening of new facilities at Rosslare Europort is another means by which our capacity to detect and intercept illicit trade and activity has been enhanced.

Feature Article – Development at Rosslare Europort

In response to changing trade patterns following the UK's exit from the EU, extensive development work has been ongoing at Rosslare Europort to create a permanent State Facility to process import and export controls from passenger and freight ferries in a single compound.

Construction of the new infrastructure, which was delivered by the Office of Public Works with contractor John Paul Construction, began in July 2023 and was completed in phases, with the official opening of Terminal 7 in early November 2025. Delivered on time and on budget at a cost of approximately €230 million, it is one of the largest capital infrastructure projects of its kind in Ireland.

The complex comprises 34 buildings, replacing temporary facilities established after Brexit in 2021. It provides modernised entry and exit points, enhanced facilities for drivers awaiting clearance, and permanent facilities for ourselves, the DAFM, the HSE and An Garda Síochána.

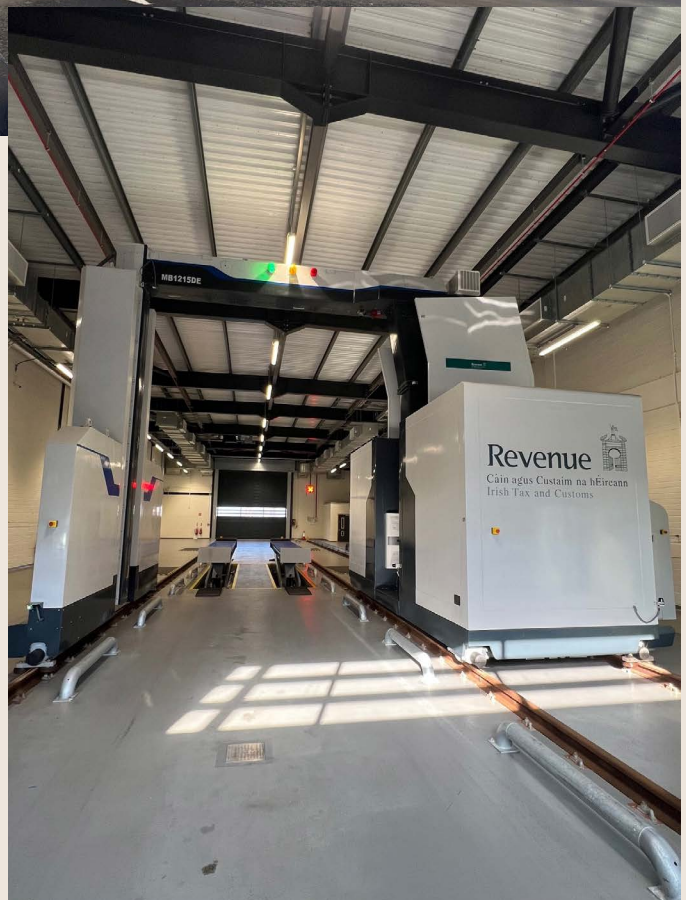
The upgraded infrastructure supports State agencies in delivering on responsibilities in relation to compliance with both national and EU legislation, providing a single facility for all necessary customs, SPS controls.

As part of this development, a high-energy gantry X-ray scanner was deployed in the new facilities. This scanner is the first of its kind in the State and enables advanced vehicle inspections. The scanner was utilised in the seizure of drugs to the value of almost €20 million in the initial period after its deployment.

This included the seizure of:

- 202 kg of cocaine, worth approximately €14.2 million, following the inspection of a separate freight unit which had disembarked a ferry from Dunkirk,
- 204 kg of cannabis, including both herbal cannabis and cannabis resin products, worth €1.25 million, and
- 58 kg of cocaine, worth €4.1 million.

Concealments detected during these operations show the lengths smugglers are prepared to go to import contraband, requiring a combination of intelligence gathering, effective detection tools and skilled enforcement officers to combat such efforts.



Top: Revenue laneways at Rosslare Europort
Bottom: Revenue x-ray scanner at Rosslare facilities

Collaboration

We play a central role in the State's response to illicit trade, smuggling and organised crime, working closely with international bodies and agencies to target serious and organised crime at source. In parallel, we facilitate the swift and efficient movement of legitimate trade, balancing trade facilitation with robust compliance risk management and decisive action against illicit activity.

This work is delivered in collaboration with a broad network of Government Departments and agencies in Ireland and overseas. Illustrative examples of these partnerships are detailed below.

Examples of our National Collaborations

- We work in close partnership with An Garda Síochána, the Criminal Assets Bureau (CAB), the Naval Service and the Defence Forces, providing mutual operational, intelligence and logistical support. During 2025, 17 of our staff were on secondment to CAB.
- We share real-time data on inbound consignments with the DAFM and the HSE to support the efficient movement of goods through our ports and airports from third countries.
- We coordinate enforcement actions and interceptions of prohibited and restricted goods in support of DAFM, the Food Safety Authority of Ireland (FSAI), the Department of Enterprise, Tourism and Employment (DETE), the HPRA, and the CCPC.
- We collaborate with national competent authorities, including the Environmental Protection Agency (EPA), ComReg and the Health and Safety Authority (HSA), to ensure products destined for the EU market are safe for consumers and workers and that imports do not compromise the environment, security or fair trade.
- We work closely with the Department of Justice, Home Affairs and Migration and other agencies through the Irish Passenger Information Unit, supporting its mandate to address passenger movements and combat serious crime and terrorism.

Examples of our International Collaborations

- We have seconded officers to Europol in The Hague, the Irish Embassy in the UK, MAOC-N in Lisbon, and the Irish Permanent Representation based in Brussels.
- We participate in the cross-border JATF where, together with An Garda Síochána, we exchange information and share intelligence with HMRC and other Northern Irish law enforcement agencies such as the Police Service of Northern Ireland (PSNI) and UK Border Force.
- We cooperate with our counterparts in other jurisdictions and work closely with international bodies such as the WCO, OLAF, the EPPO, and the European Multidisciplinary Platform Against Criminal Threats (EMPACT).

Feature Article – Collaboration with OLAF

We work closely with OLAF and all Member States to protect the EU's financial interests by targeting the illegal importation of products. An operation conducted in May 2025 is an example of the strong working relationships we have with OLAF, and other tax and customs administrations.

During the course of this operation our teams searched, under warrant, two warehouses at separate locations in the Wexford area. During this search operation a significant number of e-bikes and a small number of e-scooters were discovered.

It was established during this operation that several fraud techniques were being employed to avoid import duties, being anti-dumping and countervailing duties. Methods observed included false declarations of goods, unauthorised removal from customs transit procedures and fabricated claims that goods had Union status.



Site of seizure

Once inside the EU, the products were delivered to e-commerce warehouses, then distributed and sold to consumers without proper payment of duties, giving the perpetrators an unfair competitive advantage.

Almost 5,000 e-bikes and a small number of e-scooters were ultimately seized in this operation,



Generic ebikes

representing one of the largest removals of seized goods ever undertaken. The estimated retail value of the goods seized was €4.5 million, with the estimated potential loss to the Exchequer in respect of import duties being €2.3 million.

We continue to work with OLAF, and other international partners, to disrupt this complex fraud network and protect the EU's financial interests.

We are also active contributors to a wide range of OECD working groups and initiatives as set out below.

- We are active participants in the OECD's Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC), a global network of over 40 tax administrations committed to tackling tax avoidance. Within the legal framework of applicable bilateral and multilateral conventions, and TIEAs, we collaborate to share intelligence, experiences and practical solutions to common challenges.
- We participate in the OECD's International Compliance Assurance Programme (ICAP) and the EU's European Trust and Cooperation Approach. Both initiatives promote multilateral engagement and voluntary compliance, by enabling MNEs and tax administrations to work together across jurisdictions to assess risks, enhance transparency and resolve issues early.

Ensuring Fairness, Transparency and Effectiveness

Our mission is to serve the community by collecting the taxes and duties due to the State fairly and efficiently. We are committed to a tax and customs system that is transparent, effective and treats everyone fairly. To protect fairness and tax yield, we proactively identify and challenge tax avoidance and any use of legislation, reliefs or allowances in ways that were not intended.

We use our data to pinpoint and challenge schemes and transactions that create unfair tax advantages or indicate non-compliance linked to tax avoidance. We aim to do this effectively and, where possible, in close to real-time.

Aggressive Tax Planning Schemes

We have two dedicated Anti-Avoidance Branches, comprised of experienced auditors with strong analytical capabilities. During 2025, we completed 189 tax avoidance cases with a yield of over €41.7 million, including €11.7 million in interest and penalties. Additionally, at the end of 2025 we were actively challenging 130 cases involving potential tax avoidance, relating to 27 different transaction types.

Transaction structures currently considered as unacceptable tax avoidance, and which are under active project management, involve:

- transactions between individuals and special purpose companies which are designed to inappropriately claim a specific CGT relief,
- transactions between individuals and connected companies involving the sale of shares as a means of cash extraction,
- transactions between individuals and connected companies where assets and income have been transferred offshore by individuals, and
- transactions involving the claim to a specific CGT relief despite relevant conditions not being met.

In 2023 the Court of Appeal delivered a key judgment in respect of a case related to the generation of artificial trading losses, which the taxpayers concerned then utilised to reduce their taxable income from other sources. The Court of Appeal upheld our position that the scheme, which involved 231 taxpayers, constituted tax avoidance, endorsing the previous Determination of the TAC and subsequent High Court ruling.

During the course of 2023 and 2024, a number of taxpayers involved in the scheme settled their appeals. During 2025, a further 67 taxpayers settled their appeals, yielding almost €15.5 million (including just over €5 million in interest and penalties). Engagement in the remaining 27 interventions, relating to 10 individuals, is ongoing.

Offshore Evasion

Confronting offshore tax evasion is a central pillar of our compliance framework and decades of sustained action in this space have delivered in the region of €3 billion in tax, interest and penalties.

We proactively pursue those who use offshore accounts, structures or assets to evade or avoid tax. Our approach is grounded in a robust legislative framework, including targeted anti-avoidance provisions and the general anti-avoidance rule (GAAR). In appropriate cases, we use statutory powers to obtain information from financial institutions and other third parties and apply data-driven analysis to assess compliance.

Our work is reinforced by international cooperation. We help design and operate the systems and networks that support cross-border compliance, and we actively exchange information with other jurisdictions under Mutual Assistance arrangements, TIEAs and other international agreements such as the Foreign Account Tax Compliance Act (FATCA).

Our Offshore Assets Group (OAG) makes full and effective use of these data holdings to identify and pursue tax evasion. In 2021, the group identified an investment fund used to acquire a material interest in an offshore fund and initiated 139 compliance interventions in respect of same.

Over 70 appeals were subsequently lodged and, in issuing its first Determination in December 2023, the TAC upheld our position that any gains from the fund are liable to income tax rather than CGT. At 31 December 2025, 127 of these interventions have been closed with a yield of €5.3 million (including €1.4 million in interest and penalties).

People, Technology and Sustainability

Investing in Our People

6,980 Full-Time Equivalents



27% of staff joined the organisation within the last three years

43% of staff have been part of the organisation for more than 10 years

491 Staff Recruited in 2025



7% of workforce have joined the organisation within the last year

20% of staff are between the ages of 20 and 39

33,897 Training Days Delivered



12,326 audit programmes training days

7,607 technical taxes training days

7,103 customs and excise training days

80 3rd Level Qualifications Awarded



30 Diplomas in Applied Taxation

14 BA (Hons) in Applied Taxation

35 Customs Certificates

1 Master's in Business Administration

128 Other Qualifications Awarded



61 Tax Certificates

57 Tax Technicians

2 Chartered Tax Advisors

8 Certificates in HR Practices

Culture and Sustainability

Job Satisfaction



86% of staff would be happy to spend the rest of their career in Revenue

88% of staff agree that they enjoy their work

Our Culture



Launched a new organisation wide internal communications initiative

Launched new Equality, Diversity and Inclusion Hub

Certification Audits Passed



ISO 27001 – Information Security Management (Re-Certification)

ISO 22301 – Business Continuity Management Systems (Surveillance)

ISO 20000 – Service Management (Re-Certification)

AI-led Efficiencies



Our RevAssist assists case workers in intelligent search and query of our TDM repository

Launched sandboxed LLMs to assist with document summarisation and idea generation.

Climate Action Roadmap



10 EVs and energy efficient cutter added to fleet

All procurement competitions featured green criteria

People, Technology and Sustainability

Our ability to innovate and adapt has long underpinned our achievements in delivering on our core mission. We apply new technologies and continuously improve our business practices so that we can respond swiftly to shifts in taxpayer behaviour and the broader economic landscape.

At the heart of this capability are our people. Nearly 7,000 staff, based in 50 offices nationwide, work within an environment that prioritises their safety, health and wellbeing. As part of our vision to be an employer of choice, we remain committed to providing a positive, inclusive and engaging workplace that values diversity and supports our people to fulfil their potential.

We continuously build on our organisational capacity through targeted recruitment and ongoing investment in training. This grounding, together with our ability to harness new technologies and refine our business practices, ensures that we can effectively respond to changes in taxpayer behaviour and developments in the wider economic and business environment.

Our People

At the end of 2025, there were 7,139 permanent staff working in the organisation, equating to approximately 6,980 full-time equivalents (FTEs).

Recruitment

To build and retain internal capacity, talent and leadership, and to ensure that we have the right people and skills, we use targeted recruitment. During 2025, we appointed 491 staff across all grades through open and internal recruitment, interdepartmental and Top-Level Appointments Committee (TLAC) competitions. In addition, 72 staff availed of transfers into Revenue, or an internal mobility move during 2025.

Role	Appointments	Transfers
Assistant Secretary	4	-
Principal Officer	10	-
Assistant Principal	55	1
Solicitors / Legal Advisors	3	-
Higher Executive Officer	66	16
Administrative Officer	5	9
Executive Officer	126	4
Clerical Officer	222	42

Our recruitment programmes remain focused on fostering a diverse workforce that represents a contemporary and evolving Irish society. For more than 20 years we have partnered with national work-based learning programmes to open pathways into public service careers for people with diverse learning needs.

Building on our successful partnership with the North-East Inner City (NEIC) initiative in 2024, we once again delivered a NEIC TY Work Placement Programme (WPP) during 2025.

Through the WPP we developed and rolled out a varied series of colleague-led workshops showcasing the work



Commissioner Ruth Kennedy delivering a presentation to NEIC participants

done by teams across the organisation in relation to cybersecurity, media engagement, court appearances, compliance interventions and frontline frontier management work.

The initiative also offered us an opportunity to promote Revenue as an employer of choice to cohorts that would not, traditionally, attend other employment outreach events we participate in.

Ten students from two DEIS schools in Dublin 1 participated in the WPP. Feedback from the students indicates that the programme gave them new and positive skills and experiences.

We also continue to participate in the Willing, Able, Mentoring Programme (WAM) programme, which provides paid and mentored work placements for graduates with disabilities. These placements provide valuable work experience and a pathway to permanent employment through a confined recruitment campaign at the end of the placement.

Through our participation in this programme, 35 candidates have gained meaningful, supported work experience in Revenue over the last decade. During 2025 alone, five WAM graduates had placements across the organisation.

We prepare managers and teams to support success and enable participants to begin building digital literacy, data handling, customer service and teamwork skills from day one. These supports include:

- manager training on disability confidence and inclusive leadership,
- clear learning goals, regular check-ins and structured feedback,
- dedicated mentor and buddy systems for day-to-day guidance, and
- reasonable accommodations tailored to individual needs.

Participants bring fresh perspectives and insights that improve how we design and deliver services for all taxpayers. Our participation in the programme has also enhanced the accessibility of our communications and processes.

In 2025 we received the prestigious Leader Award, in recognition of our significant contribution to the WAM programme over the past decade. Going forward, we will continue to play our part in building a sustainable talent pipeline and expanding career pathways in the Civil Service.

Gender Balance

We recognise the importance of gender balance in the workplace and remain fully committed to addressing any gender imbalances that can be influenced by measures within our control.

Feature Article – Gender and Pay in Revenue

Under the Gender Pay Gap Information Act 2021, organisations with more than 50 employees are required to report annually on their hourly gender pay gap across a range of metrics.

Our 2025 Gender Pay Gap Report, published in November 2025, found that our gender pay gap is broadly neutral, with pay levels close to parity between male and female employees. In 2025 the average hourly pay of males was 1.9% higher than the average hourly pay of females, showing that the pay gap decreased in recent years and has remained stable since 2023.

A key factor influencing the gender pay gap in organisations is the higher proportion of men in more senior positions relative to women. Female representation across all grades has increased steadily in recent years and it is notable that:

- 61% of all staff are female, with female representation at each level of the organisation exceeding 50%,
- women now hold 59% of all senior management roles (up from 46% in 2017), and
- for the first time in our history, two of our three Board members are women.

This progress has contributed to the effective elimination of our gender pay gap.

While there was previously a greater imbalance in the proportion of men and women choosing to work part-time, this trend has narrowed from 24% of women in 2019, to 11% in 2025. This is attributable, in part, to our hybrid work arrangements which have supported greater female participation in the workplace.

These trends also reflect ongoing initiatives to promote gender balance in our workforce, including:

- participation in the 30%+ Club, a global campaign focused on increasing gender diversity in leadership roles,
- ongoing engagement with the OECD FTA Gender & Diversity Network, and
- hosting in-person forums to mark International Women's Day, providing staff with opportunities to share experiences and discuss gender related topics with our Board.

Training and Development

Another key element in our vision of being an employer of choice is enabling our people to reach their full potential and providing access to the relevant training to enable them to perform their job to the best of their ability. During 2025, almost 33,900 training days were delivered to our staff (Table 22), and we are proud to make this investment in our people.

We continued to foster strong educational partnerships with the ITI, the University of Limerick (UL) and other third-party training providers during 2025. We also continued to adapt our personal and professional development programme, to provide staff with greater opportunities for capability development.

Meanwhile, our internal training branch continued to develop and expand the wide range of training supports available to our people. By utilising a mix of self-managed eLearning, recorded training content and virtual and in-person classes, we provide professional development opportunities that enhance the technical knowledge, skills and professionalism of our workforce.

We also provided needs-based tax technical training through externally accredited programmes, and in-house standalone training modules. Some examples of training undertaken during 2025, and key achievements in that regard, are set out below.

- 80 third level qualifications were awarded to our staff by UL, including Customs Certificates, Diplomas in Applied Tax Administration, BA (Hons) Degree in Applied Taxation and a Master's in Business Administration (Table 23).
- 120 professional tax qualifications were awarded to our staff by the ITI, including Chartered Tax Adviser and Tax Technician qualifications (Table 24).
- 8 staff members were awarded Certificates in Human Resources Practice by the Institute of Public Administration (IPA) and the Chartered Institute of Personnel and Development (CIPD).

We are also committed to developing leadership pipelines, and during 2025 we delivered a comprehensive range of skills and capability development programmes to enhance the leadership, management and soft skills of our staff. This investment is particularly beneficial to the 7% of staff who are under the age of 30 and have joined the organisation during their early career.

Our Ways of Working

Our 'Revenue Working Arrangements' continue to be one of the key factors which contribute to Revenue being an employer of choice for many people.

Feature Article – Revenue Working Arrangements

Our staff perform a wide range of functions, and many roles involve off-site work. This includes our legal staff, customs and enforcement teams, as well as colleagues who conduct compliance checks and interventions at business or agent premises. Accordingly, Revenue has never been a traditional office-based organisation and not all roles within the organisation are suitable for hybrid working arrangements.

Notwithstanding this, we have fully embraced the strategic advantages of hybrid working with a view to supporting our existing workforce and widening our access to a broader talent pool. In 2025, approximately 86% of our employees availed of our hybrid working arrangements to some extent, reflecting our commitment to enhancing job flexibility and satisfaction.

To ensure the continued success of this model, we undertook a comprehensive review and revision of our 'Working Arrangements Policy' during 2025. This was complemented by dedicated empirical research to deepen our understanding of the complex relationship between hybrid work and employee outcomes, ensuring our approach remains effective and aligned with best practice.

As part of our analysis, we reviewed international evidence on this topic. While some studies find that working from home can increase productivity, others report a decline, often attributing it to challenges in collaboration, communication and mentorship.

These insights therefore show that there is no one-size-fits-all approach to hybrid working, suggesting that organisations need to be agile and tailor hybrid arrangements to improve performance.

A substantial body of research demonstrates a strong, positive link between job satisfaction and overall organisational performance, with higher job satisfaction being generally correlated with increased productivity, stronger employee engagement, greater organisational commitment and lower staff turnover.

By examining the factors that drive job satisfaction within Revenue, our empirical analysis provides important insights to assess the effectiveness of our current working arrangements and identify areas for improvement.

Our analysis demonstrates that some of the most significant influences on job satisfaction for our people are:

1. autonomy and work-life balance - the ability to manage their own work and maintain a healthy balance between professional and personal life,
2. wellbeing - feeling less exhausted and more engaged with their role,
3. effective management - having a supportive manager who engages in regular one-to-one meetings, distributes work fairly and provides recognition, and
4. career development - a clear sense of a career path and opportunities for professional and skills development.

Hybrid working is strongly associated with many of these core conditions that foster job satisfaction. Employees who work from home more frequently were significantly more likely to report a better work-life balance and feel less exhausted than colleagues who work predominantly from the office. This suggests that the flexibility afforded by the hybrid model can support employee wellbeing.

The research also considers common concerns that remote work might hinder professional growth. The analysis found no negative association between working from home and employees' perceptions of their career path or skill development opportunities.

Perhaps the most surprising finding relates to professional isolation. A common concern with remote working is that it may lead to employees feeling disconnected from their colleagues and the organisation. However, our data challenges this assumption. While our survey found that over 18% of all employees reported feeling isolated, our analysis indicates this is not driven by remote working. In fact, the data shows a clear association between working from home and feeling less isolated.

Employees who work from home at intermediate and high frequencies were significantly less likely to report feeling isolated in their role compared to those who work primarily in the office. This may indicate that for those who attend the office frequently the in-person engagements may no longer meet their expectations for work-based social interactions.

Secondly, the shift to hybrid work has prompted a more structured and deliberate approach to communication and management. The analysis shows that employees who work from home more often tend to have more frequent one-to-one meetings with their managers and are more likely to feel their work is recognised.

This suggests that managers and teams have successfully adapted, using digital tools and formalised check-ins, to mitigate the risks of disconnection and ensure all team members remain engaged and visible.

Overall, the analysis supports our understanding of how hybrid working arrangements affect job satisfaction in Revenue and helps identify areas for future initiatives.

However, the benefits of hybrid working can change over time as employees and organisations evolve. For example, while the initial gains in flexibility may be significant, potential downsides such as a weakening of professional networks could emerge over a longer period. This highlights the importance of continuously monitoring employee experiences and organisational outcomes to ensure our policies remain responsive and effective.

As part of our evaluation and findings, we recast our Working Arrangements Policy. The revised policy, published in April 2026, reflects current work practices, leveraging our geographical locations, technology, remote working options and shared office spaces to replicate the office experience wherever we are working from.

Of paramount importance is that the policy enables us to deliver on our mandate whilst providing the necessary flexibility to ensure that business needs are met. This approach will ensure that as an organisation we continue to foster and embed our culture and values, deliver for our customers and safeguard the benefits of our working model for staff.

Staff Profiles

Oksana Makovetska – Clerical Officer, Collector General’s Division

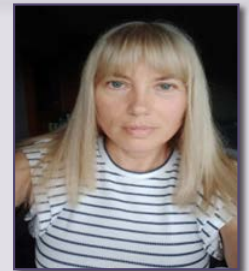
I moved to Ireland from Ukraine in 2022, where I had earned a Master’s Degree in International Economics and Management and was employed with the Pension Fund of Ukraine.

I joined Revenue in April 2025 as a Clerical Officer and was first assigned to the Debt Management section in the Collector General’s Division in Sarsfield House, Limerick. My work in this role focused on securing payment of outstanding tax liabilities using compliance and enforcement methods, while working constructively with taxpayers to agree payment arrangements.

In November 2025, I transferred to the Payment Accounting section, where I process electronic and cheque payments from businesses and ensure funds are attributed to the correct taxpayer accounts.

I am still settling into my new role and learn something new every day through the support of my very helpful colleagues.

Although I am new to Revenue, the interesting work, opportunities to learn and develop, flexible working arrangements and strong team culture make Revenue a place I am delighted to come to each morning.



Brian Kirby – Executive Officer, Personal Division

Having gained a diverse range of experience in several private-sector roles I joined Revenue as an Executive Officer in April 2025 and am based in the Tralee Office as part of Personal Division’s Compliance Branch.

In my current role, I engage in a variety of case-working activities. These include reviewing cases selected for compliance appraisal through Real-Time Risk Analytics, communicating with taxpayers and collaborating with colleagues to ensure our compliance work is completed to the highest standard and in line with our Code of Practice for Revenue Compliance Interventions.

I have also been entrusted with working on compliance interventions and have contributed meaningfully to my team’s overall yield and results.

Overall, I find the role to be both varied and fulfilling and I particularly value the inclusive and supportive work environment within the organisation. I also value the genuine commitment to employee welfare through hybrid working arrangements and the range of supports available, which have had a significant positive impact on my ability to maintain a healthy work-life balance.



Jenny Stones – Administrative Officer, Corporate Services Division

I joined Revenue in June 2021, through an Executive Officer competition run by the Public Appointments Service. Prior to this I had worked in An Garda Síochána for almost 20 years.

On appointment to Revenue, I was assigned to the Workforce Assignments and Deployments Unit in Corporate Services Division. I was delighted to be working in this fast-paced environment, and I thoroughly enjoyed being part of peoples' recruitment journey into Revenue. I endeavoured to welcome people into Revenue in the same friendly manner that was shown to me.

In 2022, I was promoted to the role of Administrative Officer and am now part of the Applicant Tracking System (ATS) Project team. This team manages the system used by candidates when applying for jobs in Revenue.

I was attracted to the Civil Service due to the opportunities it offered in terms of career progression and work-life balance. I have thoroughly enjoyed the past five years in Revenue, and the moves to different units has allowed me to upskill both formally and informally, and work alongside some amazing colleagues.



Emma Curley – Higher Executive Officer, Investigation, Prosecution & Frontier Management Division

I joined Revenue as a Clerical Officer in 2000, straight after leaving school, and initially worked in PAYE before being reassigned to Dublin Port as a customs officer. Following my promotion to Executive Officer I worked in Revenue Legislative Services, in a statistics-focused role, before returning to work in Dublin Port in a frontline enforcement role.

On promotion to Higher Executive Officer, I assisted with Ireland's response to the COVID-19 pandemic as a team leader in the national contact-tracing programme. Having the opportunity to become directly involved in work to support national efforts in these circumstances is not something I had expected when I first started my career with Revenue. I am very proud of the contribution I made to these national efforts during this time.

I have now returned to work in our Investigation, Prosecution and Frontier Management Division, and am based in the International Liaison Unit. This role involves representing Revenue's position on customs and excise enforcement matters at international meetings, and I draw on my previous frontline experience when preparing briefings and policy documents.

This work is very varied and gives me a unique opportunity, which many other career paths could not provide, to help shape policy at EU level as part of my day-to-day work.



Seán Carabini – Assistant Principal Officer, Accountant General's and Strategic Planning Division

Following a varied career in the Public Sector, I joined the Communications Branch in Revenue in early 2024. Having many years of experience in public sector communications, I was pleased to be assigned to the Communications Content Unit.

This unit acts as content editor for over 3,000 pages on revenue.ie and has recently commenced work to develop and enhance Revenue's social media presence. As part of this work, my team liaises with in-house Subject Matter Experts across the organisation to write and present tax information in a manner suited to public consumption.

A large part of our role is to understand how the public engages with information online. We then try to shape and tailor Revenue information to meet the diverse needs of the wide range of people who use the Revenue website. We have embraced and adopted the use of AI tools to assist with this work.

On a professional level, I find it very rewarding to work for an organisation that appreciates innovation and that is open to exploring new ways of approaching problems. On a personal level, I have particularly enjoyed the work life balance in Revenue and am very appreciative of Revenue's practical commitment to hybrid working.



Sandra Davey – Principal Officer, Revenue Solicitor's Division

I joined the Revenue Solicitor's Division in 2012, having previously trained in criminal defence and served as a State Solicitor in the Chief State Solicitor's Office. I began my career in Revenue as a solicitor on the Indirect Taxes team, working on a wide range of matters brought before the former Appeal Commissioners and the District, Circuit, High and Supreme Courts.



Following promotion to Assistant Principal in 2016, and then Principal Solicitor in 2020, I led the Insolvency Legal Team before returning to Indirect Taxes in 2022. I now lead a team of eight legal professionals who provide legal advice and representation on VAT, stamp duty, CAT and excise matters. I also lead the Divisional Office, including the General Support Services Team, supporting all of the Division's legal teams.

I have thoroughly enjoyed a challenging and rewarding legal career with Revenue over the past 14 years, working on many precedential cases including representing Revenue in *Bookfinders v Revenue*, the Supreme Court's first fully remote hearing in 2020.

I have also had the unique opportunity to build networks with, and work alongside colleagues who are experts in their field of tax and customs administration.

Our Culture

We are a responsive organisation that nurtures a positive, engaging and rewarding workplace. Our values of respect, professionalism, collaboration, agility and integrity guide the way we work with one another and how we serve taxpayers every day.

Our people are at the heart of everything we do, and we are committed to continuously improving our working environment, to ensure we provide a rewarding, meaningful and positive working experience for everyone.

During 2025 we carried out a Staff Engagement Survey, to seek the views of our people on a variety of topics such as job satisfaction, wellbeing, culture and managerial support. The survey results provided invaluable insights on these matters, and also identified areas where there is scope to try new and different approaches, including internal communications.

Feature Article – Insights from our 2025 Employee Engagement Survey

Our capacity to deliver a world-class tax and customs administration is driven by the dedication, professionalism and agility of our people. To ensure we continue to foster a supportive and dynamic workplace, we actively listen to our staff and the feedback they provide. The 2025 Employee Engagement Survey, the fourth in our series since 2020, is a cornerstone of this commitment.

With a 72% response rate, representing over 5,000 colleagues, the survey provides a comprehensive and representative view of our organisation, highlighting our strengths and guiding our path for continuous improvement.

91%
of employees
would recommend
Revenue as a good
place to work

86%
of staff would be
happy to spend the
rest of their career
in Revenue

The results clearly show that Revenue is an organisation with a highly engaged, satisfied and committed workforce, well-positioned to meet the challenges of the future, with the survey showing that a significant share of employees would recommend Revenue as a good place to work. This endorsement is underpinned by high levels of job satisfaction, which scored an average of 7.4 out of 10.

This satisfaction translates into long-term commitment, with 43% of all staff having been part of the organisation for over 10 years.

The deep institutional knowledge and seasoned expertise of our staff is extremely important in maintaining our capacity to deliver high quality services for taxpayers and stakeholders. This is blended with a steady inflow of new talent, bringing fresh ideas and skills to the organisation, with 7% of our people having joined the organisation in the past year and 27% having three years' service or less.

Furthermore, the findings suggest our workforce is highly adaptable. While many of our people are happy in their current roles, a majority remain open to developing their skills and embracing new challenges, demonstrating the agility that is central to our success.

The successful integration of hybrid working stands out as a major achievement, with 92% of employees believing this change has been positive for the organisation and 86% availing of this model to some extent.

Hybrid working has become an embedded and effective part of our operational fabric, supported by a flexible mindset among our people and the right resources to ensure effective and secure ways of working. This demonstrates a shared commitment to maintain productivity and collaboration in a modern, evolving work environment.

The survey highlights a strong and positive organisational culture, built on a foundation of trust in leadership and excellent managerial support. Almost 90% of employees believe senior management uphold the values of our Employee Engagement Charter, and a high share are confident in the decisions made by leadership.

This trust permeates all levels of the organisation, with over 90% of staff feeling trusted by their manager and well-supported in their work. The data also reveals a culture of collaboration and proactive support among colleagues, with over 60% of employees reporting that they provide coaching or mentoring to a colleague at least once a week.

Our commitment to equality, diversity and inclusion (EDI) is strongly felt, with most employees agreeing that we value diverse identities and appreciate individual talent. These insights affirm our progress and reinforce our dedication to ensuring every colleague feels respected and included.

85%
of staff say they are confident in the decisions made by senior managers

90%
of staff say they feel trusted and supported by their manager

94%
of staff agree that we value and promote EDI in the workplace

Employee wellbeing is another key priority, and the survey confirms that staff recognise this commitment. Over 85% of employees are aware of our RevWell initiatives, and broadly agree that we support their wellbeing.

While overall wellbeing scores remain stable and compare favourably with national figures, the survey provides valuable data to help us target support more effectively, particularly in addressing challenges such as social interaction in a hybrid environment.

83%
of staff feel that the organisation supports and values their wellbeing

Career development is another area of focus. The survey shows that a majority of employees are confident in their ability to succeed at a more senior level and know what is needed to achieve promotion. Key factors that encourage ambition include manager support, access to mentoring, and the retention of flexible work patterns. These findings will directly inform our strategies for talent management and leadership development.

As technology continues to reshape the world of work, our staff have shown they are ready to adapt. A significant majority expect technology to transform their work and are prepared for an accelerated pace of learning. Encouragingly, many of our staff believe that AI will support them in their roles, viewing it as a tool for enhanced efficiency and effectiveness.

This forward-looking perspective, combined with high levels of engagement and a culture of continuous improvement, ensures that we are well-equipped to navigate the future and continue delivering on our vital mandate.

71%
of staff believe AI will create efficiencies in their workflow

70%
of staff are prepared for an accelerated pace of AI learning

While the survey results highlight many areas of strength across the organisation, they also provide valuable feedback on specific areas where we can focus our improvement efforts.

The survey indicates that 65% of staff consider our internal communication to be effective, and this is closely linked to the finding that 62% feel they have a good understanding of where the organisation is going. Whilst this level of engagement is positive, this feedback points to a desire for greater clarity on our strategic goals and a more robust flow of information across the organisation.

These insights have been instrumental in shaping our priorities, and we have taken this feedback as a mandate for

action. Following the publication of our latest Statement of Strategy, we launched our 'Shared Conversations' internal communication initiative in November 2025.

Through this initiative we hosted a series of events to translate our strategic objectives and priorities into practice, and to discuss our ways of working and the important theme of culture.

As part of this, our Board recorded a fireside chat, during which they spoke directly about the Statement of Strategy and their vision for the organisation. This recording was made available to all staff, and managers were encouraged to make time for their teams to come together to watch it.

All staff members were also invited to attend Team Conversations with their Principal Officer. These events provided staff with the opportunity to discuss how their day-to-day work supports us in achieving our overall objectives, and practical matters relevant to their specific team.

This initiative has continued into 2026, with the delivery of an extensive suite of 'village hall' engagements, hosted by our Board and Assistant Secretaries. As part of these events, staff have the opportunity to provide further input on internal communications.

The insights from the 2025 Employee Engagement Survey are invaluable, and we thank all staff for taking the time to provide their input. We are committed to using this feedback to build on our successes and make Revenue an even better place to work.

Employee Wellbeing

We champion the health and wellbeing of our people and strive to deepen employee engagement at every level. As part of this commitment we delivered the following initiatives during 2025:

- publication of our Breastfeeding Guidelines, which provide details of supports available to staff and managers,
- a range of wellbeing webinars, including sessions with AHEAD and the Alzheimer Society of Ireland, and
- hosted four in-person forums in Cork, Galway, Limerick and Dublin to discuss the challenges facing staff with caring responsibilities outside the workplace.

Our Central Partnership Committee provides a means of regular and positive dialogue to support and enhance employee engagement. The Committee is chaired by the Chairman and is attended by the full Board, along with representatives from management, unions and staff. During 2025 the Committee met on three occasions and, through its work, continued to underpin our mission, vision, core values and the objectives set out in our Statement of Strategy.

Equality, Diversity and Inclusion

We respect and value the principles of diversity and inclusivity and continue to work in partnership with our stakeholders to continue advancing equality, inclusion and diversity in the workplace.

We continue to fulfil our statutory obligation, under Section 42 of the Irish Human Rights and Equality Commission Act 2014, to perform our public sector functions in a manner that contributes to protecting human rights, promoting equality and eliminating discrimination.

As a means of embedding and promoting human rights and equality principles, we published our PSD Action Plan 2025-2028 in November 2025. This Action Plan supports and reflects our commitment to fostering an inclusive organisational culture that values and promotes equality among both our staff and our service users.

We also established a PSD Oversight Group, consisting of representatives from each Division, to monitor progress on the strategic goals set out in our PSD Action Plan.

Some other highlights of the work we did during 2025 to further enhance equality and inclusion in the workplace are set out below.

- Held our fifth EDI Week in October 2025, under the overarching theme of ‘Inspire Inclusion’. As part of this we provided employees with information on how they can support our positive working environment and ensure colleagues feel included and celebrated for their diversity.
- Launched a new EDI Hub and an EDI Employee Resource Group to provide staff with a forum to share experiences and inform future initiatives.
- Continued to support our LGBT+ staff by participating in the Dublin Pride Festival parade, flying the Pride flag at some of our offices and on our main website page.
- Developed specialised human rights and equality training for cohorts of staff, depending on the nature of their role. All newly recruited staff are also trained in equality and diversity as part of their induction.

Civil Service Renewal

We also play an active role in the ongoing implementation of Civil Service Renewal, and Public Service Reform. Some achievements related to high-level outcomes for the public service in 2025 include:

- publication of our ‘Menopause Policy’, which is based on the overarching ‘Menopause and the Workplace Policy Framework for Civil Service Organisations’,
- drafting of ‘Domestic Violence and Abuse Support Guidelines’, which were published in March 2026,
- collaborating on the ongoing revision of the ‘Dignity at Work – An Anti-Bullying, Harassment and Sexual Harassment Policy for the Civil Service’, and
- participating on the interdepartmental group revising the ‘Grievance Policy and Procedure’.

We also joined several events hosted as part of Public Service Transformation Week. The 2025 events took place in November, under the theme ‘Transformation at Scale’, and highlighted initiatives centred on digital transformation, workforce innovation and evidence-informed design.

Feature Article – Revenue Museum

The Revenue Museum is a public space designed to tell the story of how our organisation has served the public since the foundation of the State, and it offers a unique window on the many and varied activities we carry out, from tax collection to customs controls.

The museum collection includes an extensive display of early stamps from Saorstát Éireann, material relating to the history of customs and excise, examples of counterfeit goods seized at ports and airports and an exhibition related to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and our role in protecting endangered species.

Based in the atmospheric crypt of the Chapel Royal in Dublin Castle, the museum remains a popular attraction with over 12,500 visitors touring our exhibitions in 2025. Additionally, the museum participated in Culture



Revenue staff, including Assistant Secretary Tom Talbot (far left) and Commissioner Ruth Kennedy (far right) attending National Services Day in Dublin Castle in September 2025.

Night, National Services Day and, for the first time, Seachtain na Gaeilge.

The museum is generally open from 10.00am to 4.00pm Monday to Friday (excluding bank holidays). Admission is free.

Innovation

We are committed to providing an efficient and quality service and continue to optimise the use of technology and invest in our technological capability. This approach enables us to develop progressive and innovative business solutions that maximise process automation, digitalisation and personalisation of services.

Banking Modernisation

In 2025 we initiated a multi-phased Banking Modernisation project to upgrade our payments and banking processes. This project will ensure that our technical architecture is robust and adaptable to developments in the digital payments landscape, enabling us to expand payment options for taxpayers in future years.

Phase 1, delivered in August 2025, included the replacement of the Fixed Direct Debit scheme with a new Variable Direct Debit payment option for VAT payments, and the introduction of a new Payments Hub on ROS to set up and manage Direct Debit payment arrangements and Bank Account details. Phase 2, scheduled for 2026, will transition remaining Direct Debit arrangements to the new Payments Hub.

eWithholding Tax Consultation

Working with the Department of Finance, we launched a joint public consultation in December seeking views from relevant stakeholders on proposals to modernise the administration of PSWT and RCT, expand withholding tax provisions to the platform economy and introduce Personalised Deduction Rates (PDR) as part of a new withholding tax regime for self-employed workers.

The consultation process, which ended in January 2026, is the first engagement in the modernisation process. The real-life business experience of affected stakeholders will be of vital importance as plans take shape and are reformed.

Artificial Intelligence

We have continued to build on our long-standing commitment to innovation and digital transformation by harnessing advanced technology, including AI, to enhance service delivery and operational efficiency.

Feature Article – Revenue Use of AI

We are a leading and innovative user of information and communications technology, and have a long history of embracing technology to enhance service delivery, improve efficiency and identify risk as we continue to evolve to meet the demands of a modern economy.

Our use of AI is another example of our openness to evaluate and deploy new technology in a prudent manner to support our goals. While we do not use AI to make tax assessments or decisions, we continue to utilise technological advances to automate certain internal processes, including screening and flagging issues across individual tax cases.

We have long established and robust governance arrangements in place to oversee the development and use of technological advancements, including AI.

This includes internal processes that prioritise ethical standards, data protection and meaningful human oversight in the

design of all AI solutions. This approach ensures that any developments in relation to our use of AI are in line with both the EU AI Act and the national guidelines for the responsible use of AI in the Public Sector.

A summary of AI-related developments and initiatives launched in recent years is set out below.

- Launched a ROS Helpdesk Chatbot to help users with queries or issues when logging into ROS. This chatbot is based on a private Revenue managed cloud-based conversational AI service, utilising a secure application programming interface (API) connection to the ROS database with all end user data handled securely on Revenue systems.
- Leveraged Robotic Process Automation (RPA) to automate repetitive, manual tasks within our business processes, resulting in quicker response times. This includes processing large volumes of new customer registrations, thereby facilitating quicker access to employment and social welfare schemes.
- Progressed the deployment of AI and natural language processing (NLP) technologies to auto-classify myEnquiries queries, with a view to simplifying the customer experience and removing the need for taxpayers to self-categorise their enquiry. The accuracy level of self-categorisation by taxpayers was 70% and this approach has increased that to 97%. On average, auto-classification has reduced overall routing time to subject matter experts by more than 24 hours.
- Launched an AI assistant (RevAssist) to assist case workers in intelligent search and query of our TDM repository. This AI system was developed in adherence with the EU AI Act and the Government's 'Interim Guidelines for the Use of AI in the Public Service', published in January 2024.
- Development of agentic AI capability using an LLM technology to assist in producing first drafts of new TDMs, prior to review and refinement by subject matter experts.

The latest development in this regard is the launch of sandboxed LLMs to provide general assistance to our people in areas such as document summarisation, idea generation and internal code-development and maintenance.

Expanded AI training was also made available to all our people during 2025, to equip them with the knowledge and judgement to use these AI tools safely, lawfully, effectively and ethically.

All AI based processes require case workers to review outputs before further action. We have very strong policies and governance in place covering the use of all technology, including AI.

Our Programme Management Office enables effective and accountable management of IT-enabled business projects and seeks opportunities for continuous improvement. Project Boards and Steering Committees guide and support the delivery of these projects, ensuring timely decision-making and mitigation of risks and issues as they arise.

We also take pro-active steps to continuously improve cyber security awareness among our people. This is increasingly important as cyber threats continue to evolve in scale and sophistication.

Feature Article – Cyber Security Awareness

Improving cyber security awareness among our people is critical to safeguarding our systems and data holdings and ultimately maintaining public trust in our ability to deliver services in a safe and secure way.

As part of our work in this area during 2025, our IT Security Group launched a number of themed communication initiatives to promote secure behaviours among our staff.

One such initiative was a series of email communications titled 'The 12 Days of Christmas', which ran during December 2025. This series, which was based on the Christmas carol of the same name, highlighted a different security theme each day focusing on subjects covering Revenue security protocols.

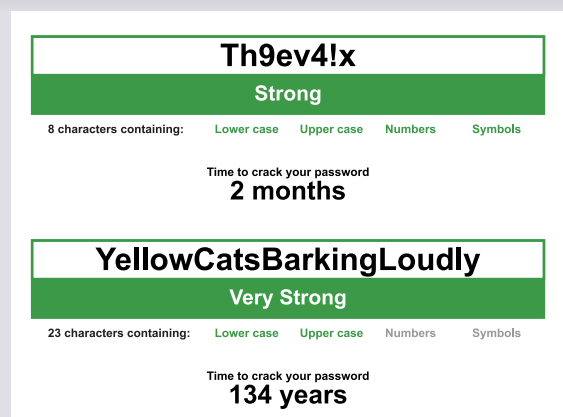


Diagram showing length of time it would take for different passwords to be compromised.

This included, for example, guidance on how to set a secure password. As part of this communication our staff were reminded of the key recommendations to adopt when setting a password, best practices in relation to regularly resetting passwords and practical hints and tips on how to manage and remember passwords.

Another email which issued as part of this series provided guidance on how to shop securely online, helping ensure our people adopt secure cyber practices in their personal lives too. Other topics covered included guidance on how to identify phishing emails, cyber security vulnerabilities, threats and risks and the impact AI will have on cyber security.

The overall user response to this particular initiative was very positive, and similar initiatives will be continued into the future.

Sustainability

We continue to provide, and further extend, shared computing facilities to other public sector bodies from our data centre, whilst our print and mail service continued to support a number of other public sector organisations during 2025.

For example:

- we printed and posted almost seven million items of correspondence on behalf of eight other Government Departments and agencies,
- we supported the Department of Finance on Budget Day by offering a complete contingency operation, and
- we provided large format signage and event branding for the multi-agency 'National Services Day'.

The provision of these services resulted in savings of almost €326,000 during 2025.

During the latter stages of the COVID-19 pandemic, we redesigned space within our O'Connell Street complex to create a shared space to support collaboration, innovation and networking across teams in a hybrid working environment. This included the development of a dedicated 'Innovation Space' to host workshop and other small group events.

We also created a large-scale event space within the same complex as part of this work. Our fully accessible 'An Lár' facility has capacity to hold up to 250 people and features fully integrated in-house AVC capability.

An Lár has been available for use by all Government Departments since May 2025 and hosted seven external events over the remainder of 2025. This has resulted in estimated savings of €12,000 in venue and equipment hire per event.



An Lár conference facilities in Revenue's O'Connell Street complex, Dublin

Feature Article – Climate Action Initiatives

We continue to progress actions from our 'Climate Action Roadmap 2022 – 2030'.

The Roadmap outlines our plan to address the challenges of climate change, reduce our carbon footprint and ensure we are at the forefront of a greener Public Service. It highlights initiatives to improve sustainability and environmental awareness among staff.

We report progress made under our Roadmap to the Sustainable Energy Authority of Ireland (SEAI) annually, and regularly revisit and update our plans to allow for more measurements to be added as actions progress.

Some of the key actions undertaken during 2025 are set out below.

- We achieved ISO 50001 certification in July 2025, an international standard that measures the effectiveness of an organisation's Energy Management System. The system we designed and implemented will drive further carbon and

energy savings through detailed energy measurement, improved engagement and a more structured approach.

- Our building management teams continued to engage monthly to review energy usage across all offices and discuss new initiatives to reduce energy consumption.
- We procured 10 EVs at customs frontier locations, with further procurements due later in 2026. This initiative will further reduce our carbon footprint, while replacing older vehicles with newer and more efficient models.
- Our new Customs Cutter, R.C.C. Cosaint, was launched in 2025, replacing a less energy efficient vessel.
- 100% of the public procurement competitions we ran in 2025 included green criteria.

Through the continuation of initiatives such as these, and ongoing implementation of our Climate Action Roadmap, we are on track to achieve our 51% carbon reduction target by 2030.

In accordance with Circular 1/2020 issued by the Department of Public Expenditure, NDP Delivery and Reform (DPENDR) in relation to procedures for offsetting the carbon emissions associated with official air travel, we had a financial obligation of €10,050 in 2025. This obligation is derived from a carbon emissions total of 158 tonnes (348,908 lbs), with a relevant carbon tax cost of €63.50 per tonne.

Taxpayer Confidentiality

We respect and protect the confidentiality of taxpayer information and are committed to meeting our obligations under data protection law, including the General Data Protection Regulation (GDPR).

Information provided to us is handled in confidence and kept secure. We collect and use personal data solely for the purposes of our statutory functions. We do not share taxpayers' personal data with other organisations (such as Government Departments or agencies) unless permitted or required to do so by legislation.

Data Protection

Safeguarding taxpayer information is essential to maintaining public trust in the tax system. We have a dedicated Data Protection Unit, led by our nominated Data Protection Officer (DPO), which provides assistance in respect of data protection matters. This unit plays a central role in the overall management and implementation of data protection across the organisation and ensures that data is processed lawfully.

This includes the coordination of data access requests, data breaches, and data exchange agreements. The unit also acts as a formal liaison with the Data Protection Commission (DPC), responding to queries and other engagement from the Commission as it carries out its statutory duties and powers.

System Security

The security of our systems and data is another fundamental priority. Across all our services and business processes, taxpayers' data is treated with the highest standard of security and confidentiality. Security is designed into all services operated by or for us, and security is emphasised to all staff as part of our culture.

We use the Centre for Internet Security (CIS) framework for system hardening and assessment to create a tiered security benchmark for our internal and public facing systems. This framework sits alongside a robust Information Security Management System that is ISO 27001 certified.

Our Business Continuity Management System is managed in accordance with and certified to ISO 22301 standards, and our Service Management System is certified to ISO 20000 standard. All of these systems were successfully certified under a single Integrated Management System

(IMS) in October 2025. This IMS will help ensure we are compliant with the Network and Information Systems 2 (NIS2) Directive, an EU Directive on measures for a high common level of cybersecurity across the Union.

Personal information accessed via our website is encrypted using a 256-bit Extended Validation SSL/TLS certificate, signed by a publicly trusted certificate authority. Taxpayers can verify that a page is secure by looking for a padlock icon in their browser.

Our support teams actively monitor and assess security advisories for systems and applications under their control. Additionally, we utilise third parties to carry out penetration testing across our external facing services on a regular basis.

Governance

The Revenue Board comprises three Commissioners, appointed by the Taoiseach, one of whom is appointed by the Minister for Finance as Chairman. The Board has statutory responsibility for the performance of its functions.

Our governance structures promote transparency and ensure accountability. They are designed to help us achieve our strategic goals, deliver our business programmes in a cost-effective way and meet all regulatory requirements.

In July 2025 we published our Statement of Strategy 2025 – 2028. This Statement of Strategy was developed through extensive internal and external consultation. Internally, staff contributions were gathered through Senior Management Conferences, organisation-wide discussions and a dedicated internal webpage.

The strategy confirmed our ongoing commitments to our digital-first service delivery model, the continued adaptation of technological advances to streamline operations and enhance service delivery and real-time, risk-based compliance programmes. The strategy also reaffirmed our intention to continue investing in the development of our people, including their leadership skills, and the work we will do to support the Department of Finance in developing tax policy and reforms.

Following the appointment of the Tánaiste, Simon Harris, T.D., as Minister for Finance in November 2025, a new Statement of Strategy 2026-2028, was published in April 2026.

Risk Management and Internal Audit

Our Corporate Governance Framework, published on our website, aligns our organisational structures with our strategy and direction, with a clear focus on transparency and risk mitigation. It sets out the values, principles, practices and culture that, together with our structures and working arrangements, guide how we deliver on our mission and assure quality outcomes.

During 2025, our Risk Management Committee actively monitored our Corporate Risk Framework to ensure appropriate actions were taken to mitigate risks that could affect our corporate objectives. We increased participation in our corporate risk identification and assessment process this year, by involving divisional risk management teams in discussions.

The Board is committed to maintaining a high-quality Internal Audit function. The Internal Audit Unit operates under the direct authority of the Board and the general supervision and guidance of the Audit Committee.

The unit operates in line with the Internal Audit Standards issued by DPENDR in providing independent, objective assurance that the systems, processes and procedures underpinning our activities are appropriately managed, recommending corrective measures where necessary.

The internal audit programme is informed by our Internal Audit Universe, Corporate Risk Register, Annual Corporate Priorities and Statement of Strategy. In 2025, 16 audits were completed, comprising seven internal audits and nine follow-up audits.

The Audit Committee oversees our Internal Audit function and advises the Board on its operation and development. The Committee reports to the Chairman, as Accounting Officer, assesses governance arrangements and provides advice and guidance on risk management and internal controls.

The Committee met five times in 2025. Its membership comprised:

- Helen Hall, Chief Executive of the Policing and Community Safety Authority, in capacity as

Chairperson,

- Dr. Paul Lyons, Adjunct Assistant Professor at Trinity Business School, Trinity College Dublin, in capacity as Vice Chairperson from October 2024 to June 2025,
- Pádraig Dalton, retired Director General of the Central Statistics Office (CSO), in capacity as Vice Chairperson from December 2025,
- Maura Kiely, Revenue Solicitor, Revenue Solicitor's Division to January 2025,
- Eileen Townsend, Head of Standards, Policy and Organisational Development at the Irish Auditing and Accounting Supervisory Authority (IAASA), from January 2025,
- Tom James, Assistant Secretary, Personal Taxes Policy and Legislation Division from March 2025, and
- David Fox, retired Chief Information Officer for Bord na Móna, from September 2025.

We are also a member of the OECD FTA. The Enterprise Risk Management Community of Interest (ERM Col) is an informal group under the FTA, that focuses on risk management in tax administrations and provides a platform for sharing knowledge, experience and best practice. Approximately every three years, the ERM Col identifies the top risks facing tax administrations and discusses how best to address them.

Protected Disclosures

We actively promote a supportive environment for staff to raise concerns about potential wrongdoing in the workplace and are fully committed to providing the necessary supports to any staff member who does so.

In 2025, four concerns were received through internal reporting channels and assessed by our Protected Disclosures Group under the 'Revenue Policy on Protected Disclosure Reporting in the Workplace'².

Our Director of Internal Audit (DIA) is a prescribed person under protected disclosures legislation, for external disclosures on matters relating to the assessment, collection and management of taxes and duties.

External disclosures can be made via our online reporting form, email, post, or dedicated voicemail service. In 2025, 1,743 reports were received by the DIA and, following assessment, 241 were considered protected disclosures.

Through our membership of Transparency International Ireland's 'Integrity at Work' programme, 27 staff members received training on 'Whistleblowing and Protected Disclosures – An Introduction to Best Practice Principles' in 2025.

Ethics, Standards and Behaviour

All officials adhere to the principles, standards and values set out in the 'Revenue Code of Ethics' and the 'Civil Service Code of Standards and Behaviour'. In 2025, staff at Assistant Principal level and above, as well as officials in certain designated positions, submitted a Statement of Interests under the Ethics in Public Office Acts 1995 and 2001.

The Revenue Code of Ethics was first developed in 2004 and has been revised and updated several times on foot of periodic reviews. A comprehensive review of the code is currently underway, with significant work having been completed during 2025 to identify practical

² [Revenue Protected Disclosures Annual Report 2025](#)

examples for inclusion, to reflect the current operating environment and range of roles and responsibilities carried out within the organisation. The review has also identified other whole scale changes which will strengthen Revenue's ability to deal with ethics related matters.

In accordance with section 6(4) of the Regulation of Lobbying Act 2015, the names, grades and brief details of the roles and responsibilities of Revenue's Designated Public Officials are published on our website.

We are committed to fulfilling our data protection obligations and process personal data in accordance with data protection legislation. We protect the integrity of data supplied to us by taxpayers and third parties.

In 2025, we continued to increase awareness of, and improve compliance with, data protection among our staff. This included measures to protect data security in a hybrid working environment.

Use of Artificial Intelligence

We have long established and robust governance arrangements in place to oversee the development and use of technological advancements. These arrangements have extended over recent years to cover the use of AI, particularly the use of LLM.

Our internal processes prioritise ethical standards and data protection, ensuring that our evolving use of AI is in line with both the EU AI Act and the national guidelines for the responsible use of AI in the Public Sector. As part of this, expanded AI training was made available to our people throughout 2025, to equip them with the knowledge and judgement to use AI tools appropriately.

These arrangements also ensure that there is meaningful human oversight in our design and use of all AI solutions. As such, our people do not use AI to make tax-related decisions or carry out the statutory functions of Revenue, and all AI based outputs and processes are subject to case worker review and analysis before any further action is taken.

Our IT Executive has oversight of all ICT spend and is responsible for ensuring that value for money is being achieved in relation to expenditure associated with technological advancements.

Each system development project has a tailored governance structure supporting its delivery. This approach ensures that risks are managed and mitigated, and that project objectives and benefits are realised within budget and delivery timelines.

Freedom of Information

In 2025, we received 286 FOI requests (Table 26) and continued to work with the DPENDR to support the efficient and effective operation of the FOI Act 2014.

A review of the FOI Act 2014 commenced in September 2021 and is being managed by the DPENDR.

Complaints

Taxpayers who are dissatisfied with our handling of their tax affairs can have their case reviewed either internally, by a senior Revenue officer, or by an external reviewer. In 2025, no requests for internal review were accepted, while nine requests for external review were accepted (Table 27). The Ombudsman finalised 16 complaints relating to Revenue during 2025 (Table 28).

SOLVIT

SOLVIT is an informal problem-solving network in the EEA. It was launched in its current form in 2002, following a European Commission recommendation in 2001.

SOLVIT helps EU citizens and businesses when their EU rights are affected by a perceived incorrect application of EU law, by public authorities in another EEA country. The SOLVIT process is informal and non-binding.

The SOLVIT Centre in Ireland is operated by the DETE. We liaise with DETE on any queries raised through the SOLVIT network concerning taxation and in 2025, we received five queries via SOLVIT (Table 29).

Oireachtas Committees

The Chairman appeared before the Public Accounts Committee (PAC) on 11 December 2025. Our officials also attended the PAC on two other occasions in November and December 2025.

Other Governance Matters

We comply with the Prompt Payment of Accounts Act 1997, and the European Communities (Late Payment in Commercial Transactions) Regulations 2002. Our Prompt Payment Returns are published on our website and almost 96% of all payments in 2025 were made within 15 days (Table 30).

We provided responses to 882 Parliamentary Questions and responded to 929 Representations from public representatives during 2025.

Senior Management Changes

Following TLAC competitions the Taoiseach, Micheál Martin, T.D., appointed Maura Kiely as Commissioner and she took up her position on 31 January 2025.

Four appointments were also made to Assistant Secretary level positions in 2025:

- following his appointment on 5 May 2025, the Revenue Board assigned Tom Talbot to Investigations, Prosecutions and Frontier Management Division,
- following her appointment on 4 July 2025, the Revenue Board assigned Juliana Quaney as Revenue Solicitor,
- following his appointment on 7 August 2025, the Revenue Board assigned Vincent Duffy as Chief Information Officer, and
- following her appointment on 3 September 2025, the Board assigned Emily Swift to Accountant General's and Strategic Planning Division.

Financial Management

Each year we prepare and submit the Account of the Receipt of Revenue of the State collected by the Revenue Commissioners, and the Appropriation Account of the expenditure for the Office of the Revenue Commissioners, to the Comptroller and Auditor General (C&AG) for audit. The audited Account of the Receipt of the Revenue of the State collected by the Revenue Commissioners for 2025 is presented to the Oireachtas at the same time as the Annual Report.

The Appropriation Account of the amount expended in relation to salaries and expenses in the year ended 31 December 2025 has been submitted to the C&AG within the statutory timeline.

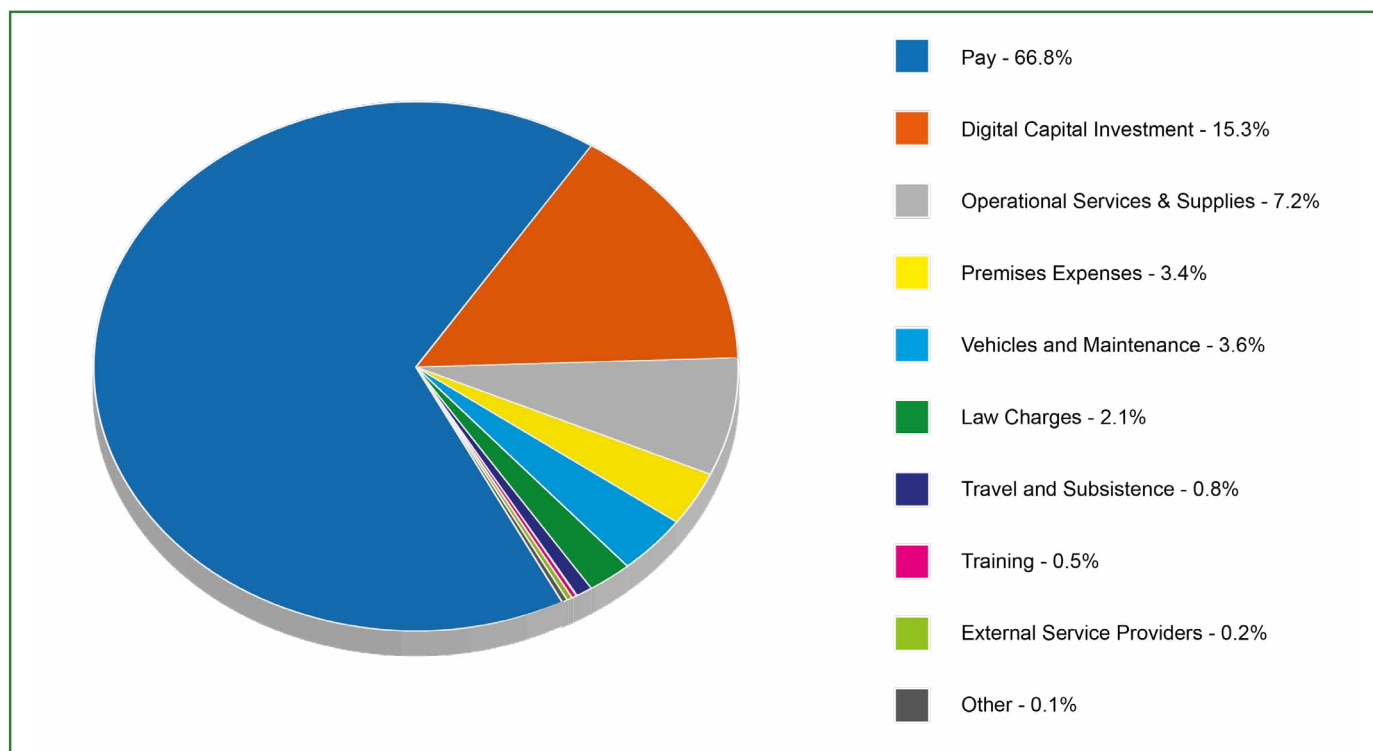
In accordance with the C&AG (Amendment) Act 1993, the audited account will be published in the Report on the Accounts of the Public Services by September. The account will be published and available at www.audgen.gov.ie. As such, figures referred to below are provisional and will be finalised on completion of the audit of the Revenue Appropriation Account by the C&AG.

Financial Performance 2025

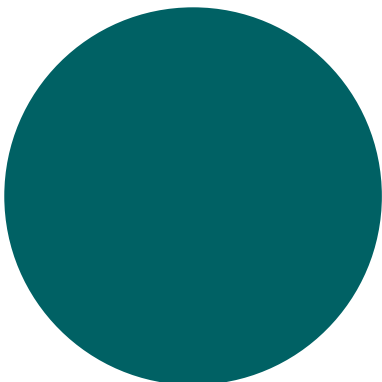
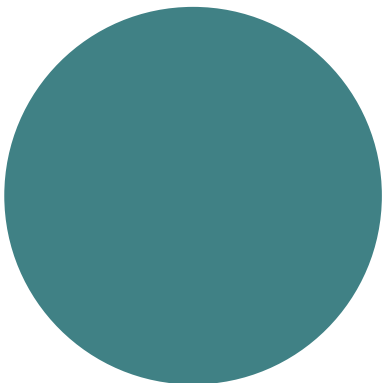
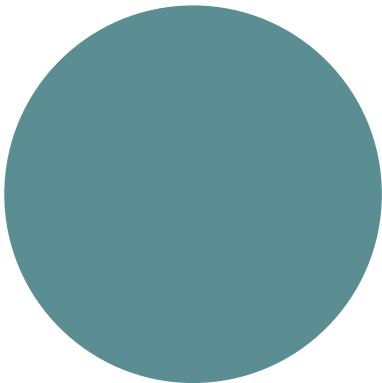
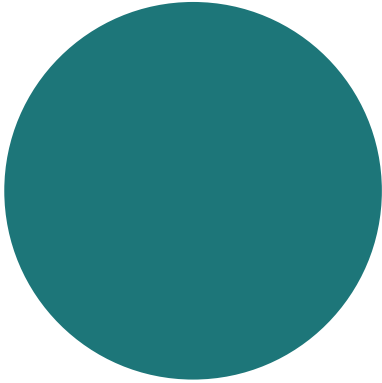
In 2025, our expenditure on the administration and collection of taxes and duties and frontier management amounted to approximately €625.1 million. This expenditure was partly funded by Appropriations in Aid receipts of €67.9 million, received mainly in respect of services relating to PRSI and a share of customs duties collected via the Centralised Clearance system.

A net technical Supplementary Estimate of €3.9 million was required to meet the cost of port infrastructure works at Rosslare Europort, along with the costs of the continued detention of the MV Matthew.

A provisional year end surplus of €5.1 million, including €2 million in excess Appropriations in Aid, arose.



Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025



**Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in
the year ended 31 December 2025**

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Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Statement by Accounting Officer on Internal Financial Control

Responsibility for system of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- The review and documentation of key business processes has been substantially completed in 2025, including the overarching description linking key systems, processes and procedures relating to the accounts receiving and repayment system. These documents will continue to be enhanced in 2026.

Administrative Controls and Management Reporting

I confirm that a robust governance framework is in place in the Office, consisting of a range of administrative procedures and controls, including clear segregation of duties, designed to increase accountability, mitigate risk and provide assurance that the organisation is operating effectively and efficiently. This includes:

- Regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- Delegated responsibility for the management of each Division to an Assistant Secretary in line with the provisions of the Public Services Management Act 1997, with each Head of Division accountable to the Board for matters delegated to him/her. The operation of a structured corporate risk management programme, including ongoing environmental scanning to ensure awareness of both internal and external factors that affect exposure to risk.
- Implementation of a robust and integrated project management framework for all significant projects.
- Robust systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks.

Internal Audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which conducts its activities in accordance with the Institute of Internal Auditor's International Professional Practices Framework, which includes Global Internal Audit Standards, Topical Requirements and Global Guidance. It also operates in line with a formal written internal audit charter which I have approved. The function's work is informed by analysis of the financial, operational and corporate risks to which the Office is exposed

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

and its internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure the recommendations or action plans in response to internal audit findings are implemented.

Risk and Control Framework

This Office operates a corporate risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, mitigate those risks.

A Corporate Risk Register is in place which documents the identified key risks facing this Office. The identified risks are described, evaluated, and graded according to their likelihood and impact. The risk register also details the actions needed to mitigate identified risks with relevant actions integrated into strategic and business planning processes. Divisional level mitigating actions are verified as being in place by internal audit as part of its audit engagements.

The register is reviewed on a quarterly basis having regard to reports, by each Head of Division, on the effectiveness of risk mitigating controls and residual risk levels following mitigation. Revisions to the register, including the addition of new risks or changes to the priority or ranking of individual risks, are considered as part of a formal review by the Risk Management Committee (RMC), which is a sub-Committee of the Management Advisory Committee (MAC). Corporate risk is a standing quarterly agenda item at MAC meetings.

The corporate risk management system in place provides assurance that risks are identified, mitigated to the extent possible, regularly reviewed and actively reported to and considered by the MAC and Revenue Board.

Revenue has appointed a designated Data Protection Officer (DPO) in accordance with Article 37 of the General Data Protection Regulation (GDPR) and the Data Protection Acts 1988-2018 to oversee data protection strategy and implementation to ensure compliance with data protection requirements.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that this Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors. The senior management within this Office are responsible for the development and maintenance of the internal financial control framework.

Internal Financial Control Issues

No weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2025.

Audit and Compliance Interventions

Throughout 2025, we continued to consolidate the operation of the Compliance Intervention Framework (CIF) which was introduced in May 2022. In 2025 the total CIF interventions completed was 68,093. This is 12,445 more CIF interventions in 2025 in comparison with 2024 (55,648). The corresponding yield from CIF interventions has also increased with an additional €185m in yield from CIF interventions in 2025 (€454 million yield) in comparison with CIF interventions closed in 2024 (€269 million yield).

Revenue completed a total of 237,550 compliance interventions in 2025 with a yield of €733.5 million.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

(2024: 272,714 interventions with a yield of €591.1 million). This yield included interest of almost €127 million and penalties of over €25 million. A further 54,066 cases were appraised for potential intervention following risk-based selection but were closed as the appraisals indicated that no further action was required.

An exploratory review of appraisal activity across the organisation was conducted during 2025 to evaluate how documented appraisal outcomes may help refine Revenue's risk models. This work will continue into 2026, and actionable insights are currently being developed.

Debt Collection and Warehousing

The closure of the Debt Warehouse Scheme (DWS) on 1 May 2024 marked the end of the temporary support arrangements introduced during the Covid-19 pandemic, and throughout 2025 Revenue continued to focus on managing the remaining warehoused debt, supporting taxpayers with Phased Payment Arrangements (PPAs), and taking firm and timely action in cases of non-engagement. By the DWS deadline (1 May 2024), almost €3 billion of the €3.2 billion warehoused at its peak had been either settled in full (€2 billion) or secured under an agreed PPA (€1 billion). This progress was sustained during 2025, with the vast majority of taxpayers who entered PPAs continuing to honour their commitments. By the end of December 2025, around €2.9 billion of the €3.2 billion warehoused debt was either settled in full (€2.2 billion) or secured under an agreed PPA (€0.7 billion). Of the remaining €283 million — €251 million was deemed uncollectable for reasons such as liquidation, examinership, bankruptcy with the remaining €32 million now subject to debt collection.

Separate from the warehoused debt now secured under PPAs, unpaid taxes of €1.8 billion remained for collection (2024: €2.1bn) and Revenue's Debt Management System (DMS) is now fully deployed in dealing with this debt. Where there are outstanding returns and overdue taxes, taxpayers are issued with a number of reminders affording every opportunity to engage with Revenue to address their compliance issues and avoid enforcement action.

During the course of 2025, 101,090 referrals were made to our enforcement agents, with collection of almost €265.7 million. (2024: 59,498 referrals value €250m).

In addition to the timely referral of outstanding debt to enforcement, Revenue has an automated system in place for charging interest on outstanding debt and there is evidence that this has helped improve timely compliance. Businesses are increasingly filing and paying their taxes on time to avoid enforcement action and interest charges on late payment.

Customs Controls

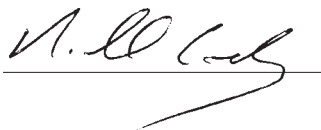
Since 2024, Revenue has been engaging with the Commission regarding surveillance system (SURV3) data and the transmission of Customs data in the prescribed format to the Commission. On 17 June 2025, the Commission sent a letter of formal notice to Ireland restating the requirement for SURV3 data to be submitted in the prescribed format. They further detailed that infringement proceedings would follow under Article 258 of the Treaty on the functioning of the European Union (TFEU) if the matter was not addressed. The Department of Finance replied on 19 September 2025 acknowledging the delays and advising that the data would be submitted from June 2026. The Commission issued a Letter of Reasoned Opinion on 11 December 2025 inviting Revenue to resolve the outstanding issues within a two-month period. A reply was sent by the Department of Finance, in consultation with Revenue on 11 February 2026. The Commission was advised that Revenue is developing a temporary software solution to allow it to convert the data into the required format. This was released on 15 April 2026 and has begun to provide the SURV3 data in the required format to the Commission. This temporary software solution will remain in place until the release of AISv2 in June 2026.

Following an EU Commission inspection of TOR carried out in Ireland in 2022, the Commission has stated that it does not agree that our risk-based automated refund system, guarantees the protection of the EU's financial interest. On 2 March 2022 the Commission Services advised that they have launched the internal

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

procedure prior to potential infringement proceedings. In the Commission's last correspondence on this matter on 7 April 2025, the position has been restated. Revenue replied maintaining our position that the risk based automated refund system is within the legal requirements and spirit of the UCC. Infringement Proceedings under Article 258 TFEU have not been actioned by the Commission to date.

The 2024 annual EU inspection focused on the reliability of the A and B account statements including examination of a sample of refunds associated with the A account statement. The initial findings of the 2024 inspection were received on 23 January 2025 and Revenue has engaged with the Commission on a number of open points. This inspection remains open. Revenue has been notified that the annual EU inspection will take place in April 2026 and will focus on the reliability of the A and B account statements and trade defence measures.



Niall Cody
Accounting Officer
Office of the Revenue Commissioners
24 April 2026



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Account of the receipt of revenue of the State collected by the Revenue Commissioners

Opinion on the account

I have audited the account of the receipt of revenue of the State collected by the Revenue Commissioners for the year 2025 as required under the provisions of Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993. The account comprises

- the account of the receipt and disposal of revenue collected
- the statement of balances, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the account properly presents the receipt and disposal of the revenue collected for the year ended 31 December 2025 and the residual balances at that date.

Basis of opinion

I conducted my audit of the account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Revenue Commissioners and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. I also take assurance from my examinations of Revenue's collection systems.

Report on information other than the account, and on other matters

The Revenue Commissioners have presented certain other information together with the account. This comprises the annual report and the statement on internal financial control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General
24 April 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Revenue Commissioners

The Revenue Commissioners are responsible for

- the preparation of the annual account
- ensuring that the account properly presents the receipt and disposal of the revenue collected
- ensuring the regularity of transactions, and
- such internal control as they determine is necessary to enable the preparation of an account that is free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993 (the Act) to audit the account of the receipt of revenue of the State collected by the Revenue Commissioners and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I evaluate the overall presentation, structure and content of the account, including the disclosures, and whether the account properly presents the underlying transactions and events. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit

and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the account to be readily and properly audited, or
- the account is not in agreement with the accounting records.

Information other than the account

My opinion on the account does not cover the other information presented with the account, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the account, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to the management and operations of public bodies. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Revenue collection systems

'Under Section 3 (7) of the Act, I also carry out examinations on a cyclical basis in order

- to ascertain whether the systems, procedures and practices established by the Revenue Commissioners are adequate to secure an effective check on the assessment, collection and proper allocation of the revenue of the State
- to satisfy myself that the manner in which those systems, procedures and practices are being employed and applied is adequate.

As provided under Section 3 (10) of the Act, I report each year on the results of my systems examinations in my Report on the Accounts of the Public Services.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Accounting Policies

Introduction

This Account presents the collection and allocation of taxes and duties by the Revenue Commissioners and the transfer of the proceeds to the Exchequer. The Account also presents non-Exchequer receipts collected by the Revenue Commissioners for, or paid over to, other Government Departments, Agencies and EU Member States as detailed under Receipts and Repayments.

No administration or operational costs of the Office of the Revenue Commissioners are included in this Account. Funds for this purpose are voted by the Oireachtas and accounted for in the annual Appropriation Account for Vote 9 - Office of the Revenue Commissioners.

The Account has been prepared pursuant to Section 3(7) of the Comptroller and Auditor General (Amendment) Act, 1993.

Basis of Account

The Account has been prepared on a cash basis in accordance with the principles of Government Accounting. The Account shows the actual amounts received and paid in the year. Where further amounts are received in subsequent years or where amounts received in the current or earlier years are repaid, such items are recorded in the year of receipt or repayment.

Receipts and Repayments

Receipts and repayments are recognised on a cash basis except as noted below:

- a. The gross receipts and repayment figures for each taxhead include offsets i.e. cases where the repayment is not directly paid to the taxpayer but offset against other outstanding taxes.
- b. In order to apportion certain Income Tax receipts to the relevant taxhead, an estimated percentage is applied. This apportionment affects PAYE, PRSI, USC and LPT receipts. Once the relevant returns are filed a review of the estimate is conducted and the receipts re-apportioned as appropriate.
- c. Customs duties are collected on an agency basis on behalf of the EU and are recognised on a gross receipts basis except for customs duties collected under an EU customs procedure Centralised Clearance (previously known as Single Authorisation for Simplified Procedures (SASP)). These receipts are shown net of the collection costs. See Note 1 *3.
- d. Amounts received in respect of penalties and interest imposed by the Revenue Commissioners are brought to account with the related tax and duty settlements. Court fines and penalties are brought to account as Appropriations-in-Aid of Vote 9.
- e. Customs and Excise payments are retained as deposits and recognised as receipts when the appropriate returns are filed, with the exception of excise licences, sugar, solid fuel carbon and betting which are on a cash receipts basis. Deposits held are accounted for in the Statement of Balances.
- f. Included in Excise receipts are amounts collected by other agencies on behalf of the Revenue Commissioners as follows:
 - The Courts Service (Excise Licences).
 - Applus+ Car Testing Service Ltd (Vehicle Registration Tax).

A charge is levied by Applus+ Car Testing Service Ltd for the collection of Vehicle Registration Tax. The charge is funded from Voted expenditure and accounted for in the annual Appropriation Account of Vote 9.

- g. The title of VAT One Stop Shop (OSS) in the accounts refers to all/specific parts of the account disclosures on One Stop Shop schemes. The receipts comprise Irish VAT receipts disclosed in Note 1 and amounts collected on behalf of other EU Member States disclosed in Note 2.
- h. Non-Exchequer receipts collected by the Revenue Commissioners for, or paid over to, other

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Government Departments, Agencies and EU Member States are as follows:

- Social Insurance Fund (Pay Related Social Insurance)
- Department of Health (Tobacco Levy)
- Risk Equalisation Fund (Health Insurance Levy)
- Environment Fund (Environmental Levy on Plastic Bags)
- Department of Enterprise, Trade and Employment (Employment and Training Levy)
- Commissioners of Irish Lights (Lighthouse Dues)
- Department of Finance (Nursing Home Support Scheme payments)
- Department of Finance (Temporary Solidarity Contribution)
- Central Bank of Ireland (Insurance Compensation Fund levy)
- EU Member States (VAT One Stop Shop scheme)
- Department of Housing, Local Government & Heritage (Local Property Tax)

A charge is levied by the Revenue Commissioners for the collection of PRSI Contributions, the Environmental Levy on Plastic Bags, Lighthouse Dues, Nursing Home Support Scheme payments and the Insurance Compensation Fund levy. Charges are levied on customers who apply for a VRT repayment under the Export Repayment Scheme. Amounts received in respect of these charges are accounted for as Appropriations-in-Aid of Vote 9.

Cash at bank and in hand

Cash at bank and in hand represents the total cash in both commercial and Central Bank accounts adjusted to take account of un-presented cheques and timing differences.

Amounts Awaiting Receipting and Allocation

- a. Taxes and Duties are for the most part paid in the first instance into accounts held by Revenue in commercial banks. In most cases full accounting instructions are known at the time of payment and payments are receipted onto a customer record and transferred to the Exchequer. Unallocated Tax Deposits (UTD) includes payments transferred to the Exchequer as part of the Total Transfers in Note 6 for which customer records have yet to be updated. It also includes receipts which cannot at the year-end be allocated to either a taxhead or taxpayer record. In some instances, if sufficient information has not been received within 5 years, the amounts are recognised as a tax receipt and removed from the UTD balance reported in the Account. UTD also include payments made on account during tax audits and audit settlements as well as non-audit payments for which accounting instructions have not been completed.
- b. Tax receipts awaiting transfer and allocation are amounts received to commercial accounts which have not been transferred to the Central Bank at the year end.
- c. Amounts awaiting transfer to Vote 9, Office of the Revenue Commissioners are amounts received by the Revenue Commissioners and will be brought to account as Appropriations-in-Aid of Vote 9, Office of the Revenue Commissioners.

Deposits Held

- a. Deposits held under The Criminal Justice Act 1994 relate to money seized under the Act and held on deposit pending court proceedings.
- b. Deposits held with C&E collectors represent amounts received in lieu of Bank Guarantees or pending Bank Guarantees.
- c. Deposits held for C&E liabilities represent amounts received for C&E transactions in advance of the relevant return being received. These amounts are designated as deposits in a control account until the appropriate return is filed and are then allocated as receipts. Because of this mechanism,

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

refunds from the control account are not fully reflected in Note 3 to the account. Due to the manual nature of certain aspects of the management of these deposits, there are some limitations on the availability of the associated transactional level data. Any deposits on hand are surrendered to the Exchequer at 31 December as part of Excise Duty transfers in Note 6.

Balance Owing from Exchequer

The balance owing from the Exchequer represents amounts transferred to the Exchequer not yet recorded as receipts, net of amounts held over at 31 December to fund repayments to taxpayers from 01 January of the following year and amounts in the Exchequer due for payover to Other Government Departments not paid over at year end.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Account of the Receipt and Disposal of Revenue collected

	Notes	2025 €000	2024 €000
Gross Receipts			
Exchequer Receipts	1	122,140,811	121,973,649
Non-Exchequer Receipts	2	34,928,911	30,887,550
Total Gross Receipts of Revenue Collected		157,069,722	152,861,199
Repayments			
Repayment of Exchequer Receipts	3	(15,636,121)	(14,873,215)
Repayment of Non-Exchequer Receipts	4	(146,104)	(144,233)
Total Repayments		(15,782,225)	(15,017,448)
Net Receipts			
Exchequer Receipts	5	106,504,690	107,100,434
Non-Exchequer Receipts	7	34,782,807	30,743,317
Total Net Receipts of Revenue Collected		141,287,497	137,843,751
Disposal of Net Receipts			
Receipts transferred to the Exchequer	6	(106,470,984)	(107,096,372)
Receipts transferred to other Departments/Agencies/ EU Member States	7	(34,745,165)	(30,768,059)
Total Disposal of Net Receipts of Revenue Collected		(141,216,149)	(137,864,431)
Net Movement in the Year		71,348	(20,680)
Opening Balance on the Account of Receipt and Disposal of Revenue at 1 January		(219,530)	(198,850)
Closing Balance on the Account of Receipt and Disposal of Revenue at 31 December		(148,182)	(219,530)

The Accounting Policies and Notes 1 to 13 form part of this Account.



Niall Cody
Accounting Officer
Office of the Revenue Commissioners



Emily Swift
Accountant General
Office of the Revenue Commissioners

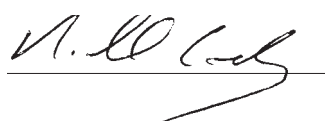
24 April 2026

**Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in
the year ended 31 December 2025**

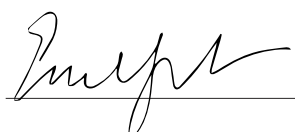
Statement of Balances

	Notes	2025 €000	2024 €000
Assets			
Cash at Bank and in Hand	8	406,552	329,943
Amounts due from Government Departments	9	3,069	738
Total Assets		409,621	330,681
Liabilities			
Amounts Awaiting Receipting and Allocation	10	(163,269)	(161,267)
Deposits Held	11	(394,534)	(388,944)
Total Liabilities		(557,803)	(550,211)
Net Liabilities		(148,182)	(219,530)
Represented by:			
Closing Balance on the Account of Receipt and Disposal of Revenue			
Balance owing from the Exchequer	6	(208,485)	(242,191)
Balance owing to other Departments/Agencies/EU Member States	7	60,303	22,661
		(148,182)	(219,530)

The Accounting Policies and Notes 1 to 13 form part of this Account.



Niall Cody
Accounting Officer
Office of the Revenue Commissioners



Emily Swift
Accountant General
Office of the Revenue Commissioners

24 April 2026

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Notes to the Account

Note 1. Exchequer Receipts collected

	2025 €000		2024 €000
Income Tax	40,713,846		38,972,704
Corporation Tax	37,670,441	*1	41,880,662
Value Added Tax	31,260,277	*2	29,816,173
Excise Duty	6,537,843		6,303,261
Capital Gains Tax	2,169,796		1,751,294
Stamp Duties	1,990,437		1,798,751
Capital Acquisitions Tax	1,129,515		861,888
Customs Duty	616,260	*3	586,547
Other Property Related Tax	52,396	*4	2,369
	122,140,811		121,973,649

*1 The Corporation tax revenue in 2025 includes €1.7bn (2024: €10.9bn) in receipts arising from the Court of Justice of the European Union (CJEU) ruling of 10 September 2024 on state aid which brings the total amount collected by the Revenue Commissioners to €12.6bn, per CJEU ruling.

*2 This figure includes the following receipts relating to the VAT One Stop Shop scheme.

	2025 €000	2024 €000
VAT collected in the State proper to Ireland	238,577	200,479
VAT collected by other Member States proper to Ireland	490,172	460,615
	728,749	661,094

*3 Customs Duty receipts are reported net of collection costs of €20.4m (2024: €20.2m) allowed under Centralised clearance (previously SASP). €10.2m (2024: €10.1m) was transferred to other EU Member States and €10.2m (2024: €10.1m) was transferred to Vote 9 and recorded as Appropriations-in-Aid.

*4 Other Property Related Tax figure is the Vacant Homes Tax (VHT) introduced by Section 96 of the Finance Act 2022 and the Residential Zoned Land Tax (RZLT) introduced by Section 80 of the Finance Act 2021. The VHT is an annual self-assessed tax that applies to vacant residential properties in certain circumstances. The first chargeable period for VHT was from 1 November 2022 to 31 October 2023. The RZLT is a tax introduced to encourage the development of land that is already zoned and serviced for housing. The first chargeable period for RZLT was from 1 January 2025 to 31 December 2025.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Notes to the Account

Note 2. Non-Exchequer Receipts collected on behalf of other Departments/Agencies/EU Member States

	2025 €000	2024 €000
Pay Related Social Insurance	19,586,185	18,221,959
VAT One Stop Shop Scheme	13,443,284	10,790,619
Risk Equalisation Fund (Health Insurance Levy)	858,350	828,340
Local Property Tax	677,003 ^{*1}	579,211
Tobacco Excise Receipts	167,605 ^{*2}	167,605
Insurance Compensation Fund Levy	118,562 ^{*3}	115,874
Nursing Home Support Scheme	68,045	66,189
Lighthouse Dues	8,832	7,357
Environmental Levy on Plastic Bags	1,030	6,254
Employment and Training Levy	15	6
Temporary Solidarity Contribution	-	104,136 ^{*4}
	34,928,911	30,887,550

^{*1} The Local Property Tax (LPT) net collection figure of €670m (receipts of €677m less repayments of €7m) is estimated to be broken down as follows;

Net Collection	2025 €000	2024 €000
Arrears Household Charge (HHC)	791	920
LPT arrears	46,154	46,673
Prepayments	158,459	78,678
Current year charge	464,628	447,171
	670,032	573,442

^{*2} Tobacco Excise Receipts of €167.6m are presented as Non-Exchequer receipts as they are paid directly to the Department of Health under Section 3 of the Appropriation Act 1999 as amended by the Appropriation Act 2005.

^{*3} As provided under Section 6(4)(a) of the 1964 Insurance Act, ICF Levy receipts are reported net of the collection fee of €9k (2024: €12k) which is transferred to Vote 9 and recorded as Appropriations-in-Aid.

^{*4} The Temporary Solidarity Contribution (2024: €104.1m) was presented as receipts of an annual levy charged in respect of relevant activities of an energy company for the chargeable periods 2022 and 2023. This contribution was one part of the Council Regulation (EU) 2022/1854 of 6 October 2022 on an emergency intervention to address high energy prices, which is under the care and management of the Revenue Commissioners. The Government did not extend the Temporary Solidarity Contribution beyond the chargeable period 2023 so there were no levies collected in the chargeable period 2025.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Notes to the Account

Note 3. Repayment of Exchequer Receipts

	2025	2024
	€000	€000
Income Tax	(4,157,385)	(3,884,754)
Corporation Tax	(3,003,259)	(2,820,029)
Value Added Tax	(8,253,728)	(7,937,668)
Excise Duty	(83,590) ^{*1}	(74,333)
Capital Gains Tax	(34,769)	(43,217)
Stamp Duties	(93,187)	(105,341)
Capital Acquisitions Tax	(9,049)	(7,862)
Other Property Related Tax	(1,154)	(11)
	(15,636,121)	(14,873,215)

*1 A breakdown of the individual taxes included within the Excise Duty category is disclosed in Note 13.

Note 4. Repayment of Non-Exchequer Receipts collected on behalf of other Departments/ Agencies/EU Member States

	2025	2024
	€000	€000
Pay Related Social Insurance	(112,878)	(134,525)
VAT One Stop Shop Scheme	(25,604)	(3,594)
Local Property Tax	(6,971)	(5,769)
Nursing Home Support Scheme	(640)	(343)
Environmental Levy on Plastic Bags	(11)	(2)
	(146,104)	(144,233)

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Notes to the Account

Note 5 Net Exchequer Receipts

	Gross Receipts	Repayments	Net Receipts	Net Receipts
	2025	2025	2025	2024
	€000	€000	€000	€000
Income Tax	40,713,846	(4,157,385)	36,556,461	35,087,950
Corporation Tax	37,670,441	(3,003,259)	34,667,182	39,060,633
Value Added Tax	31,260,277	(8,253,728)	23,006,549	21,878,505
Excise Duty	6,537,843	(83,590)	6,454,253	6,228,928
Capital Gains Tax	2,169,796	(34,769)	2,135,027	1,708,077
Stamp Duties	1,990,437	(93,187)	1,897,250	1,693,410
Capital Acquisitions Tax	1,129,515	(9,049)	1,120,466	854,026
Customs Duty	616,260	-	616,260	586,547
Other Property Related Tax	52,396	(1,154)	51,242	2,358
	122,140,811	(15,636,121)	106,504,690	107,100,434

Note 6 Receipts Transferred to Exchequer

	to/(from)	Net	Total	to/(from)
	1.1.25	Receipts	Transfers	31.12.25
	€000	€000	€000	€000
Income Tax	(3,243)	36,556,461	(36,572,943)	(19,725)
Corporation Tax	929	34,667,182	(34,668,091)	20
Value Added Tax	139,254	23,006,549	(22,942,211)	203,592
Excise Duty	(337,795)	6,454,253	(6,464,445)	(347,987)
Capital Gains Tax	2,565	2,135,027	(2,137,563)	29
Stamp Duties	237	1,897,250	(1,897,520)	(33)
Capital Acquisitions Tax	107	1,120,466	(1,120,566)	7
Customs Duty	(44,248)	616,260	(616,400)	(44,388)
Other Property Related Tax	3	51,242	(51,245)	-
	(242,191)	106,504,690	(106,470,984)	(208,485)

*1 This figure includes €200m of receipts retained at 31st December to fund repayments to taxpayers from 01 January 2026.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Notes to the Account

Note 7. Receipts transferred to other Departments/Agencies/EU Member States

	due at 1.1.25 €000	Net Receipts €000	Total Transfers €000	Balance due at 31.12.25 €000
Pay Related Social Insurance	4,505	19,473,307	(19,457,992)	19,820
VAT One Stop Shop Scheme	15,766	13,417,680	(13,394,595)	38,851
Risk Equalisation Fund (Health Insurance Levy)	-	858,350	(858,350)	-
Local Property Tax	2,246	670,032	(670,797)	1,481
Tobacco Excise Receipts	-	167,605	(167,605)	-
Insurance Compensation Fund Levy	144	118,562	(118,623)	83
Nursing Home Support Scheme	2	67,405	(67,341)	66
Lighthouse Dues	(1)	8,832	(8,832)	(1)
Environmental Levy on Plastic Bags	(2)	1,019	(1,014)	3
Employment and Training Levy	1	15	(16)	-
	22,661	34,782,807	(34,745,165)	60,303

*1 The amount of €167.6m was paid from the proceeds of Tobacco Excise Receipts to the Department of Health under Section 3 of the Appropriation Act 1999 as amended by the Appropriation Act 2005.

Note 8. Cash at Bank and in Hand

	2025 €000	2024 €000
Balance in Revenue Accounts held at Central Bank	398,795	325,210
Balance in Revenue Accounts held at Commercial Banks	19,614	16,276
Unpresented Cheques	(12,145)	(11,581)
Cash in Hand	288	38
	406,552	329,943

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2025

Notes to the Account

Note 9. Amounts due from Government Departments

Where a liability arises as a result of the importation of goods by Government Departments, the goods are released without immediate payment of duties or taxes and the Department is subsequently charged for the amount due.

Note 10. Amounts Awaiting Receipting and Allocation

	2025 €000	2024 €000
Unallocated Tax Deposits	(156,376)	(156,449)
Tax receipts awaiting transfer and allocation	(6,740)	(4,657)
Amounts awaiting transfer to Vote 9, Office of the Revenue Commissioners	(153)	(161)
	(163,269)	(161,267)

Note 11. Deposits Held

	2025 €000	2024 €000
Deposits held under Criminal Justice Act 1994	(2,488)	(1,418)
Deposits held with C&E Collectors	(57,526)	(39,005)
Deposits held for C&E liabilities due after 31 December	(334,520)	(348,521)
	(394,534)	(388,944)

Note 12. Fraud and suspected fraud

	2025	2024	2025 €000	2024 €000	
Fraud	-	-	-	-	*1
Suspected Fraud	-	-	-	-	
	-	-	-	-	

*1 Number of fraud cases are those cases where an internal investigation has been completed, employee dismissed/resigned and the fraud reported to An Garda Síochána.

**Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in
the year ended 31 December 2025**

Notes to the Account

Note 13. Excise Duty

	Gross Receipts 2025 €000	Repayments 2025 €000	Net Receipts 2025 €000	Net Receipts 2024 €000
Mineral Oil Tax	2,144,485	(55,246)	2,089,239	1,968,337
Alcohol Products Tax	1,236,142	(31)	1,236,111	1,235,390
Carbon	1,200,809	(24,782)	1,176,027	1,067,487
Vehicle Registration Tax	939,598	(1,258)	938,340	949,328
Tobacco Products Tax	841,749	(5)	841,744	808,479
Other Excise Duties	175,060	(2,268)	172,792	199,907
Total Excise Duty	6,537,843	(83,590)	6,454,253	6,228,928

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Table 1: Total Gross Exchequer and Non-Exchequer Receipts

Category	2025 €m	2024 €m
Exchequer Receipts		
Income Tax	40,714	38,973
Corporation Tax	37,670	41,881
VAT	31,260	29,816
Excise	6,538	6,303
Capital Gains Tax	2,170	1,751
Stamp Duties	1,990	1,799
Capital Acquisitions Tax	1,130	862
Customs Duty	616	586
Other Property Related Taxes	52	2
Non-Exchequer Receipts		
Gross Receipts Collected on behalf of other Departments/agencies	34,929	30,888
Total	157,069	152,861

Note: Any apparent discrepancies in totals are due to rounding of constituent figures.

Other Property Related Taxes include VHT and RZLT.

Gross receipts collected on behalf of other Departments/agencies include receipts such as PRSI and LPT.

Table 2: Total Net Receipts

Duties, Taxes and Levies	2025 €m	2024 €m	2025 +/- 2024 €m
PAYE Income Tax	25,795	24,665	1,130
PAYE USC	4,925	5,017	(92)
Self-Assessed Income Tax	2,504	2,323	181
Self-Assessed USC	712	702	10
Life Assurance Exit Tax	203	169	34
Deposit Interest Retention Tax	278	193	85
Professional Services Withholding Tax	1,209	1,130	79
Non-Resident Landlord Withholding Tax	55	47	8
Dividend Withholding Tax	749	720	29
Back Duty/RCT	126	122	4
Total Income Tax and USC	36,556	35,088	1,468
VAT on Imports	1,285	1,318	(33)
Internal VAT	21,722	20,561	1,161
Total VAT	23,007	21,879	1,128
Tobacco Products Tax	842	809	33
Alcohol Products Tax	1,236	1,235	1
Mineral Oil Tax	2,089	1,968	121
Carbon	1,176	1,068	108
VRT	938	949	(11)
Other Excise Duties	173	200	(27)
Total Excise Duty	6,454	6,229	225
Corporation Tax	34,667	39,061	(4,394)
Stamp Duty on Shares	540	495	45
Stamp Duty on Property	821	697	124
Other Stamp Duties	536	501	35
Total Stamp Duty	1,897	1,693	204
Capital Gains Tax	2,136	1,708	428
Capital Acquisitions Tax	1,120	854	266
Customs Duty	616	587	29
Other Property Related Taxes	51	2	49
Total Net Exchequer Receipts	106,504	107,101	(597)
LPT	670	573	97
Total Net Exchequer Receipts including LPT	107,174	107,674	(500)

Note: Any apparent discrepancies in totals are due to rounding of constituent figures.
Other Property Related Taxes include VHT and RZLT.

Table 3: Volume of Business

Activity	Number/€
PAYE Employments	4,401,468
Payroll Submissions	6,719,967
Self-Assessment Income Tax Registrations	908,544
Company Registrations	287,264
VAT Registrations	292,769
Local Properties Returned	2,033,145
RCT Contracts Notified to Revenue	803,837
RCT Payments Notified to Revenue	2,227,898
Number of Electronic Payments made to Revenue	14,300,263
Value of Electronic Payments made to Revenue	€149.1 billion
Number of Electronic Repayments made to Taxpayers	2,209,794
Value of Electronic Repayments made to Taxpayers	€13.7 billion
Number of Electronic Returns Received	4,536,522
Telephone Calls Answered	1,801,448
Correspondence (incl. Online Enquiries) Dealt With	4,515,030

Note: PAYE Employments includes multiple employments and recipients of occupational pensions.

Table 4: Average Percentage of Tax Collected Within the Due Month (by Tax)

Taxhead	Percentage
PAYE/PRSI	100%
VAT	99%
IT (non-PAYE)	98%
CGT	88%
CT	98%
RCT	99%

Table 5: Return/Payment Compliance by Case Size

Case Size	Due Month Compliance Rate 2025	Due Month +1 Compliance 2025
Large Cases	97%	99%
Medium Cases	95%	99%
Other Cases	85%	93%

Table 6: Collection Enforcement Programme

Enforcement	Number of Cases	Number of Referrals	Value of Referrals €m	Yield €m
Solicitor	5,466	6,689	165.4	49.5
Sheriff	57,418	86,516	347.9	162.2
Attachment	5,624	7,885	248.5	54.0
Total	68,508	101,090	761.8	265.7

Table 7: Debt Management

Activity	Number
Payments Requests/Estimates Issued	672,108
Final Demands Issued	434,535
Taxpayer PPAs in place at 31 December 2025	18,653
Referrals for Enforcement	101,090

Table 8: Oversight of Corporate and Personal Insolvency

Activity	Number
Companies Wound-Up via Creditor Voluntary Liquidations	554
Creditor Meetings Attended	473
Revenue Petitions to High Court for Appointment of a Liquidator	87
Members Voluntary Liquidations	1,891
Receiverships	106
Examinerships	27
Bankruptcies	90
Revenue Petitioned Bankruptcies	2
Personal Insolvency Cases	342
SCARP	23

Table 9: Relevant Opinions Provided to Companies and Other Entities

Category of Opinion	Number
Reconstructions and Amalgamations	7
Tonnage Tax	4*
Withholding Taxes	29
Stamp Duty	13
Capital Gains Tax	1
Close Company Provisions	22
Corporation Tax	11
Miscellaneous	4
Total	91

* One opinion relates to 2024.

Table 10: Mutual Agreement Procedures

Case Type	Opening Inventory 01/01/2025	Initiated	Completed	Closing Inventory 31/12/2025
Transfer Pricing Cases	97	41	22	116
Other Non-Transfer Pricing Cases	74	32	32	74
Total	171	73	54	190

Table 11: Advance Pricing Agreements

Inventory	Number
Opening Inventory 01/01/2025	80
Requests Received	13
Concluded	12
Rejected	2
Withdrawn by Taxpayer	3
Closing Inventory 31/12/2025	76
APAs in Force as at 01/01/2025	7
APAs in Force as at 31/12/2025	16

Table 12: Volume of Customs Declarations Processed

Declaration Type	Number
Import Declarations	60,261,510
Export Declarations	2,389,141
Transit - Inbound	149,404
Transit - Outbound	78,680
Total	62,878,735

Table 13A: Audit and Compliance Intervention Activity – CIF

Intervention Type	Number of Cases	Yield €m
Level 3 Investigations	17	3.2
Total Level 3 Interventions	17	3.2
Level 2 Audits	403	102.9
Level 2 Risk Reviews	5,038	132.6
Total Level 2 Interventions	5,441	235.5
Level 1 Interventions (excluding Profile Interviews)	62,176	212.7
Level 1 Profile Interviews	459	2.9
Total Level 1 Interventions	62,635	215.6
Total Interventions	68,093	454.3
Appraisals (No Further Action)	52,932	-

Note: Table 13A details all compliance interventions completed during 2025 under the CIF i.e. opened on or after 1 May 2022 and closed during 2025. The yield figures include tax, interest and penalties.

Table 13B: Audit and Compliance Intervention Activity – Pre-CIF

Intervention Type	Number of Cases	Yield €m
Investigations	45	9.1
Audits	364	44.1
Total Investigations/Audits	409	53.2
Aspect Query	560	71.5
Profile Interview	27	1.2
Total Non-Audit Interventions	587	72.7
Total Interventions	996	125.9
Appraisals (No Further Action)	70	-

Note: Table 13B details all compliance interventions completed during 2025 that were opened prior to the introduction of the CIF i.e. opened prior to 1 May 2022 and closed during 2025. The yield figures include tax, interest and penalties.

Table 13C: Audit and Compliance Intervention Activity – Non-CIF

Intervention Type	Number of Cases	Yield €m
Customs Audits	206	2.1
Customs Post Clearance Checks	3,809*	0.3
Other Customs Interventions	2,648	2.7
Other Non-CIF Interventions	516	144.0
Assurance Checks	164,474	4.2
Total Non-CIF Interventions	168,461	153.3
Customs Appraisals (No Further Action)	779	-
Non-CIF Appraisals (No Further Action)	285	-

Note: Table 13C details all compliance interventions completed during 2025 that were not within the scope of the CIF. The yield figures include tax, interest and penalties.

* Total number of Non-CIF Interventions does not reflect total number of Post Clearance Checks (PCCs) as multiple PCCs recorded as one intervention in certain cases

Table 14: Publication

Period	Q1	Q2	Q3	Q4	Total
Amount of Settlements	€6.2m	€9.5m	€10.5m	€7.9m	€34.1m
Number of Settlements	19	36	30	25	110
Number Less Than or Equal to €100,000	1	5	3	7	18
Number Between €100,000 and €500,000	14	28	20	15	77
Number Between €500,000 and €1 million	3	1	3	1	8
Number greater than €1 million	1	2	2	2	7
Amount of Court Determined Penalties	€781,061	€42,612	-	€136,610	€960,283
Number of Court Determined Penalties	1	2	-	2	5

Note: The settlement amount figures include tax, interest and penalties.

Table 15: Publications by Selected Sector

Sectors	Publications
Architect	1
Baker	1
Barrister	1
Company Director / Former Company Directors	31
Construction & Related Trades	9
Crypto Investor	1
Courier/Freight/Haulier	3
Driving Instructor	1
Electric Scooter Retailer	1
Farmer	3
Future Trader/Future Shares	2
Health & Safety	1
Laboratory Equipment Supplier	1
Landlord(s)	34
Manufacturer	2
Medical Consultant & related services	9
Motor Dealers and related trades	5
Nursing Home Care Provider	2
PAYE Employee	15
Property Developers	2
Publican	1
Retailer	7
Solicitor	3
Special Purpose Vehicle	1
Tax Rebate agent	1
Undertaker (Former)	1
Total	139

Note: This table presents a sample of sectors in alphabetical order. A single publication case may fall into more than one sector e.g. someone described as Company Director/Landlord will appear as Company Director and as a Landlord in the table.

Table 16: Drug Seizures

Type of Drug	Number of Seizures	Quantity Kgs	Value €m
Cannabis (Herbal and Resin)	2,439	5,507	104.8
Cocaine and Heroin	77	1,029	73.4
Amphetamines, Ecstasy and Other	16,085	32,563	12.9
Total	18,601	39,099	191.1

Table 17: Excisable Products Seized

Product	Number of Seizures	Quantity	Value €m
Cigarettes	5,493	46.9m	42.6
Tobacco	1,549	23,673 kg	21.0
Alcohol (Beer, Spirits and Wine)	2,729	594,887 litres	3.7
Illicit Mineral Oil	11	62,737 litres	-
Vehicles	1,058	1,058	15.6

Note: Vehicles seized for marked mineral oil offences, VRT offences, and because of use in connection with alleged offences under customs or excise law.

Table 18: Cash Seizures

Seizures	2025
Number of Seizures	80
Value	€2,984,765

Table 19: Cash Forfeiture Orders

Forfeiture Orders	2025
Number of Cash Forfeiture Orders	30
Value	€755,485

Table 20: Prosecutions for Serious Evasion

Prosecutions	Number
Number Of Ongoing Investigations	25
Number Of Tax and Excise Cases Referred to the DPP	23
Number Of Tax and Excise Cases For Which the DPP Issued Directions that Prosecutions be Commenced	21
Number Of Cases Before The Courts	37
Number Of Criminal Convictions Obtained	15
Fines Imposed in Respect of Criminal Convictions	€20,000
Number Of Summary Criminal Convictions	176
Fines Imposed in Respect of Criminal Convictions	€316,198

Table 21: Mutual Assistance Requests

Mutual Assistance Requests	Received	Sent	Closed
From/To EU Member States	2,174	373	1,599
From/To Other Countries	628	151	641
Total	2,802	524	2,240
Europol Requests	399	108	507

Table 22: Training Days Delivered

Training Category	Training Days Delivered
Audit Programme Training	12,326
Technical Taxes	7,607
Technical Customs and Excise	7,103
Management / Soft Skills / Online Courses	976
Collection and Compliance	1,840
Health and Safety	1,921
One Learning Training	2,124
Total	33,897

Note: Figures have been rounded upwards, where relevant.

Table 23: 3rd Level Qualifications Awarded

Award Category	Number of Awards
Diploma in Applied Taxation	30
BA (Hons) in Applied Taxation	14
Customs Certificates	35
Master's in Business Administration	1
Total	80

Table 24: Professional Qualifications Awarded

Award Category	Number of Awards
Certificates	61
Tax Technician	57
Chartered Tax Adviser	2
Total	120

Table 25: Percentage Breakdown of Female Staff in Each Grade

Grades	2025	2024
Board and Assistant Secretary	58%	53%
Principal Officer	63%	63%
Assistant Principal	58%	56%
Higher Executive Officer and Administrative Officer	51%	56%
Executive Officer	62%	62%
Clerical Officer	64%	64%
Service Officer	-	-
Total	61%	61%

Table 26: FOI Requests

Category	Number
Requests Brought Forward at 1 January 2025	13
Received in-Year	286
Full Release	65
Partial Release	144
Refused	72
Dealt With Outside of FOI / Withdrawn / Transferred	8
Requests On Hand at 31 December 2025	10
Request for Internal Review	22
Appeal to the Information Commissioner	9

Table 27: Internal & External Reviews

Case Details	Internal	External	Total
Requests Brought Forward at 1 January 2025	-	1	1
Cases Admitted in-Year	-	9	9
Total	-	10	10
Number Finalised in-Year	-	8	8
Decision in Favour of Requester	-	-	-
Decision Against Requester	-	7	7
Decision Revised / Partly Revised	-	1	1
Discontinued	-	-	-
On Hand at 31 December 2025	-	2	2

Table 28: Complaints Relating to Revenue Completed by the Ombudsman

Outcome	Number of Complaints
Upheld	6
Partially Upheld	-
Not Upheld	7
Assistance Provided	2
Discontinued - Withdrawn	1
Discontinued - Premature	-
Outside Remit	-
Total	16

Table 29: SOLVIT Queries

SOLVIT Queries	2025	2024
Number of SOLVIT Queries Received by Revenue	5	1

Table 30: Compliance with Prompt Payment of Accounts Act

Payment Made	Number	Value €	% of Total Payments Made
Within 15 Days	13,035	205,648,241	95.83
Within 16 - 30 Days	539	6,694,923	3.96
In Excess of 30 Days	28	305,483	0.21
Total	13,602	212,648,647	100

Additional Information	Number	Value €
Late Payment Interest Paid in 2025	28	2,224
Compensation Costs Paid in 2025	28	1,540
Average Days Taken to Make Payment	7	–

Appendix 1 - Donation of Heritage Items

Donation of Heritage Items

Section 1003 of the TCA 1997 provides for a credit against tax liabilities where a taxpayer donates certain heritage items to the national collections.

The following items were donated in 2025:

- The Rosse Archives, valued at €2,136,516,
- Collection of paintings by Gilbert Stuart, valued at €1,250,000,
- Collection of Irish Silver, valued at €950,000,
- Collection of Irish Silver, valued at €800,000,
- Sir John Lavery painting, valued at €625,000,
- Collection of artworks by Leonora Carrington and Cecilia Vicuña, valued at €858,484,
- Collection of paintings by Louis Le Brocquy, valued at €395,000, and
- Collection of paintings by Jack B. Yeats, valued at €985,000.

The value shown is the market value of the items.

Donation of Heritage Property to the Irish Heritage Trust/Commissioners of Public Works in Ireland

Section 1003A of the TCA 1997 provides for a credit against tax liabilities where a taxpayer donates certain heritage property to the Irish Heritage Trust or the Commissioners of Public Works in Ireland.

No such items were donated under this scheme in 2025.

Glossary

Glossary of Terms

Abbreviation	Definition
AES	Automated Export System
AIS	Automated Import System
BEPS	Base Erosion Profit Shifting
CAT	Capital Acquisitions Tax
CBAM	Carbon Border Adjustment Mechanism
CCPC	Competition and Consumer Protection Commission
CCF	Co-operative Compliance Framework
CGT	Capital Gains Tax
CIF	Compliance Intervention Framework
CRS	Common Reporting Standard
DAC	Directive on Administrative Cooperation
DAFM	Department of Agriculture, Food and the Marine
DECC	Department of the Environment, Climate and Communications
DETE	Department of Enterprise, Tourism and Employment
DMS	Debt Management Service
DPENDR	Department of Public Expenditure, NDP Delivery and Reform
DPP	Director of Public Prosecutions
DSP	Department of Social Protection
DTA	Double Tax Agreements
DWS	Debt Warehouse Scheme
EDI	Equality, Diversity and Inclusion
EOI	Exchange of Information
EPPO	European Public Prosecutor's Office
EPT	E-Liquid Products Tax
ERR	Enhanced Reporting Requirements
EUCAB	European Customs Alliance for Borders
EUDR	Regulation on Deforestation-free Products
EV	Electric Vehicles
FTA	Forum on Tax Administration
GIR	GloBE Information Return
GloBE	Global Anti-Base Erosion
HMRC	HM Revenue and Customs
HPRA	Health Products Regulatory Authority
HSE	Health Service Executive
IOSS	Import One-Stop-Shop
IOTA	Intra-European Organisation of Tax Administrations
ISO	International Organization for Standardization
ITI	Irish Tax Institute
JATF	Joint Agency Task Force
LLM	Large Language Model
LPT	Local Property Tax
LVC	Low Value Consignment
MAOC-N	Maritime Analysis and Operations Centre for Narcotics

Abbreviation	Definition
MNE	Multinational Enterprises
NCTS	New Computerised Transit System
NDA	National Disability Authority
NLWT	Non-Resident Landlord Withholding Tax
OECD	Organisation for Economic Co-operation and Development
OLA	Official Language Act 2003
OLAF	European Anti-Fraud Office
OSS	One-Stop-Shop
PAYE	Pay As You Earn
PPA	Phased Payment Arrangement
PRSI	Pay Related Social Insurance
PSD	Public Sector Duty
PSWT	Professional Services Withholding Tax
R&D	Research and Development
R.C.C.	Revenue Customs Cutter
RCT	Relevant Contracts Tax
ROS	Revenue Online Services
RZLT	Residential Zoned Land Tax
S.I.	Statutory Instrument
SCARP	Small Company Administrative Rescue Process
SME	Small and Medium Enterprise
SPS	Sanitary and Phytosanitary Controls
TAC	Tax Appeals Commission
TADEUS	Tax Administration EU Summit
TALC	Tax Administration Liaison Committee
TCA	Taxes Consolidation Act 1997
TDM	Tax and Duty Manual
TIEA	Tax Information Exchange Agreements
TLAC	Top-Level Appointments Committee
TY	Transition Year
ViDA	VAT in the Digital Age
VHT	Vacant Homes Tax
VIIES	VAT Information Exchange System
VRT	Vehicle Registration Tax
WCO	World Customs Organization

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