

# Revenue

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



# Headline Results 2025

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2025 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2025, which is expected to be published in April 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.

## Collection, Number of Taxpayers and Cost of Administration

### Collection

Tax Head	€m
Income Tax	36,573
Corporation Tax *	34,668
Value Added Tax	22,942
Excise	6,464
Stamp Duty	1,898
Capital Gains Tax	2,138
Capital Acquisitions Tax	1,121
Customs	616
Other Property Related Taxes	51
<b>Total</b>	<b>106,471</b>

Note: Figures are Exchequer Receipts. \* CT includes ECJ receipts

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance (PRSI)	19,458
VAT One Stop Shop Schemes	13,395
Risk Equalisation Fund	858
Local Property Tax (LPT)	671
Insurance Compensation Fund	119
Other	245
<b>Total</b>	<b>34,745</b>

### Number of Taxpayers

Employments and Registrations by Tax head	Number
Employments (PAYE)*	4,401,468
Self-Assessment (Income Tax)	908,544
Companies (Corporation Tax)	287,264
Employers	273,173
VAT	292,769
Economic Operators' Registration & Identification (EORI) Registrations (Customs)	143,082

\* Includes multiple employments and recipients of occupational pension, figure is up to Nov 2025

### Cost of Administration

	Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
<b>2025</b>	<b>623</b>	<b>6,980.4</b>

## Timely Compliance and Customer Service

### Timely Compliance – Business Taxes

Cases	Compliance Rate
Large Cases (annual tax liability >€500,000)	99%
Medium Cases (annual tax liability >€200,000, <€500,000)	99%
All Other Cases	92%

Figures refer to Due Month + 1 return/payment compliance.

### Service Contacts and Transactions

Contact Type	Number
Customs Declarations	60,261,474
Electronic Payments	14,300,263
Electronic Returns	4,536,522
Payroll Submissions	6,719,967
MyEnquiries	2,662,946
Telephone Calls	1,801,448
Correspondence (Paper/Email)	1,852,084

### Repayments Processed

Tax Type	Number	Value (m)	% processed within 5 days*
PAYE Income Tax	1,465,780	€1,271	99%
VAT	366,813	€7,555	77%

\*Refund issued or overpayment offset against other outstanding tax liability within 5 working days

### Residential Zoned Land Tax

	Number or Value
Number of Registrations	2,469
Number of Returns received	2,171
Total Liability	€120.4m
Total Collected	€49.2m
Deferrals Granted	583

### Customs

	Number or Value YTD
Customs Declarations Processed	60.2m
Of which in respect of imports from Great Britain (GB)	45.2m
Customs Duty collected	€617m
Of which collected on GB Imports	€265.7m
Customs Trade Facilitation Authorisations issued	148*

\*Figure to the end of September

## Breakdown of Inbound flow of Lorries & Containers from GB to Ireland

Total Inbound	Accompanied	Unaccompanied	Green Routed	Orange Routed	Red Routed
402,884	123,699	279,185	89%	8.8%	2.2%

## Compliance and Enforcement Interventions

Interventions	Number	Yield (€m)
Audit and Compliance Interventions	291,616	734

## Debt Management and Enforcement Table

	Number or Yield
Taxpayers with Phased Payment Arrangements at year end	18,653
Total liabilities outstanding at year end	€2,474m
Debt Enforcement Actions (Solicitor / Sheriff / Attachment)	98,047
Enforcement Yield	€247.3m

## Tax Avoidance

	Number or Yield
Avoidance Cases Settled	189
Avoidance Cases Yield	€41.7m

Revenue is currently challenging 130 tax avoidance cases, relating to 27 transactions with 96 appeals.

## Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	181
Value of Court Imposed Fines/Penalties	€3.3 m
Number of Settlements / Determinations Published	113
Value of Settlements / Determinations	€33.2 m

## Prosecutions

	Number or Yield 2025
Number of Circuit Court Convictions for Serious Tax and Excise Evasion and Fraud	15
Number of District Court Convictions (including non-Filers)	189
Fines imposed on Conviction	€340,448

**Seizures and Detections**

Drugs	Number	Volume (Kg)	Value (€m)
Cannabis (Herbal & Resin)	2,439	5,507	104.78
Cocaine, Heroin	77	1,029	73.42
Amphetamines, Ecstasy & Other Drugs	16,085	32,563	12.93
<b>Total</b>	<b>18,601</b>	<b>39,099</b>	<b>191.13</b>

Tobacco	Number	Volume	Value (€m)
Cigarettes	5,493	46.9m	42.59
Other Tobacco	1,549	23,673 Kg	21.06
<b>Total</b>	<b>7,042</b>	-	<b>63.65</b>

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	11	62,737 litres
Marked Fuel Oil – Detections	382	-
Marked Fuel Oil – Vehicle Seizures	127	-
Mobile Accutrace Analyser Tests (Nov 25)	93	-
<b>Total</b>	<b>613</b>	<b>62,737</b>

Other Seizures	Number	Value (€m)
<b>Other Seizures*</b>	<b>3,735</b>	<b>21.16</b>

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