

Freedom of Information Requests for Non-Personal Information Received and Completed during the period 1 January to 31 December 2011

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
9784/2010	Client	Request for details of qualifications held by candidates for the recent Stage 2 HEO competition.	Full Release		
207/2011	Media	Request for details of seizures made by customs officers from passenger's baggage on arrival from the USA during 2010. Request also for details of amounts of duty and taxes collected by customs from passengers who lawfully declared goods on arrival into the state.	Full Release		
160/2011	Business/Interest Group	Request for all records in respect of the background to the Domicile Levy introduced by Section 150(1) Finance Act 2010.	Section 8		
861/2011	Media	Request for records in connection with the donation of a heritage item under section 1003 of the Taxes Consolidation Act 1997.	Section 11		
1024/2011	Media	Request for copies of specified internal audits from 2010 prepared for/by/on behalf of the Revenue Commissioners.	Section 6,7 & 9		
1070/2011	Business/Interest Group	Request for records in relation to the timing of disposal for compulsory purchase orders (CPO's). Records which refer to section 542 TCA 1997 in the context of a CPO disposal. Also records in relation to the Corporation Tax or Income Tax treatment of disturbance payments arising from CPO's.	Section 8,11 & 12		
1424/2011	Tax Practitioner	Request for records whereby the Revenue has issued rulings in relation to whether Section 138 TCA 1997 is applicable to preference dividends from non resident companies.	Section 12		
1645/2011	Business/Interest Group	Request made for copies of all VAT guidance issued by the Revenue Commissioners to persons in the VEC sector in relation to VEC adult education programmes, including VAT guidance on certain listed services and guidance given in presentations to the sector.	Section 11	Decision Affirmed	
1831/2011	Media	Request for copies of records concerning: 1. The total amount owed to the Collector General by companies that were liquidated in 2010. 2. The amount recovered by the Collector General from these companies following their liquidation in 2010. 3. The names of the top ten companies that were liquidated in 2010 that owed the most to the Collector General to include the sum owed in each case.	Section 11 & 12		
1832/2011	Media	Request for records concerning certain expenses claims made by the members of the Board of the Revenue Commissioners.	Section 13		

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2055/2011	Business/Interest Group	Request for a copy of Mineral Oil Instructions, Volume 2 relating to procedures issued to C & E Officials in relation to the detection and prosecution of mineral oil offences.	Section 9		
2423/2011	Business/Interest Group	Request for any records whereby the Revenue has issued opinions in relation to the Irish tax transparency of a Luxembourg investment fund or a German contractual trust agreement.	Section 13		
2459/2011	Media	Request for the number of representations made to Revenue by each member of the Oireachtas during 2009 and 2010.- The nature of these representations in broad terms (for example, do they relate to a constituent's tax affairs) and any information sought.	Full Release		
2853/2011	Tax Practitioner	Request copies of any technical guidelines, guidance notes, Inspectors' Manuals or other documentation dealing with Section 247(4A)(a) of the Taxes Consolidation Act ('TCA') 1997 and the meaning of the term 'acquiring any part of the capital of a company' as used in that subsection. Any Revenue rulings, concessions or other documentation containing an expression of the views of Revenue relating to the provisions of Section 247(4A)(a) TCA 1997.	Section 12		
3846/2011	Client	Request made for 1. Revenue Guidance notes relating to record retention. 2. Revenue Record keeping procedures. 3. Revenue procedures relating to the recording of meeting minutes- procedure for the recording of minutes. 4. Revenue procedure for conducting meetings. 5. Any other similar documents relating to record retention, record making and recording, notes taken or made from meetings with customers.	Full Release		
3237/2011	Media	Request for copies of corporate/executive credit card statements and details of all spending at head office on goods and services of €500 and over from 1/1/09 to date.	Section 7 & 9		
4116/2011	Client	Request for records relating to the taxation treatment applied by the Revenue Commissioners to an Irish tax resident individual taxpayer who disposes of an Irish registered Patent to a company. The specific taxation legislation in connection with this subject is in S.757 TCA 1997.	Section 11		
4633/2011	Tax Practitioner	Request for details of any records whereby the Revenue has issued opinions in relation to the application of Part 21 TCA 1997 (the Mergers Directive).	Section 12		

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4634/2011	Tax Practitioner	Request for details of any records whereby the Revenue has issued opinions as to the non application of section 757 TCA 1997 in the case of an outright sale of a patent (as opposed to the grant of a license which gives substantial exclusive rights to the licensee).	Section 11		
4967/2011	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings in respect of the classification of activities as trading. The request is in respect of companies which are involved in treasury activities, including but not limited to, cash-pooling, group financing, investment and cash management services, currency management and foreign exchange hedging.	Section 11 & 12		
5166/2011	Tax Practitioner	Request for details of 'Protective Notifications' received by Revenue under section 811 TCA 1997 for the period 2010 to date.	Full Release		
5167/2011	Tax Practitioner	Request for statistical data in respect of Mandatory Disclosures of Certain Transactions (Promoters) submitted for the period 16 April 2011 to date. Also the number of requests for supplemental information issued by Revenue in the period to 31 July 2011.	Full Release		
5614/2011	Tax Practitioner	Request made for certain information and records relating to procurement carried out by Revenue or by third parties on Revenue's Behalf in 2010.	Full Release		
5430/2011	Tax Practitioner	Request for copies of records seeking relief under section 597 TCA 1997 in circumstances where tax is triggered by assets ceasing to be used for the (new) trade as per section 597(4).	Section 11 & 8		
5080/2011	Business/Interest Group	Request for details of decisions given by Revenue since 1st September 2007 in relation to services: (i) which are regarded as professional services for the purpose of professional services withholding tax (ii) which are not regarded as professional services for the purpose of professional services withholding tax.	Section 11 & 13		
4983/2011	Media	Request for: 1. Records of suspected and detected breaches of data protection rules within Revenue and how they were dealt with from January 2009 to date. 2. Records in relation to the voluntary pension levy scheme for judges from January 2011 to date. 3. All correspondence received from the judges, the Court Service or any other external person or body on the running of the scheme since January 2011 to date.	Section 7,8,9,11, & 13		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
6608/2011	Tax Practitioner	Request for : 1. All records in connection with Section 55 Finance Bill as initiated. 2. All records in connection with the explanatory memorandum published with Finance Bill 2010 as it relates to Section 55 of the Finance Bill as initiated. 3. All records in connection with Section 59 Finance Act 2010. 4. All records in connection with page 29 of the Revenue Annual report 2009 and matters relating to "more challenge to tax avoidance schemes" with regards to financial transactions and capital gains tax losses.	Full Release		
6487/2011	Media	Request for 1. The total figure for number of decisions made by the Revenue Commissioners to grant (or not grant) tax exemption under category A (book or other writing), as set out by Section 195 Taxes Consolidation Act, 1997, between June 2001 and June 2011, and the total figure for the number of applications that were rejected. 2. Correspondence between the Department of Finance and the Revenue Commissioners relating to the €200,000 Domicile Levy announced in the last budget. 3. Correspondence between the Department of Finance and the Revenue Commissioners over a proposal to place a duty on trading in contracts for difference (CFDs) in or around 2006.	Section 6 & 8		
6788/2011	Media	Request for information in relation to claims under the Charitable Tax Exemption legislation; 1. Details of all Primary schools claiming tax relief on donations from PAYE donors for the latest available 3 years. A breakdown per school of the total amount per year received in donations from PAYE donors and the total amount received by school in ensuing tax relief. 2. Details of all Post Primary schools claiming tax relief on donations from PAYE donors for the latest available 3 years. A breakdown per school of the total amount per year received in donations from PAYE donors and the total amount received by school in ensuing tax relief. 3. The total amount of donations from PAYE sources received by Primary schools, and tax relief granted to same on a per year basis since the inclusion of schools as Approved Bodies under the Charitable Tax Exemption legislation. 4. The total amount of donations from PAYE sources received by Post Primary schools, and tax relief granted to same on a per year basis since the inclusion of schools as Approved Bodies under the Charitable Tax Exemption legislation.	Section 11		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
6855/2011	Media	Request relating to the scheme of tax relief for donations to eligible charities and other approved bodies under section 848A of the Taxes Consolidation Act 1997 and seeking information on the number of schools that received donations from PAYE donors under the terms of the legislation, the amount of the donations and the amount of the tax refunds, for the last year for which similar is available. In addition information requested relating to the names of the schools for the year for which the information is available.	Section 11		
7244/2011	Client	Request for (1) The number of applications made for artists exemption from 2005 to 2010 in each category. (2) The number of applications for artist's exemption that were refused from 2005 to 2010. (3) The number of cases that were appealed from 2005 to 2010. (4) The cost to the exchequer from 2005 to 2010.	Full Release		
6436/2011	Media	Request made for a copy of all briefing material prepared for the Chairman of the Revenue for her appearance before the Dail Public Accounts Committee on 22 September 2011.	Section 7,9,11,6 & 15		
6863/2011	Media	Request made for briefing material prepared for the Chairman, Office of the Revenue Commissioners in relation to meeting of the Public Accounts Committee on September 22nd, 2011.	Section 7,9,11,6 & 15		
6632/2011	Business/Interest Group	Request for copies of records of the outward diversion cases reported in 2003 by the Committee of Public Accounts on 17th January 2008 and copies of records of any other cases of inward or outward diversion cases from 2002 to the present and Revenue's handling of same.	Section 7,8,9,11 & 13		
7857/2011	Media	Request relating to donations provided by PAYE donors to schools in the year 2010 and the tax refund made. Requester is now seeking the total value of donations made, and total value of tax refunds awarded in 2010 regarding a named list of fee paying schools which she has furnished.	Full Release		

Sections used in exempting records: Explanatory notes

See the text of the Freedom of Information Acts ([Freedom of Information Home Page](#)) for a fuller explanation.

1. Section 6(4): Records created before the commencement of the Act. Commencement date is 21 April 1998.
2. Section 10(1)(a): Records which do not exist or cannot be found after all reasonable steps have been taken are deemed to be refused.
Section 10(1)(b): Request does not comply with section 7(1)(b) - does not contain enough information to identify the record.
Section 10(1)(c): Nature of records would cause unreasonable interference with or disruption of the other work of the public body concerned.
3. Section 12(2)(b)(ii): Would involve an infringement of copyright (other than copyright owned by the State, the Government or the public body concerned).
4. Section 13: Partial access i.e. records released do not purport to be a copy of the complete record.
5. Section 19: Records relating to meetings of the Government.
6. Section 20(1): Records relating to the deliberative processes of a public body.
7. Section 21(1)(a): Records which might prejudice the effectiveness of tests, examinations, investigations or audits conducted by a public body.
8. Section 22(1)(a): Records which would have legal professional privilege, i.e. documents which would not have to be produced in court.
Section 22(1)(b): Records, where disclosure would constitute contempt of court.
9. Section 23(1)(a)(i) or (ii) or (viii) or (1)(b): Records which might prejudice law enforcement and public safety. Examples include records which would impair the prevention, detection or investigation of offences (for example, records describing the criteria for an audit), or which would reveal the identity of a person who has given information to a public body in confidence in relation to the enforcement of the law.
10. Section 24(2)(e): Information given in confidence from EU.
11. Section 26(1)(a): Information obtained in confidence and on the understanding that it would be treated as confidential, or (1)(b) disclosure of the information concerned would constitute a breach of a duty of confidence.
12. Section 27(1)(b): Records which contain commercially sensitive information. An example of this would be commercial information that could prejudice the competitive position of that person in the conduct of his or her business.
13. Section 28(1): Records which disclose personal information about another individual. This includes deceased persons unless duly authorised.
14. Section 31(1)(a): Records which could have a serious adverse effect on the financial and economic interests of the State and public bodies.
15. Section 32(1)(b): Enactments relating to non-disclosure of records.
16. Section 41: Decision not issued within prescribed time limits deemed to be a refusal to grant a request.
17. Section 46(1)(b): Restriction of the Act - the Act does not apply to records held or created by the Attorney General or the DPP.
18. Section 46(1)(c): Restriction of the Act - The Act does not apply to a record relating to an investigation carried out by the Ombudsman, the Ombudsman for Children and the Pensions Ombudsman.
19. Section 46(2): Records in the public domain.