

Freedom of Information Requests for Non-Personal Information Received and Completed during the period 1 January to 31 December 2012

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
8822/2011	Legal	Request for "the code of conduct within your organisation for Customs Officers and more particularly how they should deal with members of the public etc."	Section 2		
8546/2011	Business/Interest Group	Request for information in regard to all meetings, minutes of meetings, hard copy correspondence, emails and records of phone conversations between Executives of the Revenue Commissioners and representatives of the Tobacco Industry in Ireland, of ITMAC and any agents such as public relations companies and/or lobbying companies who represent the Tobacco Industry in Ireland.	Section 7,12 &13		
8866/2011	Client	Request for copies of all documents, letters, emails, memos and handwritten notes relating to the use of trusts and offshore structures to conceal the identities of Irish beneficiaries - Copies of any correspondence between the Revenue Commissioners and the Department of Finance on the above matter.	Section 2		
41/2012	Media	Request for details of investigations carried out in 2010 & 2011 in staff wrong doing/malpractice or alleged staff wrong doing/malpractice to include findings/recommendations/sanctions/cases referred to An Garda Siochana during the said periods.	Section 7,9 & 13		
43/2012	Media	Request for all records from the last five years concerning Revenue's stance on the payment of money to Gaa inter-county and club managers. Also request for records relating to any Revenue investigations into these type of payments and what was the outcome of any investigations. (ie. Were undeclared payments ever uncovered? If so, in how many cases and what amount of money was involved?)	Section 11		
74/2012	Media	Request for copies of any records relating to the donation under Section 1003 of the Taxes Consolidation Act, 1997 to the National Library of Ireland of the archive of Seamus Heaney.	Section 11		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
244/2012	Media	Request for access to all internal memos and correspondence (both internal and external) regarding the discovery by Revenue last November that a significant number of pensioners were liable for extra tax to include any documents or correspondence related to how this discovery would be communicated to the people involved.	Full Release		
246/2012	Media	Request as to how much Revenue spent on sending information to pensioners in relation to their additional tax liabilities from private pensions in January 2012, how much was spent on operating phone lines to take calls from pensioners about the same issue, how much was spent on overtime for Revenue staff in relation to same issued including if anything was spent on overtime for manning phones after hours or on weekends, any correspondence between government departments and Revenue in relation to the release of the information including any details in relation to how the information will be released i.e. the timing etc., any correspondence prior to the budget between the Department of Finance and Revenue in relation to the additional sums expected to be raised in tax from the initiative.	Full Release	Decision Affirmed	
281/2012	Client	Request for a copy of all briefing material prepared for the Chairman of Revenue for her appearance before the Dáil Public Accounts Committee on 23 September 2011. A copy of all briefing material prepared for the Chairman of Revenue for her appearance before the Dáil Public Accounts Committee on 10 January 2012	Section 11, 12 & 13		
313/2012	Client	Request for all correspondence, to include letters, emails, faxes and so on between the Revenue Commissioners and the Department of Finance discussing the recent issue of declaration of taxes by pensioners. All correspondence , to include letters, emails, faxes and so on between the two bodies since the controversy over pensions and their tax began. Copies of any briefing documents prepared by Revenue ahead of appearances by staff at Oireachtas committees arising out of the controversy	Section 11, 12 & 13		

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339/2012	Media	Request for all correspondence and documents from June 1st 2011 on, relating to the sharing of data about public pension holders between the Revenue Commissioners and Government departments and Revenue's decision to send tax letters to holders of private and public pensions. In particular, any correspondence which passed between the Minister and any other Ministers and Revenue in relation to this matter	Full Release		
510/2012	Media	Request on how much the Revenue Commissioners and/or agencies under the department spent in 2010 and 2011 on directory enquiry services. Request also as to how much was spent in the same period on calls to the speaking clock and how much was spent in the same period on flowers (fake and real).	Full Release		
545/2012	Tax Practitioner	Request for the draft Statement of Practice (SOP) on Revenue Internal Review Procedures. This Statement of Practice is referred to as being created, by the Revenue Commissioners, about September, 2011 on Revenue's website www.revenue.ie .	Section 6		
353/2012	Client	Request for all communications including notes, memoranda, E-mails existing between the Revenue Commissioners and the Department of Social Protection on the operation of PAYE on Social Welfare and other Welfare payments	Section 2		
631/2012	Business/Interest Group	Request for "All manner of records (as broadly defined in section 2(1) of the acts) held by Revenue, and by whatever name called, comprising or containing the following: 1. rulings, judgement or decision given by the Appeal Commissioners from 21 April 1998 to date. 2. Any index, schedule, list, summary or similar record that refers to the above-mentioned rulings, judgements or decisions of the appeal commissioners held or produced by the Revenue Commissioners".	Section 2 & 11	Original Decision Annulled - Fresh Decision Issued – Refused S.10(1)(c)	
775/2012	Tax Practitioner	Request details of any records whereby Revenue has issued opinions in relation to the application of Part 21 TCA 1997 (The Mergers Directive) subsequent to their previous Fol on this topic.	Section 11 & 27		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
1068/2012	Tax Practitioner	Request for all documentation, correspondence, meeting notes, handwritten notes, legislative drafts, legislative proposals, technical analysis and other available information in relation to the change of law included in Section 37(1)(i) Finance Act 2011, which provisions introduced Section 249(2)(ab) TCA 1997..	Full Release		
1286/2012	Media	Request for a. The number of tax avoidance measures disclosed under the mandatory reporting regime which were not approved by the Revenue Commissioners in 2011. b. Details of the schemes that were rejected and the reasons why. c. A separate list of the names of companies that had avoidance measures rejected. We are asking for these separately so that b) can be processed without the name of the tax advisers being identified in relation to each scheme. d. A cumulative estimate, if possible, of what the schemes would have cost the Exchequer if they had been approved.	Section 2		
1749/2012	Media	Request details of notifications made to the Revenue Commissioners under the so-called "protective notification scheme" to include details of the numbers of schemes notified to the Revenue since the start of 2010 to the current date, and an outline of the specific scheme. Also details of all such schemes that are currently being examined and/or considered by the Revenue Commissioners.	Full Release		
1799/2012	Media	Since her appointment as Chairperson of the World Customs Organisation (WCO) in June 2011, request re how many trips abroad in respect of this role has the Chairman of the Revenue Commissioners, Josephine Feehily taken? Have all these trips been funded by the World Customs Organisation? If not, please supply details of the cost of all trips and expenses that have been incurred by the Irish Exchequer	Full Release		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
1854/2012	Media	Request details of notifications made to the Revenue Commissioners under the so called 'mandatory disclosure scheme'. Also details of the number of schemes notified to the Revenue since April 2011 to the current date, and an outline of the specific schemes and details of all such schemes that are currently being examined and/or considered by the Revenue Commissioners.	Section 7, 9, 11 & 12		
1866/2012	Media	Request access to a list of how many calls made to Directory Enquiries in the first three months of 2011 by Revenue staff cost more than €5 and more than €10. Can I also get a list of the top ten most expensive calls in this time period.	Full Release		
2032/2012	Media	On April 13 Denis Twohig was interviewed on RTE's Morning Ireland. During this interview he referred to a MRBI survey that was carried out to assess the size of the illegal cigarette trade. Request the full results of the surveys he referred to (2009 and 2010). This should include the raw data breakdowns supplied by the research company. Request also for all similar surveys commissioned by the Revenue Commissioners - in 2007, 2008, 2009, 2010, 2011 and 2012 - to assess public opinion regarding any tax policy or incidence of black market activity. Request for the raw data supplied by the research companies for these as well. Request also for any briefing notes or memos prepared for Josephine Feehily, or senior staff in the Revenue Commissioners, arising from the results of these surveys	Section 12		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
2160/2012	Media	Request information relating to the relocation of services in Cork to a site on the Watercourse Road and request for all correspondence between the Revenue Commissioners and the Office of Public Works, on site selection and the appropriateness of the location/facilities, ahead of the decision to relocate services to a building on the watercourse Road; Any criteria provided by the Revenue Commissioners to the OPW to inform its negotiations on the site or alternatives; The minutes of any meetings held between the Revenue Commissioners and the OPW on this issue; Any internal correspondence on the selection of the site on the Watercourse Road and the consideration of other sites in the area of the city; Information on any deal or incentive made available to staff who moved to this building; Any communication received from any public representative discussing the move to Watercourse Road or alternative sites that were under consideration at the time.	Section 13		
2190/2012	Tax Practitioner	Request information on Section 811 notices issues since the period covered by the last request to date, indicating the status of any appeals relating to notices issued. It would also be appreciated if you could provide a reconciliation of the abovementioned list with the information contained in the 2011 Revenue Annual Report as regards the number of schemes under challenge. We would be satisfied to receive updated information to the end of 2011, in line with the information contained in the annual report, if it is easier for your office to provide.	Full Release		
2848/2012	Media	Request copies of the minutes of all meetings in the last two years between the Revenue Commissioners and the Department of Social Protection concerning data exchange between the departments.	Full Release		
2996/2012	Tax Practitioner	Request for details of any records whereby the Revenue has issued opinions in relation to the application of section 637 TCA 1997.	Section 11 & 12		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
3376/2014	Tax Practitioner	Request details of any cases submitted to Revenue for an opinion on the classification of activities as trading activities, which were finalised in the period January to June 2012. Disclosure of identities of parties to whom these opinions have issued is not required.	Section 11 & 12		
3574/2012	Media	Request for access to the appointment diaries of Josephine Feehily, Liam Irwin and Niall Cody and their private secretaries from the start of the new government in March 2011 to date. Request also for access to correspondence, e-mails and documents related to the mandatory disclosure scheme where promoters of certain transactions must inform the Revenue of these tax schemes. As of June 2012, requester states that there have been 8 disclosures under the scheme since its introduction in January 2011. The request covers Jan. 2011 to date.	Section 6, 7, 9, 11, 12 & 13		
3567/2012	Media	Request for all records and correspondence from the last two years regarding the transfer of details of long term taxable DSP welfare payments to the Revenue Commissioners. Also request for access to all records concerning how this information could be used by Revenue, including any proposals to tax these benefits.	Full Release		
3653/2012	Media	Request the logs of calls made by all the individual hosts within the Revenue Commissioner's network behind the firewall limited to requests that have violated the getaway (proxy) policies set by the network administrator and were therefore denied. The log should contain (at least) the following information: 1. URL requested (that did not pass getaway policies) 2. The Date and Time of the request 3. The local IP of the host submitting such request I would also request a list of all policies set on the getaway and firewall including: 1. Blocked key words 2. Blocked URLs	Section 9		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
3798/2012	Tax Practitioner	Request for information re 1. How many refunds under the coach refunds order to date were granted by the unregistered VAT section for the years 2009, 2010 and 2011. 2. In the years 2005 to 2008 inclusive. 3. In the years 2003 and 2004,	Full Release		
3936/2012	Tax Practitioner	Requests for details of any Revenue practices or precedents where refunds of PSWT were issued to non-treaty residents, where none of the work in relation to the professional service was carried on in Ireland. Any relevant internal correspondence concerning the issue of refunds to non-treaty residents in these circumstances or the liability to Irish tax of non-treaty.	Full Release		
4176/2012	Tax Practitioner	Request for further details in relation to record no.1 (CRMS: 165/2012), contained in the response to FoI request 3376/2012. We request details of the loan facility agreement giving rise to the opinion, for example, how many parties were involved, were multiple draw downs expected under the facility. If it is not possible to make this information available, we request details of the submissions to and responses from Revenue in relation to this opinion. Request does not require the disclosure of the identity of any parties involved.	Section 11 & 12		
3496/2012	Client	Request for the total amount raised per project and the exchequer cost (total tax foregone) per project for every film and television project certified for Section 481 film relief from January 1st 2007 to June 30th 2012.	Section 11 & 12		
4212/2012	Tax Practitioner	Request for details of any opinions issued by the Revenue together with any relevant correspondence in connection with one aspect of Section 400(6) TCA 1997; in connection with the computation and allocation of capital allowances in circumstances where the transfer of a trade occurs during the accounting period of the two companies.	Section 11 & 12		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
4367/2012	Media	Request for documents detailing travel, hotel, subsistence as well as any other expenses incurred by Revenue staff travelling between Dublin and their regional offices in Limerick, Tipperary, Waterford, Galway, Louth and Donegal between January 1st 2011 and December 2011.	Section 2		
4497/2012	Tax Practitioner	Request for details of Revenue precedents or notes relating to the treatment of schools or colleges as principal contractors for the purposes of relevant contracts tax (RCT). The disclosure of the identity of any parties to whom these precedents or notes relate to is not required.	Section 11		
4465/2012	Tax Practitioner	Request for all files and papers held by Revenue in relation to the drafting, enactment and application of S.130 Finance Act, 2012. Request also for copies of the briefing papers provided by The Revenue Commissioners to the Minister for Finance in relation to S.130.	Section 6 & 8	Varied - further record partially released	
4930/2012	Tax Practitioner	Request for details of any opinions issued by the Revenue together with any relevant correspondence relating to the grant of industrial buildings allowance for buildings used as data centres or server farms.	Section 11, 12 & 13		
4935/2012	Tax Practitioner	Request for an update to the information, issued on 15 March 2005 in response to our FOI request of records relating to the granting of industrial buildings allowance for buildings used for software development activities. This should cover the period 2005 to date.	Section 2		
5205/2012	Media	Request details of all internal investigations/inquiries into allegations/suspensions of malpractice, fraud, wrongdoing or any other behaviour by staff members that is outlawed or deemed inappropriate. Copies of all reports carried out in this regard, Details of all actions taken in terms of disciplinary (if any), Details of all cases referred to the gardai. All documentation on the issue of staff fraud/wrongdoing. The timeframe for this request is October 1 2011 - September 14 2012.	Section 7 & 13		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
5495/2012	Media	Request for the number of notifications received by the Revenue in relation to third party information supplied under section 896A TCA 1997 i.e. returns by Third Parties in relation to settlements involving non-resident trustees. Requester also would like the information broken down per year, since the legislation was enacted.	Full Release		
5543/2012	Media	Request for all correspondence between the Revenue Commissioners and the Department of Finance in relation to the domicile levy introduced in Budget 2011. This includes all correspondence after it was announced to the present day.	Section 8,		
5529/2012	Client	Request relating to a letter issued from Revenue on the 18th October 2007 to all HR sections in relevant sections Departments regarding the incorrect tax treatment of maternity benefit, illness/occupational injury benefit in PAYE cases. This letter advised the correct treatment of these cases & requested a list of employers who were affected. There was a reminder letter issued on the 30/11/07. Request for a copy of each of these letters (1) 18 Oct 07 & (2) reminder of 30th Nov 07.	Full Release		
5659/2012	Media	Request for records relating to monies paid to the following individual and companies by the Office of the Revenue Commissioners and information on the services that were provided. . Eddie Molloy . Advanced Organisation and Management Ltd. Advance Organisation Ltd. . Advance Organisation Learning Ltd	Full Release		
6180/2012	Client	Records for years 2009, 2010, 2011 and 2012 to date showing: 1. Amount of VAT and duty taxes collected at Dublin, Cork and Shannon airports by Customs Officers. 2. Detailed breakdown of what and for how many of each object duty was charged at each airport. 3. The selection of items that persons were prevented from bringing into the country. Requestor also seeks copy of the list of allowances that are currently available to Revenue staff, the number of staff by grade that claimed each allowance in the years 2009, 2010, 2011 and 2012 to date.	Full Release		

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6507/2012	Media	Request details of the number of non-resident individuals who file tax returns in Ireland for each year starting 2005 to the most recent available year. For that most recent year, a breakdown of their country of residency by number (i.e. what country they are located on and how many in each country).	Full Release		
6521/2012	Media	Request for correspondence in relation to Section 195 TCA 1997: a) Any internal correspondence within the Revenue Commissioners between January 1st 2011 and November 21st 2012 in relation to changes in eligibility of non-fiction books for the artists' exemption. b) Any correspondence in the same time frame between the Revenue Commissioners and the Arts Council in relation to the eligibility of non-fiction books for the artists' exemption.	Section 6 & 11		

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 affect 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.