

## Freedom of Information Requests for Non-Personal Information Received and Completed during the period 1 January to 31 December 2013

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
7050/2012	Client	Request for: A summary of all/any legal actions involving personal income taxes and the Revenue Commissioners/Irish State that are presently being duly dealt with by the European Courts of Justice.	Sections 8 & 11		
219/2013	Media	Request for records in relation to: Tax avoidance Schemes; Film Relief over the last ten years; CGT aggressive avoidance practices engaged in by High Net Worth Individuals; Multi National Companies (MNC's) - how much repaid by MNC's following transfer pricing negotiations from double taxation agreements, how many companies and countries, how many investigations into MNC's in last decade and details of payment of taxes and penalties as a result; how many tax avoidance schemes currently under investigation and how much money does Revenue hope to collect as a result.	Section 2		
537/2013	Tax Practitioner	Request for the total number of employers who made a P35 Balancing payment which exceeded 10% of the total liability for 2010 and the total number of those whom were issued with a demand for interest resulting from the shortfall being greater than 10%.	Section 2		
584/2013	Media	Request for: Copies of all representations made by members of the Oireachtas to regional and district offices of the Revenue Commissioners since March 1, 2011.	Section 13		
599/2013	Media	Request for: Copies of representations made by members of the Oireachtas to the Chairman of the Revenue Commissioners since March 1, 2011.	Section 13		
798/2013	Media	A copy of all correspondence between Revenue and the Department of Health since the start of 2011 that concerns consultants working in the Department of Health.	Sections 7 & 13		
745/2013	Media	Request for details re challenges to claims for tax status of non resident and/or non ordinarily residents who file tax returns providing foreign addresses	Full Release		

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929/2013	Media	Request for access to Revenue forecasts or projections for tax receipts from 1/1/12 to date.	Full Release		
1047/2013	Media	Request for records in relation to "Cyber attacks" on Revenue computers for the period 1995/2000/2005/2010/2011 and 2012 including detailed information on damage caused, money lost, t/ps affected, any prosecutions/convictions/fines etc.	Section 9		
1239/2013	Media	Request for details of the entire cost incurred in the creation of the online valuation guide for the property tax.	Full Release		
1241/2013	Client	Request for documents/circulars/manuals that have been distributed to Revenue customs staff to clarify the changes as per the 2012 Finance Act. Specifically any updates to the Civil Aviation Manual.			
1286/2013	Tax Practitioner	A request to again supply requester with information on section 811 notices issued since the period covered by the last request to date, indicating the status of any appeals relating to notices issued.	Full Release		
1377/2013	Client	Request for records detailing the total costs for the set up and operation of the Revenue's online guide to the property tax. All records detailing the total costs paid to consultants or outside agencies relating to the new property tax system being operated by the Revenue Commissioners.	Full Release		
1595/2013	Client	Number of investments in EII (formerly BES) scheme by category.	Full Release		
1594/2013	Media	Request for details of protective notifications sent to Revenue since 1 January 2010 to include details of how the schemes operated and whether each scheme was approved/rejected by Revenue. Also an update on schemes for the period 2007 to 2009.	Full Release		
912/2013	Media	Request for 1. Copies of correspondence received from members of the public to Revenue in relation to the new property tax 2. Copies of correspondence between Revenue and the Government ministers or representatives on their behalf between 01/01/2012 and 31/10/2012	Sections 5 & 8		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
1071/2013	Media	Request for copies of the appointment/desk diaries of: Revenue's board members from 1 July 2012 to date; the head of Revenue's "high net worth individuals and professional business unit" from March 2011 to date and the head of Large Cases Division from March 2011 to date.	Sections 11 & 13		
1611/2013	Client	Request for records concerning how Revenue has interpreted legislation in practice in dealing with requests for disregarded income to be so treated because it arose out of 'Radical Innovation'.	Section 2		
1195/2013	Media	Request for all relevant records in relation to aspects of the Local Property Tax (LPT), its design, preparation and operation.	Sections 5, 7, 8, 9, 12, 13 & 17		
1873/2013	Tax Practitioner	Request for information in relation to Section 811 notices for period May 2012 to April 2013.	Full Release		
2349/2013	Client	Request for various statistical data in relation to applications made, accepted and rejected under the provisions of section 141(5)(d), TCA 1997 - (Radical innovation - patents).	Section 2		
2351/2013	Tax Practitioner	Request for updated information in relation to Section 811 TCA 1997 notices issued from 2011. Also an update as to the status of the notifications received for the period 2007-2011.	Full Release		
2138/2013	Tax Practitioner	Request for details of any cases submitted to Revenue for an opinion on the classification of activities as trading activities that were finalised in the period July 2012 to March 2013.	Sections 11 & 12		
2163/2013	Tax Practitioner	Request for details of any Revenue practices, precedents or internal records in relation to the licencing of telecommunication infrastructure by a business owning and licencing numerous mast sites as being taxable under schedule D, Case I as a trade or Schedule D, Case V as income from an easement.	Sections 11 & 12		
1623/2013	Media	All correspondence between the Office of the Revenue and NAMA between the 1st January 2012 and the 31st March 2013.	Sections 6, 9 & 11		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
2165/2013	Tax Practitioner	Request for information as to whether or not Revenue had allowed a claim for relief under section 80 Stamp Duty Consolidation Act 1999 to an acquiring company that was not incorporated in a member state of the EU or EEA.	Section 2		
2241/2013	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings to date as regards US LLC's being considered corporate bodies for the purposes of the Irish Tax Acts.	Section 11 & 12		
1635/2013	Media	Request for copies of correspondence between Revenue and the Department of Finance in relation to the Local Property Tax from October 2012 to date.	Sections 5, 7, 12, 13 & 17		
2440/2013	Media	Request for access to records relating to the changes made to withholding tax for multinationals in 2010.	Sections 8 & 11		
2460/2013	Media	Request for access to details (dates, venues and those present) of meetings between Assistant Secretaries and Board members of Revenue with representatives of the accountancy profession from 1st January 2011 to date.	Full Release		
2577/2013	Tax Practitioner	Request for details of cases where Revenue has accepted that a disposal of shares was made for bona fide commercial reasons and therefore qualifies for exemption from S.817 TCA 97 (S.S. 7).	Section 2		
2650/2013	Business Interest	Request for detailed information for the last ten years in respect of all cases transmitted to the High Court pursuant to section 941(4), TCA 1997 or any other similar section. Information in respect of all cases transmitted to the High Court outside of the statutory time frame provided for in section 941(4), TCA 1997 or any similar section.	Section 11		
3011/2013	Media	Request for details of the total number of trust/offshore structures that have been notified to/discovered by the Revenue Commissioners during its special investigation into trusts and offshore structures. Also a breakdown of the location of the trust/offshore structure - i.e. what countries were they incorporated in.	Full Release		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
2251/2013	Media	Request for details of representations made to Revenue by the following Ministers on behalf of others: Enda Kenny, Richard Bruton, Leo Varadkar, Joan Burton, Michael Noonan, Brian Hayes, Eamon Gilmore, Pat Rabbitte and Brendan Howlin.	Full Release		
2891/2013	Media	Request for certain records and statistical information on aspects of Local Property Tax	Section 2		
2352/2013	Tax Practitioner	Request for copies of records in relation to the position of Revenue and the administration in practice by Revenue of its analysis of the application of PAYE, USC, levies and other payroll taxes to payments made by taxpayers in respect of fees paid to corporate service providers for the provision of directors' services.	Section 11		
3124/2013	Media	Request for: Copies of complaints to and responses from Revenue's Enforcement Management Unit (EMU) from January 2012 concerning county sheriffs. Copies of cases appealed by taxpayers to, and the decisions by, the Joint Standing Committee of the Revenue Commissioners and the Sheriffs Association, from January 2012 to date. The number of times that the Joint Standing Committee declined to deal with a case because there was an allegation of criminal behaviour against a sheriff. The amount of income tax repaid to retired sports people under the "Tax Relief on Retirement for Certain Income of Certain Sportspersons" scheme since it was set up in 2002; the total number of people who have qualified for the scheme (under various categories); the top ten highest repayments under the scheme with a breakdown of the category of sports person in each case; copies of any review of the scheme carried out by Revenue since its introduction.	Sections 5, 6, 8, 11 & 13		
1159/2013	Media	Request for copies of briefing papers prepared for the Chairman of Revenue for her appearance before the Public Accounts Committee in February & May 2013.	Sections 7, 11 & 12		
3564/2013	Media	Request for details of all schemes notified to the Revenue Commissioners under the so called protective notification scheme from the start of 2012 to the present day. Also details of how the schemes operate and the Revenue's position with regard to the Scheme - has it been approved, challenged or considered.	Full Release		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
2616/2013	Media	Request for records to include: Briefing material prepared for the Chairman of the Office of the Revenue Commissioners and/or senior officials in relation to the most recent meeting of the Public Accounts Committee.	Sections 7, 11 & 12		
3281/2013	Media	Request for: 1. Risk assessments carried out in respect of the decision by Revenue to contract third parties to carry out call-centre and/or payment operations for the Local Property Tax. 2. Any correspondence with Revenue's data protection unit with regard to the decision to outsource the processing or handling of customer data to third parties. 3. Correspondence between Revenue and the office of the Data Protection Commissioner concerning the Abtran data breach in which the details of 11 credit/debit cards were improperly obtained by an 'unauthorised' Abtran employee. 4. Internal records concerning the Abtran data breach (with any details that would serve to identify a non-Revenue employee anonymised if necessary). 5. Briefing documents for Revenue Chairman and other Revenue officials present at the Joint Committee on Finance, Public Expenditure and Reform debate of Wednesday, May 29th, 2013. 6. Any correspondence between the Office of the Revenue Chairman and Deputy Joe Higgins subsequent to that joint committee debate.	Sections 7, 12 & 13		
3420/2013	Media	(A) No of Customs Officers by rank in Dublin Airport 31/12/10, 2011, 2012 and to date in 2013. (B) Equivalent rank of enforcement manager in C&E e.g.: EO, HEO etc. (C) Complete copy of seizure notices that Customs Officer will issue to a member of the public if seizing cigarettes, tobacco etc. also any forms, leaflets also issued. (D) No of external training courses that Revenue pay towards either fully or partial to staff in 2011, 2012 and to date in 2013; cost of same in each year. (E) No of female customs officers by rank that went on maternity leave in 2012 and to date in 2013. (F) No of customs officers by rank that currently earn over €100,000 per annum.	Section 7 & 9		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
3441/2013	Media	Request for records concerning social skills training given to staff in Revenue's Large Cases Division (based on OECD report) and all correspondence sent or received by corporate areas within Revenue concerning allegations of Ireland being a tax haven. (Definition of social skills/tax haven clarified with requester).	Section 13		
3576/2013	Media	Request for a country breakdown of the location of trusts/offshore structures and a country breakdown of the jurisdiction in which they are located.	Section 2		
3617/2013	Client	Request for records held by Revenue or any other body as to the rationale for removal of the following line "Almost any software developed for sale is developed systematically and the uncertainties are systematically resolved (i.e., Technical Content)" from recent Revenue Guidelines dated 2012 for Research & Development Tax Credit as set out in S766 TCA 1997. – Requester advised that decision letter can only consider records held by Revenue.	Section 2		
3619/2013	Client	Revenue's most recent guidelines for R & D tax credit dated December 2012 no longer contains within the paragraph '12.1 Activities undertaken in-house by the claimant company' certain guidance examples which were previously included in paragraph 11.1 of the 2011 guidelines. I require all records held by Revenue as to the rationale of removing the above line from the 2012 guidelines. – Requester advised that decision letter can only consider records held by Revenue.	Section 2		
3634/2013	Client	Request for records relating to all concessions, both present and past published and unpublished that have been issued by Revenue in relation to S766 TCA 1997 (Research & Development Tax Credit) All records held by Dept. Finance or any other Public Body in relation to all meetings, discussions, deliberations and representations made in relation to each concession and where concessions were not published reasons for non publication of the concession. – Requester advised that decision letter can only consider records held by Revenue.	Sections 11 & 12		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
3635/2013	Client	Request for records of all clarifications, concessions, guidance or confirmations issued by the Dept. of Finance of any other Public Body, both published and unpublished, as to cases where the restriction set out in S766 (1)(b)(viii) TCA 1997 does not apply to third party payments i.e. and the related expenditure could be included in full in an R&D Credit claim under S766 TCA 1997. Records should include but not be limited to those relating to the treatment of expenditure on agency workers and clinical trials. – Requester advised that decision letter can only consider records held by Revenue.	Sections 11 & 12		
3784/2013	Tax Practitioner	Request for number of notices of attachment pursuant to Section 1002 TCA 1997 that were issued in the year ended December 2011, 2012 and the period January to June 2013.	Full Release		
3785/2013	Tax Practitioner	Request for the number of companies that entered into instalment arrangements with the Collector General in respect of arrears of taxes in the years ended December 2011, December 2012, and the period January to June 2013.	Full Release		
3789/2013	Tax Practitioner	Request for number of demands within the meaning of Section 214 Companies Act 1963 that were issued by or on behalf of the Collector General in the years ended December 2011, December 2012, and the period January to June 2013.	Full Release		
3794/2013	Tax Practitioner	Request for the number of petitions to wind-up companies that were filed on behalf of the Collector General in the years ended December 2011, December 2012, and the period January to June 2013.	Full Release		
4009/2013	Client	Request for information on the process, procedures and policies around the claiming of VAT paid in error on foot of Department of Social Protection scope decision regarding insurability of employment where it was found a contract of service existed as opposed to a contract for service.	Section 2		
4392/2013	Media	Request for all records containing a database of properties listed as liable for the Local Property Tax with the Revenue's original estimate of the tax liability as well as the liability claimed by the owner/tenant, (or if exemption/deferral claimed) with the identity of the property limited to the local authority area in which it is located.	Section 2		



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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
4061/2013	Tax Practitioner	Request for a listing of all complaints received by Revenue, concerning Revenue Kerry District from 1/1/10 to 31/12/12, specifically listing the nature of the complaint.	Full Release		
4046/2013	Business Interest	Request for information regarding Revenues IT Network infrastructure, equipment etc., for Office of the Commissioners at Stamping Building.	Full Release		
4199/2013	Media	Request for information on: 1. Questions relating to highest amount of LPT paid and request for several breakdowns including the top 10 etc. Also any correspondence with NAMA on the operation of the LPT since January. 2. The number and names of dogs in Customs, details of seizures (value, quantity etc.) that each dog was involved. Cost of Canine unit etc. 3. Correspondence between Revenue and the Secretary General of the Dept. of Finance on the need to increase funding or the numbers employed at the Revenue since January of this year.	Section 2		
4386/2013	Media	Request for access to the number of requests made to tax havens for information on an Irish taxpayer (private/corporate) since 1/3/11. This should detail the tax haven in question and the number of requests made and whether information was received.  Request also for information on the amount of "seconded" individuals working for the Revenue since 1/3/11, i.e details of the company they work for, the Revenue section they were attached to, dates of the secondment and whether they were paid by the State.  (First part of request further clarified following contact with requester as: "All personal and all corporation tax requests. The list of tax havens is: IOM, Jersey, Guernsey, Liechtenstein, Vanuatu, Nauru, Belize, Andorra, Cayman Islands, Cyprus & Seychelles")	Full Release		
4564/2013	Media	Request for copies of all internal investigations by the Revenue Commissioners into the following practices by i) staff members ii) companies/officials who carry out work for the Revenue Commissioners on a contractual basis; alleged fraud, alleged malpractice, alleged criminality, alleged breach of contract.	Sections 7, & 9		

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Ref.	Requester Category	Request	Decision/Reason for decision	Internal Review	Info Comm
		Request includes all correspondence between Revenue officials and those suspected of the offences. All transcripts of interviews recorded between officials and those suspected of the offences. Also details of all sanctions taken against those found guilty of the offences. The timeframe for this request is 1 Oct 2012 - 27 Aug 2013.			
4582/2013	Business Interest	Request to supply the numbers and names of non-Irish based Printing and Packaging companies who are registered for VAT in the Republic of Ireland.	Sections 2 & 11		
4479/2013	Tax Practitioner	Request for a schedule indicating the general nature of section 811 opinions issued and the status of these notices vis-à-vis appeals through the courts since April 2013.	Full Release		
4774/2013	Tax Practitioner	Request for copy of checklist document provided by Revenue to the appointed technical experts (i.e. individuals engaged by Revenue to assess R&D tax credit claims in accordance with S. 766 of Taxes Consolidation Act 1997) and any similar documents, material, checklists, manuals, correspondence, briefing notes, briefing documents or other similar materials for the purpose of assisting the experts assessment of R&D tax credit claims and/or R&D activities.	Sections 11 & 12		
4785/2013	Media	Request for copies of any records relating to any analysis/review carried out by/on behalf of the Revenue Commissioners into the handling of queries from members of the public about the introduction of the local property tax as handled by third party contractors.	Section 13		
4786/2013	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and rulings on same issued by Revenue in relation to what is considered a 'group' for the purposes of section 403(1)(d)(i) Taxes consolidation Act 1997 and its application to different group structures.	Sections 11 & 12		
5235/2013	Media	Copies of records outlining payments made by Revenue to liquidators to liquidate companies to which Revenue was a creditor in each calendar year since 1 January 2008.	Full Release		

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5709/2013	Media	Request for the number of people who have had a mandatory deduction of LPT from their employment income, occupational pension, government payments & attachments to bank accounts, also the number of people Revenue have referred to a Sheriff or Solicitor for debt collection, the number who have had tax refunds withheld & the number who have been refused a Tax Clearance Cert for failure to pay LPT. Request also sought for all relevant records and statistics on certain aspects of Local Property Tax.	Full Release		
5770/2013	Client	Request for documentation in relation to the imposition of Capital Gains tax on temporary non-residents also the number of cases, amount of tax collected and number of audits/investigations for each year from 1 January 2003.	Full Release		
5771/2013	Client	Request for documentation in relation to the taxation of non-residents and in particular the taxation of tax exiles, also any documentation in relation to statistics of tax exiles for each year from 1 January 2000.	Full Release		
5773/2013	Client	Request for documents on Domicile Levy contained in S150 FA 2010, S136 of FA 2012, S531AA to 531AK of TCA 1997, also any documentation which contains statistics concerning the number of cases where the levy has applied, the number of cases where individuals were resident in Ireland in the relevant year, tax collected pursuant to the provisions and the number of audits/investigations into the possible application of the provisions from 1 January 2010 to date.	Section 8		
5914/2013	Media	Copies of all briefing documents prepared for government departments, government ministers and law enforcement agencies in relation to tax avoidance and off shore investigations to date in 2013.	Sections 8, 12 & 13		
5907/2013	Media	Request for information in respect of Revenue's designated telephone line for use by Oireachtas members.	Full Release		
6142/2013	Tax Practitioner	Request for a copy of selected records in relation to cases where an opinion was sought on the classification of aircraft leasing activities as trading activities. Schedule attached to request related to list of relevant cases. (Schedule refers to cases from "Cases submitted" link on Revenue website.)	Sections 11 & 12		

## 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.