

Freedom of Information Requests for Non-Personal Information Received and Completed during the period 1 December 2014 to 31 December 2015

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
02/12/2014	6141/2014	Media	Request for all information sent to Revenue's Central Office in preparation for a briefing to Dept of Finance in relation to a Topical Issue debate scheduled for answer on 18/11/2014 - alleged petrol stretching incidents.	Full Release	31/12/2014
01/12/2014	6093/2014	Media	Request for LPT information: a county by county breakdown of where the 60000 mandatory deductions have been made to recover the household charge; minutes of meetings of the working group (if any) set up by Revenue to handle the recovery of the household charge following its transfer from the LGMA in 2013 to date; the number of homeowners who have been issued with property tax bills where they wrongly claimed exemptions for living on an unfinished housing estate; any correspondence in 2014 between Revenue and Sustainable Energy Authority of Ireland (SEAI) about obtaining information on properties through the Building Energy Rating (BER) certification process.	Full Release	30/12/2014
03/12/2014	6149/2014	Tax Practitioner	Request for update to the list issued in 2013 (in response to FoI request CRMS: 2351/2013) of protective notifications received by Revenue under Sec. 811A TCA 1997 in the period May 2013 to date. An update as to the status of the notifications received for the period 2007-2013 also requested.	Full Release	02/01/2015
15/12/2014	6450/2014	Member of the public	Request for 1. Revenues Record Retention policy. 2. Revenue Anti Bullying/Bullying policy. 3. Revenues Equality and or Fairness policy	Full Release	12/01/2015
19/12/2014	6556/2014	Media	Request for details in respect of work carried out on behalf of Revenue including amounts paid: the ten highest earning law firms in 2013, 2014 and 2015 to date; the ten highest earning barristers in 2013, 2014 and 2015 to date; the ten highest earning accountancy firms awarded insolvency work in 2013, 2014 and 2015 to date; the ten most frequently appointed liquidators in 2013 and 2014, also the frequency of appointment; the ten most frequently appointed receivers in 2013 and 2014, also the frequency of appointment.	Full Release	20/01/2015
02/01/2015	39/2015	Member of the public	Request for the number and monetary value of tobacco products, cigarettes, clothing etc. that the Revenue Commissioners has seized at each port, airport and postal depot in each of the past 3 years.	Full Release	28/01/2015
13/01/2015	191/2015	Member of the public	Request for information relating to the Louth/Monaghan operational area over the last 5 years as follows: 1.Number of illegal fuel laundering plants (operational or non-operational);	Full Release	28/01/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
			2.Number of arrests relating to the discovery of illegal fuel laundering plants; 3. Number of successful convictions relating to the discovery of illegal fuel laundering plants.		
29/12/2014	6617/2014	Media	Request for copies of correspondence between the Department of Finance and the Revenue Commissioners in relation to corporation tax reform proposals - referred to as a "Road Map" in Budget 2015 –only relating to sections on changes to R&D tax credits; the Special Assignee Relief Programme (SARP); the development of a "knowledge development box"; and the ending of so-called "double Irish" tax planning strategies.	Partial Release	26/01/2015
02/02/2015	455/2015	Media	Request for amount of tax relief claimed by fee-paying schools and colleges since 2010; tax breaks claimed for voluntary contributions of and in excess of €250; number of fee paying schools and colleges claiming 'charitable status' exemption.	Partial Release	19/02/2015
17/02/2015	938/2015	Media	Request for all records since January 1 2014, relating to changes to Britain's pension regime. Any correspondence between the Revenue Commissioners and HM Revenue & Customs relating to pension transfers since January 1, 2014.	Refused	04/03/2015
09/02/2015	552/2015	Member of the public	Request for details of any seizure targets that Customs and Excise staff are required to meet (number of seizures of alcohol or tobacco products etc.); any penalties that apply for failure to meet targets and rewards for those who meet or exceed targets.	Refused	05/03/2015
11/02/2015	582/2015	Tax Practitioner	Request for details of reports made by Revenue staff in the past three years which expressed their concern at wrongdoing by Revenue staff. Details of any reports made as "whistle blowing" by Revenue staff in this timescale.	Partial Release	10/03/2015
13/02/2015	648/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue regarding relief for interest under Sec. 247 in situations where a qualifying loan taken out prior to 21 January 2011 is refinanced post that date, and the applicability to the refinanced loan of the requirements introduced in section 37 Finance Act 2011.	Partial Release	12/03/2015
12/02/2015	632/2015	Media	Request for information relating to the tax relief scheme for sports stars for the years 2011-2014 to include: the cost to the Exchequer of the scheme; the number of sports stars/individuals from each sport to receive payments under the scheme; the top ten payments made; copies of any internal reports or correspondence with the Department of Finance in 2014 on the cost and general operation of the scheme.	Partial Release	11/03/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

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12/02/2015	649/2015	Media	Request for the top ten amounts paid by individuals and also by companies for LPT in 2013 and 2014. In relation to 2014, the numbers paying LPT that have between 100-200, 200-300, 300-400, 400-500 and over 500 homes.	Partial Release	11/03/2015
03/03/2015	916/2015	Legal	Request for a copy of the most up to date Mineral Oil Manual used by Revenue Commissioners and Customs and Excise officials relating to procedures issued in detection/prosecution of mineral oil offences.	Full Release	26/03/2015
23/02/2015	797/2015	Tax Practitioner	Request for information on bi-monthly VAT 3 returns for the years 2013/2014 to include: 1) No. of returns due for submission by Vat periods e.g. Jan/Feb, March/April; 2) No. of returns that were submitted on time; 3) No. of returns submitted late; 4) No. of returns due that have not been submitted; 5) No. of late returns where interest was charged by Revenue for late payment; 6) No. of late returns where interest was actually collected.	Partial Release	23/03/2015
26/02/2015	854/2015	Tax Practitioner	Request for any Revenue rulings, concessions, administrative arrangements or other documentation on the tax treatment applicable to the farm-out by a company of an interest in a petroleum field and whether such a farm-out would give rise to a charge to Irish capital gains tax or whether relief is available.	Refused	26/03/2015
06/03/2015	1011/2015	Media	Request for the number of successful appeals made against upward revisions through the (Local Property Tax) LPT5 process to Revenue since May 2013 and how many of these related to a property that had been purchased less than six months prior to the successful appeal.	Full Release	02/04/2015
04/03/2015	959/2015	Member of the public	Request for information in relation to R & D (Research and Development) tax credits over the past 10 years:- total claimed broken down by NACE (economic activity classification) code and year, size of companies, percentage of companies who claimed a refund or a set-off against corporation tax.	Partial Release	01/04/2015
12/03/2015	936/2015	Tax Practitioner	Request for confirmation from Revenue that the transfer of immovable property from one sub-fund to another sub-fund within the same umbrella Qualifying Investor Alternative Investment Fund is not a supply for VAT purposes on the basis that there is no change in the beneficial ownership of the property.	Refused	30/03/2015
09/03/2015	1044/2015	Media	Request in relation to Revenue's ongoing programme of compliance work relating to hospital consultants for the following information: a breakdown of penalties in relation to tax outstanding, charges and penalties; the number of compliance staff involved; the date that work commenced on the project; copies of correspondence between Revenue and the representative bodies for medical consultants on general points relating to the ongoing compliance work.	Partial Release	07/04/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
20/03/2015	1203/2015	Media	Request for following information for the period 20th March 2013 to date: have any accountants been reported to their Institutes for egregious or unprofessional behaviour during the course of a Revenue audit or as a result of material uncovered during an audit; has Revenue been the subject of complaints during the Revenue Audit process and is there information on the nature of those complaints; what sanctions has Revenue imposed or threatened to impose on accountants during past Revenue Audits.	Partial Release	17/04/2015
25/03/2015	1272/2015	Media	Request for: digital copies of all briefing notes prepared for the new Revenue chair, Niall Cody, since his appointment in relation to Local Property Tax; the diary of the Revenue chair, Niall Cody, since his appointment; digital copies of all records in relation to Revenue's development of a system to allow first time buyers to reclaim Deposit Interest Retention Tax on their savings.	Partial release	22/04/2015
07/04/2015	1528/2015	Member of the public	Request for number of houses sold in Kerry in 2005 whereby CGT and Stamp Duty were paid on the same properties?	Refused	05/05/2015
21/04/2015	1714/2015	Media	Request for details concerning Revenue's use of the provisions contained in the 2009 Criminal Justice (Surveillance) Act.	Refused	08/05/2015
30/04/2015	1833/2015	Member of the public	Request for a breakdown of the number of persons that have availed of tax relief under the Disabled Drivers and Passengers Tax Concessions Regulations S.I. 353 of 1994 for VRT/VAT for the years 2010- 2014 based on the Primary Medical Certificate Categories.	Full Release	30/04/2015
29/04/2015	1834/2015	Member of the public	Request for all records relating to charities which were not successful in seeking charitable tax exemption from January 1 2013 to date, to include any explanation as to why exemption was refused.	Partial Release	19/05/2015
21/04/2015	1687/2015	Tax Practitioner	Request for details of any correspondence, opinions, precedents and concessions granted in relation to section 86 CAT Consolidation Act 2003 (exemption in relation to certain dwellings); request for correspondence with any third parties on issues relating to the interpretation, meaning or scope of certain wording in section 86(3)(c) to include any internal guidance on section 86(5).	Refused	19/05/2015
07/05/2015	1898/2015	Tax Practitioner	Request for records which provide Revenue's views on the deductibility of interest on a replacement loan under section 247(2)(c) where some of the post Finance Act 2011 requirements are not satisfied by reference to that loan but where those requirements are satisfied by reference to the original loan which the replacement loan re-finances.	Partial Release	04/06/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
06/05/2015	1868/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue regarding the application of section 246(2) TCA 1997 or section 238(2) TCA 1997 to payments made by taxpayers under interest 'gross-up' clauses in loan agreements	Refused	03/06/2015
19/05/2015	2143/2015	Media	Request for a breakdown for the last five years on seizures of the following: - Anabolic Androgenic Steroids (AAS) - clenbuterol, tibolone, zeranol and zilpaterol - Peptide hormones, growth factors and any related substances including Erythropoiesis-Stimulating Agents (EPO) and growth hormone.	Partial Release	15/06/2015
18/06/2015	2679/2015	Media	Request for all records held by Revenue concerning the task force set up in 2007 to examine the regulatory context around the siting and location of adult entertainment venues which was chaired by the Department of the Environment and any subsequent records referencing the issues dealt with by the task force.	Full Release	14/07/2015
14/05/2015	2039/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue regarding the application of section 291A TCA 1997 Intangible assets.	Partial Release	15/07/2015
06/07/2015	2905/2015	Media	Request for details of any seizure targets that may be set for staff in Revenue's Customs & Excise Division together with details of the names and specialities of individual dogs in the canine unit.	Partial Release	16/07/2015
16/06/2015	2554/2015	Member of the public	Request for information concerning payments of Vehicle Registration Tax on Commercial/Crewcab Vehicles registered for the first time with Revenue in Ireland.	Refused	13/07/2015
07/07/2015	2941/2015	Media	Request for figures for cigarette and alcohol seizures by Revenue and Customs officials for each year between 1st January 2013 and 1st July 2015, broken down by the brand name used on the illegal items which were recovered.	Full Release	22/07/2015
15/07/2015	3106/2015	Business/Interest Group	Request for details of the number of requests received by the Revenue Commissioners from tax authorities in other EU countries in the last 10 years for the recovery of tax under the provisions of the European Communities (Mutual Assistance for the Recovery of Claims Relating to Certain Levies, Duties, Taxes and other Measures) Regulations 2009 or earlier or later versions of those regulations to include the identity of the requesting EU country.	Full Release	27/07/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
02/07/2015	2857/2015	Member of the public	Request for details of: Revenue's present policy towards taxpayers who have paid stamp duty in good faith to a solicitor who failed to pay the stamp duty to Revenue and has since been struck off; details of the number of cases since 01/01/2009 where taxpayers have paid stamp duty in good faith to a solicitor who failed to pay Revenue and has since been struck off; details of cases where taxpayer in question applied for mitigation of penalties and interest arising from late payment of stamp duty and how Revenue dealt with those applications.	Full Release	29/07/2015
06/07/2015	2921/2015	Media	Request for details of the number of vehicles seized by the Revenue Commissioners for failing to pay VRT in the years 2011-2014 and to-date in 2015; details of how penalties are decided if a person wanted to reclaim their vehicle; details of the period from seizure that vehicles must be kept in storage to allow the registered owner to pay the penalty; the number of vehicles where registered owners failed to pay the penalties where the vehicles were transferred to the Revenue Commissioners; the number that were subsequently sold off at auction and the amount recouped for the Exchequer.	Full Release	29/07/2015
10/07/2015	2990/2015	Member of the public	Request for information on Revenue's Civil Penalties and Criminal Prosecutions for not filing returns in 2014; details of what types of businesses were subjected to penalties in 2014 in relation to the P35 Penalty Programme and the VAT Penalty Programme; with respect to the P35 Prosecution Programme, what types of businesses had to pay court fines in 2014?	Partial Release	28/07/2015
07/07/2015	2939/2015	Member of the public	Request for the number of HEO (Higher Executive Officer) posts in Revenue versus AO (Administrative Officer) posts in Revenue on 31st December 2004 compared to 31st December 2014; request for information as to whether any change or fluctuation in numbers relates to either or any of the following 1) Sustaining Progress 2) Towards 2016 - all modules of this agreement 3) Croke Park agreement 4) Haddington Road Agreement.	Partial Release	30/07/2015
30/06/2015	2825/2015	Tax Practitioner	Request for information as to whether Revenue in the past allowed excess reliefs carried forward in accordance with S485F TCA 1997 by an individual to be claimed by his/her surviving spouse following the death of the individual concerned.	Refused	27/07/2015
07/07/2015	2942/2015	Media	Request for copies of all briefing material prepared for Revenue chair Niall Cody for his appearance before the Dáil's Public Accounts committee on July 2 2015.	Partial Release	04/08/2015
08/07/2015	2954/2015	Tax Practitioner	Request for records concerning the taxation of part-time lecturers/teachers/trainers - reference Tax Briefing issue 28 October 1997.	Partial Release	05/08/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
07/07/2015	2945/2015	Media	Request for the amount of each of the ten largest unpublished tax settlements agreed by Revenue in 2014; the unpaid taxes involved in each case; whether the case was a private individual or a company; a breakdown of the occupations of the individuals involved and of the sectors of the companies involved; the penalty percentage in each case; the total amount recouped by Revenue in 2014 as a result of unpublished tax settlements.	Partial Release	04/08/2015
15/07/2015	3120/2015	Media	Request for copies of briefing material prepared for the chairman of the Revenue, Niall Cody, in relation to his appearance before the Dail's Public Accounts Committee meeting on July 2nd, 2015.	Partial Release	10/08/2015
24/07/2015	3331/2015	Tax Practitioner	Request for copies of correspondence with third-parties concerning part-time lecturers, teachers, trainers and whether such are engaged under a contract of services or under a contract for services in the period 1 January 2012 to date.	Partial Release	21/08/2015
06/08/2015	3433/2015	Member of the public	Request for records of exchanges, with the Department of Social Protection, the Department of Finance and the Department of Public Expenditure and Reform, in connection with the employment status and social insurance classification, under the law, of proprietary company directors and in regard to the enactment of Section 16 of the Social Welfare (Miscellaneous Provisions) Act, 2013.	Refused	26/08/2015
04/08/2015	3394/2015	Member of the public	Request for: a copy of the Revenue Commissioners guidelines or protocols governing data protection breaches; a copy of the log recording data protection breaches reported by staff for the years 2013 and 2014, including a description of the event resulting in the breach, whether it was notified to the Data Protection Commissioner, and what action was taken subsequent to the breach.	Partial Release	31/08/2015
06/08/2015	3326/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the interpretation of section 29(3)(b) Taxes Consolidation Act 1997.	Refused	02/09/2015
18/08/2015	3624/2015	Media	Request for a copy of the diary of the Revenue chairman, Niall Cody, since March 20.	Full Release	11/09/2015
18/08/2015	3597/2015	Media	Request for: All records concerning data breaches involving staff to include details of sanctions taken against staff for alleged data breaches and also records relating to activities by so-called private investigators who have contacted Revenue in order to obtain information; All correspondence between Revenue and the Office of the Data Protection Commissioner on the above issue outlined. The timeframe for this request is 01/07/14 to date.	Partial Release	08/09/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
14/08/2015	3559/2015	Tax Practitioner	Request for all records in relation to the amendment to section 175(1) Taxes Consolidation Act (TCA) 1997 inserted by Finance Act 2010 Section 34; confirmation that section 175 TCA 1997 applied or would apply to a particular transaction [from 4 February 2010 to date]; Revenue's interpretation of section 175 (1) TCA 1997 [from 4 February 2010 to date]; Revenue's interpretation of section 176 (1) (a) (II) TCA 1997.	Partial Release	10/09/2015
18/08/2015	3618/2015	Legal	Request for a copy of the briefing notes prepared for new Revenue Chairman, Niall Cody regarding the potential flight of Pension Capital abroad and the potential abuses of tax relief given.	Full Release	14/09/2015
11/08/2015	3501/2015	Tax Practitioner	Request for details of any information relating to the determination of "trading" for the purposes of section 626B(2)(c) in the period from 2009 to date.	Partial Release	18/09/2015
19/08/2015	3665/2015	Tax Practitioner	Request for any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of the Revenue on the application of section 79C of the Taxes Consolidation Act 1997.	Refused	15/09/2015
14/09/2015	4079/2015	Legal	Request for information as to whether the Irish Revenue Commissioners have ever taken enforcement proceedings in an Irish Court to enforce a tax debt owing to another EU Member state.	Refused	23/09/2015
02/09/2015	3879/2015	Member of the public	Request for details of the procedures taken by staff in the Revenue Commissioners regarding clothes that have been seized by Customs and Excise that are no longer needed in legal proceedings relating to the years 2014/2015 to date; the amount of VAT and duty taxes collected at Cork, Shannon and Dublin Airport by Customs and Excise staff, detailing a breakdown for each Airport; also a selection of items that persons were prevented from bringing into the country.	Full Release	29/09/2015
02/09/2015	3880/2015	Member of the public	Request for the number of staff by grade in the Revenue Commissioners earning between €60,000 and €69,999, between €70,000 and €79,999, between €80,000 and €89,999 as of 31st December 2013, 2014 and 1st September 2015. Correspondence between Revenue Commissioners and Department of Public Expenditure and Reform seeking permission for the employment of extra staff and or resources in the timeframe of 1 March 2014 to 1 September 2015 inclusive.	Full Release	29/09/2015
04/09/2015	3926/2015	Media	Request for all documents created in the processing of FOI application CRMS: 6141/2014 dated December 2nd 2014. In particular any documents, records, electronic or otherwise and notes created.	Partial Release	01/10/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
26/08/2015	3798/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue regarding correlative adjustment claims made by a company resident in a country with which Ireland does not have a double taxation agreement.	Refused	28/09/2015
09/09/2015	4000/2015	Member of the public	Request for records, e-mails, exchanges, in 2013, held in the Policy, Legislation Units and the Management Board(s) of the Revenue Commissioners in connection with the employment status, under the law and hence social insurance classification, of proprietary Company Directors, including exchanges with the Department of Social Protection, the Department of Finance and the Department of Public Expenditure and Reform in connection with the enactment of Section 16 of the Social Welfare (Miscellaneous Provisions), Act, 2013.	Partial Release	06/10/2015
16/09/2015	4097/2015	Media	Request for information relating to: The number of Enforcement Managers in each Airport and port within the state in each of the past 2 years to date; question whether an enforcement manager could be in charge of more than 1 airport or port; the grade(s) applicable for Enforcement Managers; the job description of an Enforcement manager within the Customs Service; the penalties that apply for non agriculture vehicles caught using illegal green diesel; whether the penalties are the same if the vehicle is a car, light van etc; if not, details requested of the range of fines for each category of vehicle above; the procedures that Customs Officers must take when it finds illegal green diesel in a non agriculture vehicle where either the vehicle and or driver of the vehicles is not registered in the state.	Full Release	13/10/2015
18/09/2015	4129/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the interpretation of section 620A TCA97.	Partial Release	15/10/2015
17/09/2015	4115/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the interpretation of section 813 TCA 1997.	Refused	14/10/2015
29/09/2015	4309/2015	Tax Practitioner	Request for all records connected with Revenue's undertaking of audits of language schools/summer schools/part time teachers and the like over the last 18 months and any guidelines or instructions etc. that were issued to Revenue auditors before or during this process.	Partial Release	27/10/2015
29/09/2015	4307/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the interpretation of Section 627 TCA97.	Partial Release	27/10/2015

Details of the Freedom of Information Requests for Non-Personal Information Received and Completed during the period
1 December 2014 to 31 December 2015

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17/09/2015	4128/2015	Tax Practitioner	Request for a copy of all Revenue rulings, opinions and any other precedents issued to date regarding the definition of shares deriving their value or the greater part of their value from land in the State for the purposes of Section 980, Section 29 and Section 626B of the Taxes Consolidation Act 1997, in relation to a company which is party to a Public Private Partnership ("PPP") arrangement.	Partial Release	30/10/2015
09/10/2015	4502/2015	Tax Practitioner	Request for details regarding income returned and tax collected in respect of Irish and non-Irish collective investment funds in tax years 2011 - 2014.	Full Release	05/11/2015
08/10/2015	4487/2015	Tax Practitioner	Request for Revenue records containing an expression of the views of the Revenue on the application of section 79 of the Taxes Consolidation Act 1997.	Partial Release	05/11/2015
19/10/2015	4677/2015	Business/Interest Group	Request for records in relation to the number of self-employed tax returns filed with Revenue between the tax years 2010 and 2015 inclusive, with a description of "busking" included as income earned.	Refused	03/11/2015
30/09/2015	4325/2015	Tax Practitioner	Request for details of cases submitted to Revenue for opinion and responses issued by Revenue regarding whether a life policy is or is not, in particular circumstances, a personal portfolio life policy in accordance with section 730B.	Partial Release	13/11/2015
04/11/2015	4916/2015	Member of Oireachtas	Request for all records related to Revenue policy on the destruction, maintenance or transfer of illegal drugs since 1st January 2015 including correspondence with An Garda Síochána and the Departments of Finance and Justice on this issue.	Partial Release	01/12/2015
30/11/2015	5392/2015	Tax Practitioner	Request for a copy of the list referred to in Rule 3 on page 7 of the Revenue publication The Protection of Personal Data - Code of Practice.	Full Release	18/12/2015
30/11/2015	5361/2015	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the interpretation of "major change in the nature or conduct of a trade" as contained in Section 401(1) TCA 1997.	Partial Release	18/12/2015
01/12/2015	5388/2015	Tax Practitioner	Request for any Revenue rulings, concessions, administrative arrangements or other documentation on the provisions of section 541 of the Taxes Consolidation Act 1997 and in particular, subsections (1) and (6) of that section.		