

Freedom of Information Requests for Non-Personal Records Received and Completed during the period 1 January 2016 to 31 December 2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
04/01/2016	12/2016	Media	Request for the following information in relation to the car parking levy during 2014 tax year: - number of employers in the areas where car parking levy could apply who reported providing car parking spaces for employees; - total number of car parking spaces provided for employees and total number of employees for whom car parking spaces were provided in the areas which could be subject to the levy; - number of parking spaces that were provided to public sector employees and the number of public sector employees provided with car parking spaces in areas which could be subject to the parking levy.	Refused	26/01/2016
08/01/2016	131/2016	Media	Request for information regarding Revenue's programme of compliance relating to hospital consultants in 2015.	Full Release	03/02/2016
08/01/2016	88/2016	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 615 of the Taxes Consolidation Act 1997.	Refused	12/02/2016
12/01/2016	133/2016	Media	Request for the following information for the years 2010 to 2015: a) the number of requests made for telecommunications records; b) the amount paid to third parties (internet providers, mobile or landline); c) aggregate number of requests submitted to each third party; d) a split of requests which were accepted/rejected by each third party.	Refused	08/02/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
14/01/2016	210/2016	Member of the public	Request as to whether monetary donations to an individual priest for the purpose of having mass said (known as stipends) are tax exempt in the Republic of Ireland.	Full Release	02/02/2016
18/01/2016	244/2016	Tax Practitioner	Request for copies of all letters sent by Revenue to the relevant competent authorities in each of Ireland's double tax treaty partner jurisdictions in 2008 notifying them of the introduction of the income levy subsequent to Finance Act (No.2) 2008. Also, copies of letters notifying them of the introduction of Universal Social Charge as a replacement of income levy subsequent to Finance Act 2011.	Refused	12/02/2016
19/01/2016	277/2016	Media	Request for copies of any records held by the Office relating to abuse of exemption from inheritance tax for those dwelling in an inherited property from 1 January 2014, including letters, emails, official reports, memoranda, etc.	Full Release	15/02/2016
20/01/2016	315/2016	Member of the public	Request for all memos and internal correspondence in relation to PAYE exclusion orders/exemptions on Approved Retirement Funds (ARF's) for persons resident in another State of the EU.	Full Release	12/02/2016
20/01/2016	296/2016	Media	Request for details of all seizures of animals by Customs in each of the years 2011 to 2015, including location of the seizure, type and number of animals seized.	Full Release	17/02/2016
22/01/2016	320/2016	Member of the public	Request for details of the amounts of stamp duty paid by Revenue in the past 6 years.	Full Release	05/02/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
25/01/2016	346/2016	Media	Request for information on external interpreter services used by Revenue in the years 2012 to 2015 as follows: 1) the amount Revenue paid; 2) the top 5 languages that were needed for interpreter services; 3) if Revenue put out a public contract for the service, the name of the companies that were awarded the contract; 4) where there was no public contract awarded but Revenue used interpreter services, that are also used by other state agencies, the name of those companies used; 5) whether Customs and Excise staff have any discretion to use airport staff and/or airline staff that may be fluent in the language that is needed for interpretation, or are staff obliged to use only companies that were awarded the contract for the interpreter service.	Full Release	16/02/2016
01/02/2016	427/2016	Business Interest	Request for copy of public documentation released on the HRI scheme since commencement, with all items of press releases/application particulars chronologically separated with date each was issued. To include documents/information included/amended/withdrawn and relevant dates, including Revenue website.	Full Release	24/02/2016
02/02/2016	441/2016	Media	Request for all correspondence concerning the seizure of rhino tusks confiscated in an anti-smuggling sting at Shannon Airport in January 2010. To include the storage costs of the horns for each of the 5 years and clarification as to whether the horns have been destroyed or donated to a museum in Ireland or overseas.	Partial Release	26/02/2016
04/02/2016	450/2016	Tax Practitioner	Request for details of all occasions that the Revenue On-Line Service (ROS) has been unavailable in the past 4 years.	Full release	02/03/2016
09/02/2016	545/2016	Tax Practitioner	Request to establish whether or not there are any cases where an Irish incorporated company does not have to operate payroll taxes on payment of Director's fees to non-Irish resident Directors.	Partial Release	07/03/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
10/02/2016	587/2016	Tax Practitioner	Request to confirm if, in the last 10 years, any tax practitioner brought to the attention of a Regional Office, an allegation of an abuse of power or breaches of code of conduct by Revenue. Confirmation whether any such incidents resulted in mediation between the practitioner and Revenue at Principal Officer level or above, including a background summary of the issues that Revenue deemed suitable for mediation.	Refused	08/03/2016
16/02/2016	630/2016	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 and application of sections 284 and 288 of the Taxes Consolidation Act 1997 as regards availability of capital allowances or a balancing allowance where plant and machinery is acquired and disposed of, within the same accounting period.	Partial Release	14/03/2016
18/02/2016	797/2016	Legal	Request for Revenue to disclose pensions for all Government Ministers, Senators & TDs and what tax if any was paid & what tax should be paid without overseas tax havens. Information sought on a number of named Ministers.	Refused	15/03/2016
19/02/2016	696/2016	Tax Practitioner	Request for details regarding Irish collective investment funds, non-Irish collective investment funds and Irish life assurance companies in relation to the tax years 2011 to 2014.	Partial Release	18/03/2016
24/02/2016	796/2016	Media	Request for any correspondence from companies or representative bodies who made representations to Revenue for the past year in relation to tax credits for Research and Development [R&D] corporation tax.	Partial Release	23/03/2016
02/03/2016	850/2016	Media	Request for all records held by Revenue on the car parking levy as legislated for in Budget 2009.	Partial Release	31/03/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
03/03/2016	902/2016	Media	Request for access to the number of sick days taken by personnel in Revenue in tabulated form by month during 2015 with breakdown of reasons cited for sick days taken. Also, the total number of staff who took a sick day on Wednesday 18 March.	Full Release	23/03/2016
10/03/2016	1069/2016	Tax Practitioner	Request for details of the numbers of taxpayers who, over the past 4 years, have been penalised by Revenue for non submission of form 46G and fined for same.	Refused	08/04/2016
10/03/2016	1012/2016	Tax Practitioner	Request for access to records in relation to any extra statutory concessions or clarifications of interpretation that have been provided to either taxpayers or tax agents on foot of specific requests in relation to the application of the Domicile Levy (Part 18C, section 531AA-531AK of the Taxes Consolidation Act 1997).	Partial Release	13/04/2016
21/03/2016	1168/2016	Tax Practitioner	Request for access to any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of section 626B of the Taxes Consolidation Act 1997.	Partial Release	20/04/2016
22/03/2016	1192/2016	Media	Request for all correspondence for the past five years concerning the number of times civil servants have requested that their contracts be extended beyond the age of 65, citing 1975 circular that allows staff to be retained on the basis of "hardship or public interest". Also, the number of times civil servants have taken legal action against the State for being forced to retire at 65 in the past 5 years.	Partial Release	19/04/2016
23/03/2016	884/2016	Business Interest	Request for the average value and manifest declared for FAL Forms 3 & 4 in 2015.	Partial Release	19/04/2016
24/03/2016	1253/2016	Business Interest	Request for details of the number of new passenger vehicles that were de-registered in 2014, 2015 & 2016 and the vehicle registration tax refunded as a result of this with a breakdown by marque and county.	Partial Release	21/04/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
24/03/2016	1251/2016	Media	Request for the number of companies that entered into instalment arrangements with the Collector General in respect of arrears of taxes in 2014, 2015 and 2016 (to date) with breakdown per county of where each business is registered.	Full Release	19/04/2016
24/03/2016	1249/2016	Media	Request for all correspondence between Revenue and NAMA between the 1 January 2015 and 23 March 2016.	Refusal	21/04/2016
24/03/2016	1238/2016	Media	Request for the following information for the years 2014 to 2016: 1) the number of gaming licences per county and per town; 2) the number of gaming machines in the country; 3) the number of amusement machines in the country.	Partial Release	20/04/2016
24/03/2016	1236/2016	Media	Request for details all purchase orders over €5,000 (excl. VAT) made by Revenue in 2013, 2015 and 2016 to date.	Full Release	20/04/2016
24/03/2016	1228/2016	Media	Request for the number of exotic animals seized by Customs during the years 2010 to 2016 with a breakdown of the numbers per year by species of animals and type of location from which they were seized (e.g. private residence, airport, etc.).	Full Release	20/04/2016
24/03/2016	1221/2016	Media	Request for copies of internal investigations by Revenue into alleged fraud, alleged malpractice, alleged criminality, alleged breach of contract by staff members and also companies/officials who carry out work for Revenue on a contractual basis for the period from 2015 to 23 March 2016.	Partial Release	20/04/2016
24/03/2016	1220/2016	Media	Request for the number of staff by grade in Customs & Excise that received a performance related bonus in 2012, 2013, 2014 and to-date in 2015. To include the reasons for the bonus, the grade of staff that decides if a performance related bonus is to be awarded or not and the number of staff by grade in the same period that was entitled to a performance related bonus but waived the bonus.	Full Release	14/04/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
29/03/2016	1268/2016	Tax Practitioner	Request for details of cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding the treatment of receipts for group relief which do not fall within section 411(5) of the Taxes Consolidation Act 1997.	Partial Release	22/04/2016
31/03/2016	1327/2016	Media	Request for records relating to 'bogus self-employed' workers; joint investigations with the Department of Social Protection of the construction industry in 2015; record of communications, internal memos/briefing documents, etc. between Revenue and the Department of Social Protection joint working group on how Irish laws relate to complex modern employment relationships; identification of companies/businesses that have been found to have used 'bogus self-employed' workers and outline of relevant sanctions/penalties; list of all 'unannounced site visits' on construction sites from January 2013 to date.	Partial Release	28/04/2016
05/04/2016	1355/2016	Media	Request for a breakdown of detections by each dog in the Canine Unit in 2013, 2014 and 2015 in relation to the following issues: 1. The value, types and quantities of drugs; the amount and value of cigarettes and tobacco; the value of cash in each currency; Request for information about where each dog in the Canine Unit was based and details of the cost of financing the Canine Unit, including but not limited to food, veterinary costs, training etc.	Partial Release	03/05/2016
06/04/2016	1360/2016	Media	Request for the type (alcohol, cigarettes), number and value of goods seized by Customs officers from passengers and passengers' baggage arriving into the Republic of Ireland from the Canary islands between 01/01/2012 and 23/03/2016 with breakdown per year.	Full Release	04/05/2016
07/04/2016	1491/2016	Member of the public	Request for a list of all Irish politicians and Irish companies listed in the report entitled the "Panama Files" as a result of the latest political corruption scandal.	Refusal	05/05/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
08/04/2016	1416/2016	Member of the public	Request for details of any Revenue policies or recommendations for dealing with persons of mental health frailties and also any statistics or information compiled or held by Revenue in relation to the outcomes of relationships between Revenue and such persons.	Refusal	05/05/2016
11/04/2016	1428/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding section 730D(2)(a) of the Taxes Consolidation Act 1997 in situations where the life company does not have non-resident declarations/valid non-resident declarations in place at the time of the chargeable event.	Partial Release	09/05/2016
14/04/2016	1510/2016	Media	Request for the number of staff sick days for the calendar years 2014, 2015 and 2016 to date and the cost of temporary/substitute cover, if any, for those on sick leave during these periods.	Full Release	28/04/2016
14/04/2016	1504/2016	Tax Practitioner	Request for the details of any records whereby Revenue has issued opinions in relation to the application of Part 21 TCA 1997.	Partial Release	12/05/2016
18/04/2016	1573/2016	Media	Request for details of the cost of doubling the number of dogs that are currently in Revenue's Canine Unit to include all costs, e.g. staffing, training, etc.	Full Release	11/05/2016
18/04/2016	1570/2016	Business Interest	Request for a copy of the top scoring responses in each Lot for the RFP Request For Tender for External ICT Support held in May 2013, for Lots A1, B1, B2 and B3, C1, C2 and C3 and Lot D.	Refusal	04/05/2016
19/04/2016	1586/2016	Media	Request for all correspondence between the Revenue Board and senior Revenue officials and the Minister for Finance and his Special Advisors and senior officials in relation to corporation tax receipts during the period 1 August, 2015 to 19 April, 2016.	Full Release	17/05/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
19/04/2016	1584/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding the interpretation and application of section 79C of the Taxes Consolidation Act 1997 (exclusion of foreign currency as an asset of certain companies).	Partial Release	17/05/2016
19/04/2016	1582/2016	Media	Request for copies of all records relating to the decision or rationale in relation to the amendment of specified reliefs in Appendix 3 in the Tax & Duty Manual to include section 823A of the Taxes Consolidation Act 1997.	Full Release	16/05/2016
26/04/2016	1688/2016	Media	Request for details of all schemes notified to Revenue under the protective notification scheme from the start of 2014 to date, including details of how each of the schemes operate and whether such schemes have been approved, challenged or considered by Revenue.	Full Release	19/05/2016
29/04/2016	1732/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and internal guidance regarding any approvals given retrospectively under section 730D(2A)(b)(iii) of the Taxes Consolidation Act 1997.	Refused	19/05/2016
29/04/2016	1731/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance regarding section 730E(1) of the Taxes Consolidation Act 1997. In particular, with regard to who is a 'policyholder' and who should sign the declaration in various different trust scenarios.	Partial Release	20/05/2016
05/05/2016	1797/2016	Media	Request for all correspondence, including minutes and notes, of any meetings between Revenue and a specific company since September 2015	Refused	01/06/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
09/05/2016	1843/2016	Media	Request for the following LPT information for the period 1 January 2015 to date in relation to the number of people who: 1. have had a mandatory deduction of LPT from their employment income, occupational pension, government payments and attachments to bank accounts; 2. Revenue have referred to a Sheriff or Solicitor for debt collection; 3. have had tax refunds withheld; 4. have been refused a Tax Clearance Certificate for failure to pay LPT.	Full Release	03/06/2016
09/05/2016	1834/2016	Legal	Request for the Memorandum of Understanding between Revenue, An Garda Siochana and Defence Forces, and the communications industry, dated 4 May 2011, relating to access to retained telecommunications data.	Partial Release	30/05/2016
10/05/2016	1851/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for an opinion on the classification of activities as trading activities which were finalised in the period August 2014 to date.	Partial Release	07/06/2016
13/05/2016	1903/2016	Member of the public	Request for information in relation to class 5 of the tax law dealing with rental incomes, i.e. how various expenses including accountancy fees can be offset against rental tax liability.	Full Release	07/06/2016
24/05/2016	2034/2016	Tax Practitioner	Request for any Revenue correspondence/documentation regarding technical consultants in the area of research and development tax credit (Section 766 of the Taxes Consolidation Act 1997) contracts, scope of work training, processes and procedures.	Full Release	21/06/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
09/06/2016	2273/2016	Business Interest	Request for details of any cases submitted to Revenue, responses issued and any internal guidance or notes regarding requests for approval under section 772 of the Taxes Consolidation Act 1997, of EU pension funds to tax exempt income and capital gains deriving from investment in Irish real estate, in particular where the pension fund is established outside of Ireland and does not have employees in Ireland connected to a trade or undertaking carried on in Ireland.	Full Release	04/07/2016
17/06/2016	2368/2016	Media	Request for copies of any records relating to abuse of exemption from inheritance tax for those dwelling in an inherited property covering the period from 25/03/16 to date.	Partial Release	14/07/2016
22/06/2016	2416/2016	Media	Request for details of seizures by Customs officials for 2014, 2015 and 2016 to date relating to: - the quantity of illegal medication, broken down by type and quantity of each seizure; - the quantity of live animals, broken down by type, species, quantity and location of each seizure.	Partial Release	19/07/2016
23/06/2016	2422/2016	Media	Request for the amount it would cost in a full year of the following items based on the number of persons that used each item in the year 2015: (1) increase in Group B of CAT; (2) increase in Group C of CAT; (3) increase in amusement machine permits for a period of 3 months or 1 year; (4) increase in Bookmaker's licence; (5) decrease on ATM cards and/or debit cards.	Refused	08/07/2016
27/06/2016	2479/2016	Media	Request for the appointments, desk and online diaries of Revenue's Chairman and two Commissioners from 1 January 2015 to date. Also, details of the number of times specified accountancy firms emailed Revenue staff from 1 January 2015 to date, including the subject line, person emailed, sender and date.	Full Release	22/07/2016
27/06/2016	2468/2016	Media	Request for all documents prepared for release in the event that Britain voted to remain in the European Union	Refused	22/07/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
30/06/2016	2550/2016	Media	Request for copies of all internal email correspondence, memos, minutes and correspondence from the Department of Finance or third parties from 2016, into concerns about corporate fund entities such as ICAVs, being used to hold property.	Partial Release	27/07/2016
30/06/2016	2531/2016	Legal	Request for all personal information concerning LPT on a customer's property and also, the criteria which Revenue use to deem a house habitable or uninhabitable.	Full Release	25/07/2016
30/06/2016	2527/2016	Media	Request for all correspondence concerning 'staff bonding' initiatives introduced in each of the past five years, to include the cost of each initiative and the number of staff who took part.	Full Release	28/07/2016
05/07/2016	2603/2016	Tax Practitioner	Request for details of submissions made where Revenue has given clearance that no charge to Irish Stamp Duty arises on the transfer of shares in an Irish incorporated company traded on exchanges outside of Ireland, the US and Canada.	Partial Release	02/08/2016
11/07/2016	2711/2016	Member of the public	Request for the number of reports on money laundering suspicions received from 2008 to 2015.	Partial Release	05/08/2016
12/07/2016	2740/2016	Member of the public	Request for the number of prosecutions brought by Revenue and the DPP to the court services in a named area since 1 January 2014 when the tax credits for both parents were scrapped in the budget 2013 and where only one parent from 1 January 2014 could claim this credit. Also, the number of people brought before the courts in a named area for sums under €1,500 and a breakdown of the sentences given to the people who were prosecuted.	Refused	22/07/2016
22/07/2016	2916/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding the interpretation of section 616(1) of the Taxes Consolidation Act 1997, in particular, in relation to the formation of a capital gains tax group by tracing ownership through a non-EU/EEA resident entity, resident in a double tax treaty jurisdiction.	Partial Release	19/08/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
25/07/2016	2937/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding cases where Revenue has allowed a beneficiary's CAT liability to be calculated on the amount of the benefit net of income tax paid by the beneficiary on an appointment of income from a trust.	Refused	22/08/2016
25/07/2016	2928/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding exemption from discretionary trust tax under section 17(1)(d) of the Capital Acquisitions Tax Consolidated Act 2003, by reason of the improvidence of a named individual.	Partial Release	22/08/2016
26/07/2016	2959/2016	Media	Request for copy of the Data Protection Commissioner's report into Revenue's use of phone, internet and other intercept powers and copies of any correspondence or memos arising from the receipt of this report.	Partial release	23/08/2016
29/07/2016	3019/2016	Media	Request for 1) any guidance, opinions and rulings issued to specified accountancy and law firms in the last 4 years in relation to use of Section 110 companies for any distressed assets purchased from NAMA and IBRC or other Irish located banks; 2) any internal discussions/memos in relation to how Irish corporate borrowers can pay interest to a Section 110 company without incurring Irish withholding tax.	Partial Release	26/08/2016
04/08/2016	3073/2016	Legal	Request for briefing notes prepared in relation to the general conditions and requirements of transfers of occupational pension funds to overseas pension arrangements that are subject to cross departmental review, involving the Department of Finance, the Department of Social Protection, the Pensions Authority and Revenue.	Partial Release	31/08/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
04/08/2016	3069/2016	Media	Request for all correspondence from 1 January, 2013 onwards relating to Section 110 companies between Revenue and the Department of Finance, other named entities and any external or non-state actor.	Partial Release	31/08/2016
05/08/2016	3087/2016	Tax Practitioner	Details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding the application and/or interpretation of "enduring benefit" within the context of whether expenditure is capital or revenue in nature for Irish Tax purposes.	Partial Release	01/09/2016
08/08/2016	3110/2016	Media	Request for the number of public house/nightclub licences to sell alcohol that have been revoked by county for failing to meet conditions set down by Revenue for period 2012 to date and the frequency in which Revenue visit each of these premises to ensure that all legislation is being strictly enforced.	Refused	31/08/2016
11/08/2016	3149/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes since the recent changes in Companies Act 2014 (which came into effect from 1 June 2015), in relation to the impact on research and development (R&D) tax credit claims (S766 or S766A) where two entities with R&D activities merge into a single entity by way of a merger by absorption.	Refused	07/09/2016
12/08/2016	3172/2016	Media	Request for the number of times specified Accountancy firms contacted the Revenue Board and another Revenue official from 1 January 2015 to date. Also the number of times these firms emailed the Investigations and Prosecutions Division during the same period.	Full Release	07/09/2016
15/08/2016	3209/2016	Legal	Request for the number of notices Revenue issued under Section 86 of the Finance Act 1989 prior to 1 Jan 1997, during 1997 & 1998 and the type of schemes the notices were issued in respect of.	Full Release	08/09/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
16/08/2016	3218/2016	Media	Request for copies of any representations or letters of warning received by Revenue relating to Ireland's Special Purpose Vehicle (SPV) tax system and the response that issued in the period 1 July 2013 to the current date.	Refused	12/09/2016
18/08/2016	3262/2016	Media	Request for information under specific headings in relation to Image and Performance Enhancing Drugs (IPED's) as follows: 1) a copy of individual seizure data for IPED's during INTERPOL's Operation Pangea IX; 2) a list of investigations/cases from 1 January 2014 to date, specifically targeting IPED's; 3) a copy of any reports (including drafts), meeting minutes and memos from 1 January 2014 to date concerning the illegal importation and/or trafficking of IPEDS to and/or from Ireland.	Partial Release	14/09/2016
25/08/2016	3367/2016	Media	Request for the total amount of travel expenses, i.e. total mileage and total subsistence, paid to Revenue staff in the financial year 2015, to include: - the total number of staff working for Revenue; - the total number of staff paid mileage and subsistence; - a breakdown of the payments per Revenue division/office; - the three highest single amounts paid to any official.	Full Release	16/09/2016
05/09/2016	3502/2016	Member of the public	Request for copies of all documents which relate to the introduction and ongoing monitoring of "1890" telephone numbers by Revenue.	Full Release	29/09/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
05/09/2016	3493/2016	Media	Request for information in relation to (A) the Property Tax and (B) Household Charge on an annualised basis between 1 January 2014 and 1 July 2016 as follows: - total amount collected for each; - total amount deducted by employers/pension providers and paid to Revenue for each; - the number of deduction orders issued by Revenue to employers/pension providers for each; - the number of tax clearance certificates refused for collection of each; - the number of income tax surcharges applied for collection of each.	Full Release	30/09/2016
12/09/2016	3562/2016	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes as to whether a taxpayer is entitled to a general deduction under Section 81 of the Taxes Consolidation Act 1997 for foreign tax incurred.	Partial Release	07/10/2016
15/09/2016	3662/2016	Member of the public	Request for the amount reclaimed in VAT on horse purchases in Ireland in 2014 and 2015.	Refused	07/10/2016
21/09/2016	3747/2016	Media	Request for access to representations made by an accountancy firm to a Revenue official.	Partial Release	18/10/2016
22/09/2016	3748/2016	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding situations where two companies limited by guarantee, under a scheme of reconstruction, transfer their undertakings to a new company and claim reconstruction relief under section 80 Stamp Duties Consolidation Act 1999.	Partial Release	19/10/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
28/09/2016	3800/2016	Media	Request for a copy of a paper prepared by a Revenue official on Section 110 companies and any correspondence between Revenue and the Department of Finance in this matter.	Partial Release	25/10/2016
28/09/2016	3799/2016	Member of the public	Request for information on each bulk personal dataset held or controlled by Revenue: a) the purpose for which the dataset is held; b) the size of the dataset (in terms of either gigabytes of disc space, or number of individuals, or both); c) number of copies of the dataset that are in existence in the Office, and the source of that figure (i.e. whether that figure is as a result of copy control measures, a comprehensive audit, or is an estimate).	Full Release	25/10/2016
04/10/2016	3893/2016	Member of the public	Request for two copies of the Tax Defaulter's list.	Refused	14/10/2016
04/10/2016	3870/2016	Media	Request for access to a paper on Special Purpose Vehicles and Section 110 type companies, written/co-ordinated by a Revenue official in 2016.	Refused	27/10/2016
07/10/2016	3915/2016	Tax Practitioner	Request for Revenue rulings, practice notes, concessional treatments adopted and any other relevant information in relation to the provisions of 291A Intangible Assets, Chapter 2, Part 9 of the Taxes Consolidation Act 1997.	Partial Release	04/11/2016
11/10/2016	3980/2016	Tax Practitioner	Request for details of any circumstances where Revenue have agreed to waive statutory interest due, and the basis upon which the decision was made, having regard to the mitigation of statutory interest imposed under section 1080 of the Taxes Consolidation Act 1997.	Refused	08/11/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
11/10/2016	3978/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings in the treatment of the rental of office or professional space that is genuinely surplus to requirements and any loss arising, to include the basis of the decision and the criteria that needs to be met by the taxpayer concerned.	Partial Release	08/11/2016
11/10/2016	3974/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings in respect of the basis of the computation of Case IV assessable profits and gains under section 74 of the Taxes Consolidation Act 1997 to include the basis of the decision and the criteria that needs to be met by the taxpayer concerned.	Partial Release	08/11/2016
11/10/2016	3959/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings in respect of the treatment of interest income as a trading receipt to include the basis of the decision and the criteria that needs to be met by a company to demonstrate that the interest income is derived from capital which is integral to the company's trade.	Partial Release	08/11/2016
12/10/2016	4005/2016	Member of the public	Request for all VAT registered entities in Ireland that do not have to file VAT returns using the Revenue On-Line Service (ROS) and the number of entities registered for VAT in the Irish State.	Full Release	03/11/2016
13/10/2016	4036/2016	Media	Request for copies of any records held by Revenue, including letters, emails, official reports, memoranda, etc. relating to abuse of exemption from inheritance tax for those dwelling in an inherited property from June 2016 to date.	Partial Release	10/11/2016
13/10/2016	4021/2016	Tax Practitioner	Request for information, administrative records, statistical information, timelines or any other relevant records dealing with Revenue opinions, research, decisions and rulings in relation to the treatment of US C-Corporations for Irish taxation purposes for CT and CGT.	Refused	10/11/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
14/10/2016	4038/2016	Media	Request for copies of all briefing material prepared for the Chairman of Revenue for his appearance at the Dail's Public Accounts Committee in October 2016.	Partial Release	11/11/2016
18/10/2016	4081/2016	Media	Request for the following information for the years 2014, 2015, 2016 to date: 1) number of staff by grade that retired; 2) amount spent by Revenue on overtime allowances and clarification as to whether allowances are available to all grades or just up to a certain level; 3) steps taken by Revenue to destroy seized clothing, fuel, alcohol, cigarettes and tobacco products when no longer required for legal proceedings; 4) number and percentage of requests for Tax Clearance Certs that Revenue refused to issue due to penalties still outstanding to Revenue; 5) job description of the grade of Enforcement Manager.	Partial Release	23/11/2016
19/10/2016	4091/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings in respect of the treatment of profits or gains from financial assets or liabilities under section 76B of the Taxes Consolidation Act 1997, in particular, where the company is not dealing or trading in derivative financial instruments and to include the basis of the decision and the criteria that needs to be met by the taxpayer concerned.	Refused	16/11/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
28/10/2016	4153/2016	Media	Request for the following information on individual shipments of Palm Kernel Shells (PKS) from 1 January 2015 to 24 October 2016: - name of the port of origin of each individual shipment; - date on which each shipment left the port of origin/arrived in Ireland; - details of accompanying documentation.	Partial Release	22/11/2016
01/11/2016	4245/2016	Tax Practitioner	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding section 274 (1)(a)(iii).	Partial Release	28/11/2016
02/11/2016	4264/2016	Member of the public	Request for the number of cases in which mandatory deductions have been made to recover either the household charge or local property tax since they were introduced, with a county by county breakdown of same.	Full Release	29/11/2016
02/11/2016	4263/2016	Member of the public	Request for figures on all the seizures by Revenue Customs officials in 2014, 2015 and 2016 to date in Longford, Leitrim and Roscommon. To include a breakdown of the nature and quantity of each seizure, i.e., cigarettes, alcohol and vehicles.	Full Release	29/11/2016
02/11/2016	4261/2016	Member of the public	Request for the total amount of money recouped by Revenue as a result of tax settlements in Longford, Leitrim and Roscommon in 2015 and 2016 to date and the total amount of the tax settlements agreed by Revenue in each of these counties during the same period to include a breakdown of various categories of settlements.	Partial Release	29/11/2016
04/11/2016	4321/2016	Media	Request for copies of all records relating to the donation to the National Gallery of Ireland of a specific painting under section 1003 of the Taxes Consolidation Act 1997.	Partial Release	01/12/2016
04/11/2016	4320/2016	Media	Request for copies of all records relating to the donation to the National Gallery of Ireland of a specific painting under section 1003 of the Taxes Consolidation Act 1997.	Partial Release	01/12/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
07/11/2016	4364/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings relating to the operation of the Dividend Withholding Tax (DWT) exemption contained in section 172D(3)(b)(i) of the Taxes Consolidation Act 1997, and its interaction with dividends paid by an Irish company to an entity resident in a jurisdiction which does not have a domestic concept of tax residence.	Partial Release	02/12/2016
07/11/2016	4357/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings in respect of the allowance of a loss (as a trading deduction) arising on the disposal of plant and machinery in the year of acquisition, where that plant and machinery would have qualified for wear and tear allowances had the asset continued to be owned by the taxpayer and used as part of its trade at the end of the year, to include the basis of the decision and the criteria that needs to be met by the taxpayer and capital assets concerned.	Partial Release	02/12/2016
07/11/2016	4333/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings on the calculation of results for a new company joining, or for a company leaving, a group or consortium, based on its actual results, as opposed to a time apportioned basis as set out in Section 423(2) of the Taxes Consolidation Act 1997, to include the basis of the decision and the criteria that had to be met by the company concerned, if any.	Refused	02/12/2016
08/11/2016	4341/2016	Media	Request for the number of individuals that have applied for a refund of income tax or DIRT under the Help to Buy measures announced in Budget 2017 covering period between 1 Oct 2016 and 4 November 2016, and the total amount of money that has already been paid out under the scheme to members of the public.	Refused	24/11/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
17/11/2016	4471/2016	Media	Request for detailed information relating to LPT by local authority area to include: 1) breakdown of the 3,800 derelict properties currently on the property tax register; 2) breakdown by number of properties subjected to mandatory deduction at source for property tax for 2016; 3) breakdown of the 800 or so property tax cases selected for referral to Sheriffs or Solicitors to date in 2016; 4) breakdown of the 39,540 additional deduction instructions that have been issued to employers/pension providers in respect of non-compliant property owners; 5) breakdown of the properties where 10,600 valuations have been increased arising from a combination of self-correction and Revenue challenges.	Full Release	14/12/2016
21/11/2016	4528/2016	Media	Request for all briefing material prepared for the Revenue Chairman for his appearance before the Dail's Public Accounts committee on Thursday 13 October 2016.	Partial Release	14/12/2016
21/11/2016	4521/2016	Tax Practitioner	Request for details relating to Business Relief, i.e. how many cases Revenue treated cash accumulated for redemption of shares by a limited company as being an "excepted asset" (as defined by section 100(2) of the Capital Acquisitions Tax Consolidated Act 2003), where a gift of shares in the company is made on the same day or around the same time as the redemption of shares to include the number of cases where the excepted assets provisions were not applied.	Refused	16/12/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
22/11/2016	4567/2016	Media	Request for copies of all letters sent by Revenue regarding the tax treatment of patronage shares or other similar instruments issued by cooperative societies (including agricultural and dairy co-ops), in particular, in respect of: - the tax treatment on (a) the receipt of the patronage shares (including methodologies applied by Revenue for valuing shares) and (b) the sale or other disposal of the patronage shares (including "base cost" to be used); - any change in law in Revenue practice or guidance (either internal or external) on the tax treatment of such shares; Also, all internal Revenue manuals, staff guidance, correspondence etc, regarding the tax treatment of patronage shares in the circumstances outlined above.	Partial Release	19/12/2016
23/11/2016	4583/2016	Member of the public	Request for the amount of cash by currency seized by Revenue in 2013, 2014, 2015 and 2016 to date and the amount which was forwarded to the Exchequer if deemed to be the process of criminal activity in each year.	Full Release	20/12/2016
02/12/2016	4808/2016	Media	Request for the following information on individual shipments of coal from 1 January 2015 to 2 December 2016: - the name of the port of origin of each shipment; - the date on which each shipment left the port of origin/arrived in Ireland; - details of accompanying documentation.	Partial Release	17/01/2017
02/12/2016	4704/2016	Media	Request for a breakdown of all representations made to the Revenue Chairman's office by public representatives from 1 January 2016 to date.	Full Release	22/12/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
05/12/2016	4857/2016	Media	Request for a copy of the internal briefing notes on tax opinions supplied prior to 2012 to the Sunday Business Post, under Freedom of Information and referenced in the previous day's paper.	Full Release	12/12/2016
05/12/2016	4830/2016	Member of the public	Request to confirm if Access to Information on the Environment [AIE] and Freedom of Information charges are VAT exempt/non-Vatable. Also, details of any other local authority charges that are VAT exempt/non-Vatable.	Full Release	09/12/2016
06/12/2016	4822/2016	Tax Practitioners	Request for details of any Revenue concessions, clarification, clearances and/or rulings in relation to the application of the bona fide commercial exemption from a distribution charge (Section 817(7) of the Taxes Consolidation Act 1997) on the sale of shares in a trading company to another company (to act as a holding company of the trading company) owned by the same persons.	Partial Release	05/01/2017
14/12/2016	4977/2016	Media	Request for copies of any reports, recommendations and memoranda prepared in relation to the value for money or effectiveness of the Special Assignee Relief Programme, in period 1 January 2015 to current date. Also, during the same time period, copies of any correspondence with Department of Finance relating to this, and any records held by Revenue related to abuse or possible abuse of the scheme.	Partial Release	13/01/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
15/12/2016	4989/2016	Business Interest	<p>Request for a list of all uniform and clothing tenders issued by the Office of Government Procurement for the Revenue Commissioners for the past 5 years, to include:</p> <ul style="list-style-type: none"> - for each tender, the list of all Purchase Orders by value issued, with the required/actual delivery date; - for each contract issued, details of the value of all penalties awarded against the contractor; - the percentage of additional value allowed to be added to the contract under EU tender regulations; - all correspondence in relation to non-performance of contracts in terms of delivery times, service and quality. 	Full Release	13/01/2017
20/12/2016	5086/2016	Tax Practitioner	Request for access to any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the meaning of "specified intangible asset" as defined in Section 291A of the Taxes Consolidation Act 1997	Partial Release	19/01/2017
15/04/2116	1539/2016	Business Interest	<p>Request for the following information:</p> <ul style="list-style-type: none"> - copies of all communications by advisers to Revenue seeking confirmation that their client vehicles, which were buying Irish loan books, would qualify under s110 issued since 1 January 2013; - copies of all Revenue confirmations or refusals, sent, along with a number of cases where no reply was sent and why; - copies of all internal Revenue communications in relation to discussions as to whether or not these vehicles, purchasing Irish debt within the last two and a half years, qualified as s110 companies. 	Partial Release	13/05/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
01/03/2016	838/2016	Tax Practitioner	Request for copies of all precedents in relation to Section 201(2)(a) of the Taxes Consolidation Act 1997.	Partial Release	31/03/2016
05/10/2016	3917/2016	Tax Practitioner	Request for details of all surcharges that were raised in connection with the late submission of corporation tax returns as a result of iXBRL tagged accounts not being filed at the same time as the corporation tax return for the period Oct 2014 to Sept 2016. In addition, information on how many of these surcharges were subsequently waived or reduced, and the reason for any such waiver or reduction.	Full Release	11/11/2016
08/02/2016	520/2016	Media	Request for copy of all correspondence and representations made and received since January 2014 in relation to the entitlement of a holder of a personal retirement bond, who was previously a member of a defined benefit pension scheme, to invest in an approved retirement fund.	Partial Release	05/04/2016
08/09/2016	3536/2016	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding expenses qualifying under Section 83.	Partial Release	20/10/2016
13/01/2017	4791/2016	Tax Practitioner	Request for details of any Revenue concessions, clearances and/or rulings relating to the treatment, for corporation tax purposes, of the write off or release of intra-group or third party debt, to include the basis of the decision and the criteria that had to be met by the entities concerned.	Partial Release	08/02/2017
15/01/2016	192/2016	Media	Request for the following information: 1) the number of times Revenue was contacted by TD's, Senators and Councillors in relation to individual tax cases in 2015; 2) All correspondence from TD's, Senators and Councillors lobbying Revenue for the past year; 3) All correspondence from companies lobbying Revenue for the past year; 4) The Revenue Chairman's diary from July 2015 to date.	Partial Release	18/03/2016

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
18/05/2016	1969/2016	Media	Request for a listing of all formal complaints received by Revenue, made under Revenue Complaints and Procedures outlined in Leaflet CS4, concerning each district in the year 2015, listing the nature of the complaint.	Full Release	01/07/2016
18/08/2016	3248/2016	Media	Request for copies of all briefing material, presentations or reports prepared for or by the Revenue Board, concerning the UK's EU referendum and its impact, between January 1 2016 and August 2017. Also copies of all correspondence between the Revenue Board and the heads of Revenue's various divisions concerning the UK EU referendum over the same period.	Partial Release	30/09/2016
22/08/2016	3302/2016	Media	Request for all correspondence between a law firm and Revenue officials for 2015 and 2016 to date in relation to taxation policy, specifically in relation to the Finance Act 2014.	Partial Release	16/09/2016
22/08/2016	3297/2016	Member of public	Request for details of all payments made to law firms, practitioners or witnesses in the years 2013 to 2016 to date, as stored in Revenue's financial management system. To include, but not be limited to, the invoice date, amount, cost centre, vendor id, vendor, and any other data stored as part of Revenue's invoicing system.	Partial Release	14/10/2016
24/03/2016	1244/2016	Media	Request for copies of representations made by members of the Oireachtas to the Revenue Chairman between 1 January 2015 to 23 March 2016.	Partial Release	20/05/2016
30/06/2016	2526/2016	Media	Request for the following correspondence concerning: 1) measures to crackdown on Irish emigrants who are not paying tax on their rental income; 2) measures to pursue homeowners who are not paying tax on their earnings from renting out their homes through the Airbnb service.	Refused	08/08/2016