

**Freedom of Information requests for non-personal records
January – December 2022**

Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
04/01/2022	6/2022	Media	I wish to request a breakdown of all representations made to the Revenue Chairman's office by public representatives during 2021. For clarification, I am not seeking a copy of individual items of correspondence - just the total number sent by each individual representative.	Full Release	28/01/2022
04/01/2022	8/2022	Media	I would like to request: The total amount (and value) of (illicit) cigarettes seized by Revenue in Ireland (i) in 2020 (ii) in 2021 - with a breakdown by the county in which they were seized. The total amount (and value) of (illicit) alcohol seized by Revenue in Ireland in (i) 2020 and (ii) in 2021 - with a breakdown by the county in which they were seized. The total amount (and value) of (illicit) drugs seized by Revenue in Ireland in (i) 2020 and (ii) 2021 - with a breakdown by the county in which they were seized, and by the type of drugs.	Full Release	31/01/2022
05/01/2022	14/2022	Media	From 01/09/2021 to date: Copies of all records held referring or relating to the preparation and issue of the following ebrief https://www.revenue.ie/en/tax-professionals/ebrief/2021/no-2372021.aspx From 01/01/2021 to date: Copies of any correspondence received by Revenue from any party seeking the changes outlined in the e-brief above.	Partial Release	01/02/2022
05/01/2022	21/2022	Member of the Public	Please kindly provide records/information responsive to the following: (1) advice(s) and/or opinion(s) prepared by external solicitors and and/or counsel since 11/06/2018 referencing and/or relating to: (i) s.129 FA 2001; and/or (ii) s.144(2) FA 2001; and/or (iii) the 'Seize & Release' procedure	Partial Release	01/02/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>(2) briefings, summaries, memoranda, correspondence and/or other documentation referencing, relating to and/or containing or enclosing in whole or in part any or the items listed at (1) above received by any of Mr Cody, Mr Harrahill, Mr Gladney, Mr Noel Brett (and/or their direct reports) and/or the Chairman's Office;</p> <p>(3) relating to the consideration and/or preparation of the Revenue response to Parliamentary Question 388-40306/21;</p> <p>(4) relating to any consideration, assessment and/or investigation since 27 July 2021 as to whether or not the Revenue response to Parliamentary Question 388-40306/21 was materially incomplete and/or misleading.</p>		
07/01/2022	36/2022	Media	<p>Between 01/05/2021 and 31/08/2021, a <i>named third party</i> sent correspondence and met with Revenue to "Highlight the importance of Ireland's corporation tax policies remaining competitive.</p> <p>I wish to request access to the following records: All records of correspondence and meeting minutes held by Revenue in connection to the following record on the lobbying register by the <i>named third party</i>.</p>	Partial Release	03/02/2022
07/01/2022	40/2022	Media	<p>I request all briefing notes, external communications and correspondence relating to Revenue's engagements <i>with named third party</i> for the period 01/06/2021 to 21/12/2021.</p>	Partial Release	07/02/2022
05/01/2022	47/2022	Media	<p>Request previous versions of the Register of Renewed Licences. Could you please send me the records for the past five years (i.e. 2020/2021, 2018/2019, 2017/2018).</p>	Full Release	31/01/2022
25/01/2022	198/2022	Business Interest	<p>I wish for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes or other documentation containing an expression of the views of the Revenue regarding the provisions of section 816 of the Taxes Consolidation Act 1997 in the period from 01/01/2017 to 31/12/2021.</p>	Partial Release	17/02/2022

**Freedom of Information requests for non-personal records
January – December 2022**

26/01/2022	204/2022	Business Interest	Request details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of section 291A (2) TCA 1997 and the condition which provides that a company 'has incurred' capital expenditure on intangible assets, and in particular where shares have been issued in satisfaction of all or part of the consideration. The scope of this request is limited to the last 5 years. Regarding the application of section 291A(2) TCA 1997, the records we require are those in which shares were issued in satisfaction of some or all of the consideration.	Partial Release	02/03/2022
03/02/2022	291/2022	Member of the Public	Request details of complaints forwarded by the Ombudsman to Revenue relating to 'Seizure' by Revenue of vehicles pursuant to s141 Finance Act 2001, and subsequently reviewed, upheld, or not upheld by the Ombudsman.	Full Release	01/03/2022
03/02/2022	292/2022	Media	I am seeking the number of taxpayers in the following category for the calendar years 2020 and 2021. People who earn €0 to €5,000: X Number People who earn €5,001 to €10,000: X Number People who earn €10,001 to €15,000: X Number People who earn €15,001 to €20,000: X Number And so on. As the figures get larger, I would like for the brackets to get bigger as there are fewer taxpayers. So, €100,000 to €120,000, €120,001 to €140,000, €140,001 to €160,000, etc. And then €300,000 to €350,000, €350,001 to €400,000 and so on.	Refused	23/02/2022
03/02/2022	293/2022	Member of the Public	This is a request for records containing information responsive to the following: (A) Requests to appeal decisions of Revenue in respect to liability for a duty of excise (following payment of same) of vehicles 'seized' pursuant to s.141 Finance Act 2001	Partial Release	0/03/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			(B) A consolidated current version of part 2, chapter 5 of the Finance Act 2001 as amended.		
07/02/2022	312/2022	Business Interest	I wish for access to any RTS and RLS responses, rulings, concessions, administrative arrangements, matters submitted to RTS and RLS for opinion, internal guidance, notes or other documentation containing an expression of the views of the RTS and RLS regarding the provisions of section 959P of the Taxes Consolidation Act 1997 in the period from 01/01/2017 to 31/12/2018."	Refused	15/03/2022
07/02/2022	340/2022	Business Interest	Information relating to queries to or views of Revenue in relation to instances where sports bodies were considering moving from unincorporated bodies or unincorporated associations to companies (e.g. changing legal structure from an unincorporated body to a company limited by guarantee (CLG)). In particular, I am seeking information relating to views or queries relating to the capital gains matters arising in such transactions.	Partial Release	21/03/2022
08/02/2022	349/2022	Member of the Public	I wish to obtain information on the value of payments to qualifying firms under Section 481 of the Taxes Consolidation Act for 2021, 2020, 2019. I wish to obtain the aggregate amount, e.g. as quoted in this linked RTE piece: https://www.rte.ie/news/business/2022/0118/1274272-revenue-film-tax/	Full Release	01/03/2022
07/02/2022	350/2022	Business Interest	I am requesting: Anonymised details of cases where the Revenue Commissioners have approved a share buyback pursuant to section 176 (1)(b) Taxes Consolidation Act 1997 ("TCA") (i.e. a share buyback for the purpose of discharging liability to inheritance tax on company shares). Anonymised correspondence relating to the share buyback and the implications of same for inheritance tax and, specifically, a clawback of business relief including, but not limited to, any cases where the Revenue Commissioners have agreed not to invoke the clawback	Refused	02/03/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			provisions of capital acquisitions tax business relief in respect of the shares (or part of the shares) subject to the share buyback. Anonymised correspondence relating to the interpretation of the words 'undue hardship' as contained in section 176 (1)(b)(ii) TCA The request is for the period commencing 01/01/2017 to date.		
10/02/2022	365/2022	Media	I request the following records relating to the Help to Buy scheme. (I) The number of applications in Clare made to the Department of Housing for the Help to Buy scheme between 01/01/2017 and the present date (08/02/2022), broken down by year. (ii) A breakdown of the number of applications accepted and rejected in the above timeframe in Clare, and a brief outline of reasons why applications were rejected. (iii) The amount of money, broken down by year, provided to successful Clare applicants by the Department under the Help to Buy scheme between 01/01/2017 and the present date (08/02/2022). (iv) The number of properties, broken down by electoral area, in county Clare that were bought via assistance from the Help to Buy scheme between 01/01/2017 and the present date (08/02/2022).	Partial Release	24/02/2022
09/02/2022	368/2022	Member of the Public	I am requesting the following information: Information or documentation relating to call wait times for the PAYE Jobs and Pensions Helpline since 01/01/2022. Any internal documentation (meeting notes, memos, correspondences, meeting minutes, records) pertaining to efforts to reduce the call wait times on the PAYE Jobs and Pensions Helpline since 01/01/2022.	Partial Release	07/03/2022
09/02/2022	378/2022	Member of the Public	This is a request for the following information between 01/01/2022 to date: 1. Number of internal emails referencing s.19 Criminal Justice Act 2011 ("CJA2011") sent and/or received by: The Chairman's Office; Mr. Noel Brett;	Refused	04/03/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>MPSO; Internal Audit;</p> <p>2. Number of internal emails referencing s.19 CJA 2011 sent and/or received by the Revenue Solicitor's Office;</p> <p>3. Number of external emails referencing s.19 CJA 2011 between the Revenue Solicitor's Office and counsel/any external law firm;</p> <p>4. Number of external emails referencing s. 19 CJA 2011 between the Chairman's Office and counsel/any external law firm;</p> <p>5. Number of advices and/or opinions received from counsel/any external law firm referencing s.19 CJA 2011;</p> <p>6. Number of (a) telephone calls and/or (b) meetings with counsel/any external law firm referencing s.19 CJA 2011;</p> <p>7. Number of (a) telephone calls and/or (b) meetings of the Revenue Solicitor's Office and the Chairman's Office referencing s.19 CJA 2011;</p> <p>8. The hourly rates of any such counsel/any external law firm.</p>		
17/02/2022	415/2022	Member of the Public	<p>Can you tell me the number of Revenue staff by grade that earned over €25,000 in overtime allowances in addition to their normal salary in 2021?</p> <p>*No employee earned over €25, 000 in overtime.</p>	Refused	23/02/2022
17/02/2022	426/2022	Media	<p>I am seeking the following information: Records showing all items seized other than illegal drugs, cigarettes, alcohol, and cash at each of the State's airports and ports for 2019, 2020 and 2021.</p>	Partial Release	15/03/2022
18/02/2022	429/2022	Member of the Public	<p>I wish to request the following information: Number of new entrants for 2019, 2020 and 2021 for established positions (not temporary contracts) – broken down by grade. If it is possible to extract the data, would you be able to provide years of experience of the new entrants? E.g. Less than 10 years' experience – how many new entrants, between 10- and 20-years' experience – how many new entrants.</p>	Partial Release	16/03/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>How long the probationary period is for and if it varies, how many in each particular time frame broken down by year?</p> <p>How many new entrants went through formal training as part of the induction process or as part of their new position, broken down by year? – not on the job training, but took part in formal classes</p> <p>Outline of topics or subjects covered in the formal training</p> <p>How many new entrants had their probationary contract terminated, broken down by year?</p> <p>For what reason probationary contract was terminated – to differentiate between competency and other, broken down by year?</p>		
20/02/2022	443/2022	Member of the Public	<p>I wish to make the following request: From 2017 – 2021, how many people availed of the Drivers and Passengers with disabilities – tax relief scheme to purchase a vehicle? For each annual total can you please break it down into the four categories of applicants: a. Drivers with Disabilities b. Passengers with Disabilities c. Family members d. Organisation</p>	Full Release	21/03/2022
18/02/2022	465/2022	Media	<p>Copies of any correspondence received from Sheriffs nationally to the Chairman of the Revenue Commissioners, any of the Revenue Commissioners or the most senior Revenue official in charge of Sheriff Enforcement since , 01/01/2021 relating to the decline in the number of Revenue Commissioners certificates executed by them during the Covid-19 pandemic.</p> <p>For the avoidance of any doubt: I am not looking for any details about specific certificates or details about individuals to whom the certificates relate.</p>	Refused	31/03/2022

**Freedom of Information requests for non-personal records
January – December 2022**

22/02/2022	483/2022	Media	<p>I wish to request the following information regarding charitable donations made to primary and post-primary schools from PRSI and self-assessed individuals.</p> <ol style="list-style-type: none"> 1. The number of schools that availed of the scheme in 2020 (or the most recent available year), broken down per primary/post-primary sector. Also, the number of fee-charging schools. 2. The total amount of charitable donations received by schools in that year, plus the total amount of tax refunded to schools as a result. This information also broken down by sector - primary/post-primary (fee-charging and non-fee charging) 3. The average (median) amount of donation received by schools 4. The amounts received by the top 10 schools and the sectors each school belongs to (primary/post-primary/fee-charging) 5. A list of the 30 top named schools that received the highest amount in charitable donations in the year in question, with the amount donated to each school specified (donation, and tax refund). 	Partial Release	23/03/2022
28/02/2022	511/2022	Media	<p>I am seeking the following: - a copy of the business case, cost benefit analysis, approval or sanction document with regard to the proposed purchase as detailed in the following article: https://www.thejournal.ie/customs-new-boats-for-revenue-5684730-Feb2022/</p>	Partial Release	25/03/2022
08/03/2022	619/2022	Business Interest	<p>Any opinions and determinations of cases where the Revenue Commissioners have approved a share buyback pursuant to section 176(1)(b) Taxes Consolidation Act 1997 ("TCA") (i.e. a share buyback for the purpose of discharging liability to inheritance tax on company shares).</p> <p>Any opinions and determinations relating to the share buyback and the implications of same for inheritance tax and, specifically, a clawback of business relief including, but not limited to, any cases where the Revenue Commissioners have agreed not to invoke the clawback</p>	Refused	29/03/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			provisions of capital acquisitions tax business relief in respect of the shares (or part of the shares) subject to the share buyback. Any opinions and determinations relating to the interpretation of the words 'undue hardship' as contained in section 176(1)(b)(ii) TCA. This request is limited to records held by RLS and RTS divisions only. The period of this request covers from 01/01/2015 to 31/12/2016.		
14/03/2022	650/2022	Member of the Public	I am seeking a copy of Revenue's review of Flat Rate expenses referred to as the FRE Review in its publications below: https://www.revenue.ie/en/corporate/press-office/letters/index.aspx https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-131120-revenue-update-on-flat-rate-expenses-review.aspx	Refused	08/04/2022
15/03/2022	663/2022	Media	Can I ask how many members of the public have been under surveillance by Revenue since 2015? Please break down the figures year by year to the present date. In addition, can I ask how much money has been spent on surveillance operations since 2015? Please break down the figures year by year.	Refused	31/03/2022
28/03/2022	752/2022	Business Interest	Access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation issued by RLS and RTS, containing an expression of the views of Revenue relating to relief under double tax agreements in respect of distributions from an Approved Retirement Fund. We would appreciate if you could search for the requested documentation for the years 01/01/2014 to 31/12/2015.	Partial Release	05/05/2022
28/03/2022	754/2022	Business Interest	Request all opinions/confirmations issued by RTS and LCD relating to Section 613 (1)(C) Taxes Consolidation Act 1997, from the period 01/01/2014 to date.	Refused	03/05/2022
29/03/2022	762/2022	Business Interest	Access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes or other documentation containing an expression of	Partial Release	06/05/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			the views of the Revenue regarding the provisions of s.599(7) of the Taxes Consolidation Act 1997 from 01/01/2017. I will limit the FOI request to records held by RLS and RTS only.		
29/03/2022	764/2022	Business Interest	The document(s) we require is the 8th Edition of the VAT Guide published by Revenue and a copy of the Statement of Practice/Information leaflet which issued in relation to VAT and Auctioneers.	Partial Release	26/04/2022
30/03/2022	785/2022	Media	I am seeking the following: - details of the number of individuals who have availed of the 'dual abode allowance' in each of the following years: 2018 to 2022. - the cost to the Exchequer of the scheme in each year. - copies of any correspondence between your office and the Dept of Finance relating to the above (administrative correspondence can be excluded) in the period 01/01/2018 to the current date.	Full Release	14/04/2022
31/03/2022	790/2022	Member of the Public	I am seeking access to the policies or regulations where a benefit accrues to a tax officer or to his/her department following from a refusal to allow an exemption from a tax (e.g. CAT, LPT).	Refused	21/04/2022
13/04/2022	894/2022	Media	I am requesting statistics relating to the number of Customs seizures on CBD products on entry to Ireland between 01/01/2019 and the present day. These should include CBD products that contained or were suspected of containing Tetrahydrocannabinol (THC), these products should be filed onto their own list separately. We request the statistics relating to the countries of origin on CBD products that were seized on entry to Ireland 01/01/2019 to the present day. I understand a distinction may not be in place between CBD and THC, as such I request the statistics relating to the number of Customs seizures on all cannabis products imported into Ireland from that date.	Full Release	10/05/2022

**Freedom of Information requests for non-personal records
January – December 2022**

20/04/2022	934/2022	Member of the Public	I am seeking access to the policies or regulations prescribing the criteria to be satisfied by Tax Officers when deciding whether or not an exemption from Capital Acquisitions Tax can be granted.	Refused	12/05/2022
26/04/2022	981/2022	Media	The total number of individual patrols undertaken by the Revenue's two ships (the RCC Suirbheir and the RCC Faire) in each of the last 7 years (2015-2021). The number of overnight patrols conducted by each of the two Revenue ships in each of the last 7 years (2015-2021). The total number of days each of the two Revenue ships spent at sea in each of the last 7 years (01/01/2015-31/12/2021). The amount of contraband (in quantity and monetary value) seized by Revenue ships in the last 7 years (01/01/2015-31/12/2021).	Partial Release	18/05/2022
29/04/2022	1009/2022	Business Interest	Access to any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of Marren v Ingles for the previous 10 years (i.e. from 01/01/2012 to date)	Partial Release	27/05/2022
29/04/2022	1027/2022	Member of the Public	How many Airbnb properties or short term lets are there in Ireland in 2021?	Refused	17/05/2022
04/05/2022	1046/2022	Media	I am seeking the following: - a spreadsheet/table giving details of the amount of illegal cigarettes, alcohol, non-compliant meat, other such illegal products seized in each of the following years: 2021. - a spreadsheet/table giving details of how much was spent on storage of the above in the same period. - a spreadsheet/table giving details of how much was spent on destruction of the above in the same period. - copy of any policy or guidance on the processes to be used when destroying such items.	Full Release	26/05/2022

**Freedom of Information requests for non-personal records
January – December 2022**

09/05/2022	1087/2022	Member of the Public	<p>Please supply the following:</p> <p>1) The amount of euros, sterling, US dollars and other foreign currencies that have been seized by Revenue Customs on suspicion of being the proceeds of crime in the years 2020, 2021 and to-date in 2022.</p> <p>2) Of the cash currencies that were seized by Revenue Customs in the years in question, the amount of that cash was forfeited to the Exchequer in the years 2020, 2021 and to-date in 2022.</p>	Full Release	25/05/2022
16/05/2022	1123/2022	Media	Records relating to the seizure of animals (dead and alive) by Customs during 2021 and 2022 to date, to include incident reports, photos, or other records containing details of the seizure, including date and location.	Partial Release	09/06/2022
16/05/2022	1124/2022	Media	<p>Records relating to individual detector dogs, containing data relating to detections for which each was responsible during the years 2019, 2020 and 2021.</p> <p>Records relating to individual detector dogs showing basic information such as names and ages, as well as photographs of each dog.</p> <p>Records showing a current complete list of detector dogs.</p>	Partial Release	08/06/2022
20/05/2022	1190/2022	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the provisions of Section 118B TCA 1997. The scope of this request is limited to the previous 7 years.	Partial Release	17/06/2022
24/05/2022	1218/2022	Media	<p>Request access to the following records:</p> <p>1. Documents or records indicating, either individually or in the aggregate, the number of accounts reported by Revenue to the United States Internal Revenue Service (IRS) each year as U.S. Reportable Accounts, or otherwise, under the Agreement Between the Government of Ireland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA (FATCA IGA) from 2017 through the present.</p>	Refused	16/06/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			2. Documents or records indicating, either individually or in the aggregate, the balance or value of either a) each such account referenced in request number 1 or b) any aggregation of accounts referenced in request number 1.		
25/05/2022	1221/2022	Media	<p>I wish the request the following:</p> <ul style="list-style-type: none"> -Copies of any threat assessments, reports or ministerial briefing document in relation to (suspected or confirmed) linkages between the live export trade and criminal activity; -Minutes of any meetings between Revenue and the Gardai, DAFM and/or the Department of Justice in relation to (suspected or confirmed) linkages between the live export trade and criminal activity; <p>Points 1 & 2 - I am happy to limit the time frame to 1 January 2018 to present.</p> <ul style="list-style-type: none"> -Reports or assessments in relation to a number of specific cases. 	Refused	20/06/2022
27/05/2022	1278/2022	Media	<p>Correspondence and submissions made by Chair of CCAB-I Tax Committee, following a request for feedback at a TALC BEPS meeting on areas for consideration when developing updated Revenue guidance on Anti-Hybrid Rules, between 01/01/2022 and 27/05/2022.</p> <p>This submission is referenced in this lobbying return: https://www.lobbying.ie/return/84747/grant-thornton</p>	Full Release	17/06/2022
30/05/2022	1284/2022	Media	<p>I am seeking the following:</p> <ul style="list-style-type: none"> - a record/spreadsheet/database of the amount paid out in the sportsperson's relief for the most recent five years for which figures are available - a breakdown by year for that five-year period. - a breakdown by sport for that five-year period. - a list/record/spreadsheet of the top twenty beneficiaries (anonymised) of the scheme with how much the relief was worth to them over the five-year period. 	Partial Release	21/06/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<ul style="list-style-type: none"> - the number of athletes that have benefitted from the scheme during that period. - where the figures are more than five, the number of athletes from each sport who have benefitted from the scheme during that period. - an information note should you wish to provide it on how the scheme works. 		
30/05/2022	1285/2022	Business Interest	We request confirmation of the number of requests made by taxpayers to Revenue in the tax years 2014 - 2017 for relief from income tax under double tax agreements in respect of distributions from Approved Retirement Funds (ARFs), as well as the number of instances in which this relief was granted.	Full Release	23/06/2022
08/06/2022	1363/2022	Member of the Public	Please can you send me a full list of all Customs approved bonded warehouses in Ireland. For example, distribution warehouses and microbreweries.	Refused	04/07/2022
08/06/2022	1377/2022	Member of the Public	<ol style="list-style-type: none"> 1. Copy of any communication/documentation to Revenue staff that deal with Income Tax in relation to LPT surcharges and how such case working is to be carried out. 2. Please provide me with records of any instruction issued to the various Revenue branch staff dealing with IT Surcharges due to LPT non-Compliance. 3. Copy of any Revenue policy or internal document that refers to the above practice. 4. Details of any prior complaints or issues raised on this matter by other parties. 	Partial Release	05/07/2022
14/06/2022	1423/2022	Media	<p>I am seeking the following:</p> <ul style="list-style-type: none"> - a record/spreadsheet/database of the amount paid to Revenue with regard to unpublished tax settlements last year. - a record of how many cases this related to. 	Partial Release	11/07/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<ul style="list-style-type: none"> - an anonymised record of the top twenty largest settlements in this category from last year. - if possible, some level of detail on the industry or sector to which the above payments relate. 		
20/06/2022	1495/2022	Member of the Public	<p>We are seeking the following:</p> <ol style="list-style-type: none"> 1. In relation to all CCTV cameras that you have procured from 01/01/2017 until the present, please provide: <ul style="list-style-type: none"> - the names of each company and the names of the products including the model numbers - the contracts with each company - the cost per unit and the total costs, and - the duration of contracts and/or licenses. 2. Records that state the capability of the CCTV cameras (along with their storage and processing units whether locally, on a server or in the cloud), such as facial recognition, temperature/thermal scanning, behaviour analysis, object detection or demographic detection (i.e. age, gender, clothing etc). 3. For all CCTV cameras procured between 01/01/2019 and present, please provide the documents and communication (such as letters and emails) involving the company that was awarded the contract. <p>If the records in response to point 1 in this request contain product model/numbers, then point 2 can be removed.</p>	Refused	13/07/2022
22/06/2022	1514/2022	Media	<p>I am seeking the following:</p> <ul style="list-style-type: none"> - The total cryptocurrency losses in 2020, 2021 and in 2022 so far (separately) in Ireland - If this information is not available, I would accept any estimate the government might have on cryptocurrency losses over 2020, 2021 and 2022 (separately). 	Refused	15/07/2022
28/06/2022	1568/2022	Business Interest	<p>In respect of claims for correlative relief, the legislative basis for which is the Article in the relevant Irish DTA that is equivalent to Article 9</p>	Full Release	25/07/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>[Associated Enterprises] of the OECD Model Tax Convention on Income and Capital. We wish to request statistical information in relation to the following:</p> <ul style="list-style-type: none"> • The amount of tax that is the subject of open correlative relief claims (as at the latest date for which such data is available) • The number of correlative relief claims made by companies for each of the years 2017 to 2022 (up to 31/05/2022) • The number of claims where correlative relief was granted, and the tax value of relief granted. 		
29/06/2022	1570/2022	Media	<p>I am seeking the following: - a spreadsheet/database of all expenditure on training, education, management, team-building seminars or other such training/education or team-building activities paid for by Revenue in the period 01/01/2021 to date. This spreadsheet/table to include vendor name, cost, a description of services, and reference number.</p>	Full Release	25/07/2022
29/06/2022	1571/2022	Media	<p>I wish to request access to the following records: All correspondence held by Revenue regarding the report of the Future of Media Commission and specifically the proposal for Revenue to collect the television licence fee from the period 01/10/2021 to the present day.</p>	Partial Release	28/07/2022
29/06/2022	1573/2022	Member of the Public	<p>Data relating to number of ICT devices held by Revenue e.g. PCs, laptops, printers and networking and security infrastructure. Expenditure on updating ICT devices and plans for developing, refreshing and replacing software.</p>	Full Release	22/07/2022
28/06/2022	1582/2022	Member of the Public	<p>We are applying for the following information for the period 01/01/2012 to date: 1. Held by the Department of Finance and Revenue, or within Revenue's RLS Personal Taxes Policy and Legislation Division (whether or not in conjunction with other departments), relating to:</p>	Partial Release	17/08/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<ul style="list-style-type: none"> - what health expenses do or do not qualify for tax relief; - what aspects of the claim process (if any) deter taxpayers from claiming tax relief for qualifying health expenses; <p>2. Correspondence between the Department of Finance and Revenue, or within Revenue’s RLS Personal Taxes Policy and Legislation Division (whether or not in conjunction with other departments) relating to:</p> <ul style="list-style-type: none"> - any changes in the type of health expenses which do or do not qualify for tax relief, and any impact this may have had on the level of health expenses claimed; - any changes in the process for claiming tax relief on health expenses, and any impact this may have had on the level of health expenses claimed. 		
15/07/2022	1717/2022	Business Interest	We wish to make an application for access to any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue in relation to the re-registration of a Designated Activity Company (DAC) or Limited company (Ltd) to a Company Limited by Guarantee (CLG) in line with Part 20 of the Companies Act 2014 including section 1297 of the Companies Act 2014.	Refused	11/08/2022
18/07/2022	1730/2022	Oireachtas	From July 2021 to date, request all correspondence relating to the methodology used in the collection of vacancy data through the LPT please.	Partial Release	10/08/2022
21/07/2022	1770/2022	Business Interest	The firm hereby requests details of any cases submitted to Revenue for opinion and responses issued by Revenue (including from Competent Authority) together with any internal guidance or notes in relation to the corporation tax treatment of foreign exchange gains or losses in the context of calculating a company’s Case 1 tax adjusted profits. The scope of this request is limited to the previous 5 years. We do not require the disclosure of the identity of any parties to whom these opinions have issued.	Refused	29/08/2022

**Freedom of Information requests for non-personal records
January – December 2022**

25/07/2022	1811/2022	Media	<p>I am seeking the following:</p> <ul style="list-style-type: none"> • The amount of sea days by Revenue's patrol boats RCC Faire and RCC Suirbheir for the years 2019, 2020, 2021 and 2022 to date. This data should also include a definition for a sea day. • The total annual cost of the maritime unit each year since 2017 broken down into separate columns for staff salaries, berthage costs, fuel costs, travel, and subsistence amounts. • The annual distance travelled by both vessels for the years 2019, 2020, 2021 and 2022 to date. • The spend on fuel for the vessels in 2019, 2020, 2021 and so far in 2022. • How many operations carried out by the RCC Faire and RCC Suirbheir for the years 2019, 2020, 2021 and 2022 to date. • The overall cost of maintenance for the two vessels, RCC Faire and RCC Suirbheir, for the years 2019, 2020, 2021 and 2022 to date. • Operational days lost due to Covid-19 for the years 2019, 2020, 2021 and 2022 to date? • How much spent on berthage costs for the years 2019, 2020, 2021 and 2022 to date. • Any details or sight of a review of the unit's patrol boats and who it was carried out by and the related technical specifications for new vessels? 	Partial Release	18/08/2022
27/07/2022	1830/2022	Media	All Revenue analysis and documents on the Carbon Tax Fund in relation to funding an Agri environment scheme between 1st of September 2021 to date.	Refused	17/08/2022
27/07/2022	1839/2022	Business Interest	Confirmation of the number of requests made by taxpayers to the Revenue Commissioners in the tax years 2012 – 2013 for relief from income tax under double tax agreements in respect of distributions from Approved Retirement Funds (ARFs), as well as the number of instances in which this relief was granted.	Refused	22/08/2022

**Freedom of Information requests for non-personal records
January – December 2022**

29/07/2022	1879/2022	Member of the Public	<p>Please kindly provide the records/information identified below from 1 January 2021 to date:</p> <p>A. Chairman’s Office</p> <p>1. Minutes of the Board of the Revenue Commissioners relating to consideration of a total contingent liability in respect to all approximately 25,000 individuals as a class who have paid roadside cash ‘compromise penalties’ pursuant to the ‘Seize & Release’ VRT enforcement procedure (the Class Compromise Penalty Contingent Liability).</p> <p>2. Correspondence with and/or notification to the Minister/Ministry of Finance relating to the Class Compromise Penalty Contingent Liability.</p> <p>3. Correspondence with and/or notification to the Finance Select Committee relating to the Class Compromise Penalty Contingent Liability.</p> <p>B. Risk Committee</p> <p>4. Minutes relating to consideration of the Class Compromise Penalty Contingent Liability.</p> <p>5. Minutes relating to consideration of any disproportionate targeting of women in respect to the ‘Seize & Release’ VRT enforcement procedure.</p> <p>C. Management Advisory Committee</p> <p>6. Minutes relating to consideration of the Class Compromise Penalty Contingent Liability</p> <p>7. Minutes relating to consideration of any disproportionate targeting of women in respect to the ‘Seize & Release’ VRT enforcement procedure.</p> <p>D. Risk and control framework</p> <p>8. The risk registers.</p> <p>E. Internal audit and Audit Committee</p> <p>9. The formal written internal audit charter.</p>	Partial Release	23/08/2022
------------	-----------	----------------------	---	-----------------	------------

**Freedom of Information requests for non-personal records
January – December 2022**

			10. Annual internal audit plans relating to (a) VRT enforcement and/or (b) the NPSO. 11. Audits or reports relating to (a) VRT enforcement and/or (b) the NPSO.		
04/08/2022	1907/2022	Business Interest	Details/list of 'Recognised Stock Exchanges' for the purpose of section 64 of the Taxes Consolidation Act 1997 interest on quoted Eurobonds from 1 September 2017 to date.	Refused	24/08/2022
08/08/2022	1922/2022	Media	I am requesting the following: A list of announced and unannounced visits made by Customs and Excise at each airport/aerodrome in the State (excluding Dublin, Shannon, and Cork airports) from 1 January 2017 to 31 December 2021. A list of seizures and details of product/substance seized by Customs and Excise at any of the above visits during the same period.	Partial Release	30/08/2022
08/08/2022	1924/2022	Member of the Public	For last 3 tax years for which information is available, I would like: The number of individuals whose affairs dealt with by Large Cases - High Wealth Individuals Division, - The number of those individuals who are: - Resident, or ordinarily resident, in Ireland, - And/or domiciled in Ireland, The number of those individuals who paid the domicile levy.	Partial Release	31/08/2022
23/08/2022	2033/2022	Member of the Public	I wish to obtain a copy of the legal document (i.e., statutory legislation) which forms the basis of the statements made on the Irish Revenue website "Completing your gift or inheritance tax return (IT38)" with specific regards to "Disclaimer of Benefit". I need to reference the underpinning legal document for a legal text I am writing. As above, I require a copy of the documents that describe the processes/forms that are used by Irish Revenue to determine if the completion of a gift or tax inheritance return (IT38) - with specific reference to a disclaimer of benefit, is legal and valid.	Refused	19/09/2022

**Freedom of Information requests for non-personal records
January – December 2022**

29/08/2022	2074/2022	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Schedule 24 para 9I from 26 September 2018 to date.	Partial Release	23/09/2022
29/08/2022	2088/2022	Media	I am seeking: - a record/database/spreadsheet/list/inventory of all items seized at the Athlone, Cork, Portlaoise and Dublin mail centres from 1 January 2021 to date.	Partial Release	23/09/2022
02/09/2022	2137/2022	Member of the Public	Please kindly provide records/information relating to the following: 1. the date the 'Seize & Release' (aka 'local release') VRT enforcement procedure was first implemented by Revenue. 2. the document(s) containing the 'Seize & Release' (aka 'local release') VRT enforcement procedure as first implemented by Revenue. 3. any minutes of the Board of Revenue reviewing and/or approving the 'Seize & Release' (aka 'local release') VRT enforcement procedure prior to its first implementation by Revenue. 4. any reviews of the 'Seize & Release' (aka 'local release') VRT enforcement procedure conducted for and/or on behalf of the Chairman's Office or Board of Revenue following its implementation to date. 5. any reviews of the 'Seize & Release' (aka 'local release') VRT enforcement procedure conducted by the Revenue Solicitor's Office following its implementation to date.	Partial Release	27/10/2022
05/09/2022	2148/2022	Business Interest	Access to records within Large Corporates Division (LCD), Revenue Legislation Service Division (RLS) or Revenue Technical Service Division (RTS) in respect of any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of section 415 of the Taxes Consolidation Act 1997, in	Refused	04/10/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			particular, the approach taken to interpreting the meaning of the phrase "the total amount of the assets of the company, as shown in the balance sheet" as contained in section 415(1)(a). If it is felt necessary by any division to limit the request to records within a particular timeframe then, given the narrow scope of the request, we request that any such limit would include records from the last 10 years.		
06/09/2022	2164/2022	Media	I am requesting the release of a review into two contracts for mobile voice and data services and rental of storage space, with a combined value of €115,078, which were deemed non-compliant by the C&AG in his audit of Revenue in 2021.	Partial Release	03/10/2022
07/09/2022	2163/2022	Member of the Public	Please provide records/information in effect as at the date of this request responsive to the following: (1) Procedures and/or processes for the approval of external legal litigation costs. (2) Criteria to be applied for the approval of external legal litigation costs. (3) Revenue's Code of Ethics.	Partial Release	04/10/2022
09/09/2022	2247/2022	Member of the Public	The records I am seeking relate to the operational procedures of the ROS computer for the period December 2021 to February 2022, with particular reference to Corporation Tax returns (CT1) and financial statements submissions (iXBRL). I am not seeking records of financial statements. 1. Was the computer system in relation to submission of corporate tax returns ROS, (Form CT1), fully operational? 2. Was there any down time for repairs/servicing/upgrading in this section? 3. Were there any corporate tax returns lodged but not processed within 2 days. If so, what was the longest delay in processing the corporate tax return?	Full Release	05/10/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>4. Was the computer system in relation to submission of financial statements (iXBRL format) fully operational?</p> <p>5. Was there any down time for repairs/servicing/upgrading in this section?</p> <p>6. Were there any financial statements (iXBRL format) lodged but not processed within 2 days? If so, what was the longest delay in processing the iXBRL information?</p>		
20/09/2022	2309/2022	Media	<p>According to the Lobbying Register, the Law Society’s representative Mark Garrett made a submission and held meetings with Revenue to “highlight the need for changes in taxation policy/procedure”. Could I please get copies of the submission and any briefing notes, background material and other records relating to the Law Society’s lobbying on this topic. https://www.lobbying.ie/return/88446/law-society-of-ireland</p>	Refused	14/10/2022
23/09/2022	2351/2022	Member of the Public	<p>Please kindly provide the following pro forma documents in effect as at the dates indicated below:</p> <p>1. Vehicle Release Form (as used following payment of a ‘compromise penalty’ in respect to a vehicle seized pursuant to s.141 Finance Act 2001) in effect as at:</p> <p>(a) 1 January 2018.</p> <p>(b) 1 January 2022.</p> <p>(c) 23 September 2022.</p> <p>2. ‘Compromise penalty’ payment Receipt Form in effect as at:</p> <p>(a) 1 January 2018.</p> <p>(b) 1 January 2022.</p> <p>(c) 23 September 2022.</p> <p>3. Any and all other pro forma documentation required to be signed by the driver in order to effect the release of a vehicle seized pursuant to s.141 Finance Act 2001 following payment of a ‘compromise penalty’.</p>	Full Release	19/10/2022

**Freedom of Information requests for non-personal records
January – December 2022**

26/09/2022	2366/2022	Business Interest	Access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding the provisions of s.411(3) of the Taxes Consolidation Act 1997. The timeframe for this request is within the last 5 years relating records found within Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Corporates Division (LCD) areas.	Refused	24/10/2022
29/09/2022	2405/2022	Business Interest	Access to records within Large Corporates Division, Revenue Legislation Service Division or Revenue Technical Service Division in respect of any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue in the past 7 years on the subject of registered friendly societies. In particular, friendly societies that provide small life assurance benefits or death benefits. The scope of the request has been limited to a period of 7 years, to a subset of friendly societies and to certain divisions of Revenue conscious of the need to prevent requests being burdensome on Revenue.	Partial Release	21/10/2022
29/09/2022	2411/2022	Business Interest	Access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion internal guidance, notes or other documentation containing an expression of the views of Revenue specifically in relation to the provisions of sub section 246(3)(h) TCA 1997 for the last 5 years. We are happy to only receive records which relate to the RLS, RTS and LCD divisions.	Partial Release	29/11/2022
04/10/2022	2475/2022	Business Interest	Any cases submitted to Revenue for opinion and responses issued by Revenue and any internal guidance or notes regarding the interpretation of Section 631 of the Taxes Consolidation Act 1997 within the last five years.	Refused	01/11/2022

**Freedom of Information requests for non-personal records
January – December 2022**

20/10/2022	2654/2022	Business Interest	<p>The subject of this request is the provisions of section 597AA (1) Taxes Consolidation Act 1997, particular the definition of “qualifying person.” Per section 597AA (1) TCA 1997 - “qualifying person” means an individual who is or has been a director or employee of a company (or companies in a qualifying group) who -</p> <p>(a) is or was required to spend not less than 50 per cent of that individual’s working time in the service of that company (or those companies) in a managerial or technical capacity, and</p> <p>(b) has served in that capacity for a continuous period of 3 years in the period of 5 years immediately prior to the disposal of the chargeable business assets of which the disposal of shares in the company (or one of those companies) forms the whole or part.</p> <p>This request is for information on Revenue’s position on the meaning of “working time” per subsection (a) of the above clause.</p>	Partial Release	17/11/2022
24/10/2022	2698/2022	Business Interest	<p>We request details of any circumstances where Revenue have agreed that a UK Limited Liability Partnership / LLP be treated as transparent or opaque for Irish tax purposes within the last 5 years, and the basis upon which such decision was made. I am happy for the request to be confined to RLS/RTS.</p>	Partial Release	21/11/2022
26/10/2022	2718/2022	Member of the Public	<p>I am seeking the number and type of unannounced customs inspections at Shannon Airport in tabular form for all available years since 2000.</p>	Refused	08/11/2022
25/10/2022	2725/2022	Member of the Public	<p>Documents regarding the Revenue’s acknowledgement in the change of status of e-bikes, scooters and PPT’s from earlier this year, the number of e-bikes, scooters and PPT’s that needed to be registered with the revenue office and a breakdown of the registration of PPT’s by location/region.</p>	Refused	02/12/2022
27/10/2022	2772/2022	Member of the Public	<p>Please provide records in relation to the "Finance Bill 2022, section 42. Amendment of section 126 of Finance Act 2001 (proceedings in</p>	Refused	08/12/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			relation to offences)” including without limitation responsive to the following: “The request is now limited to the following (from 1 January 2018 to date): 1. requests for the proposed amendment. 2. reasons for the proposed amendment. 4. impact assessment of the proposed amendment. 6. management approval of the proposed amendment		
07/11/2022	2801/2022	Media	Meeting minutes, external communications and correspondence relating to Revenue’s engagements with the company Nuctech, for the period 1/6/2022 to 1/11/2022.	Partial Release	06/12/2022
07/11/2022	2802/2022	Business Interest	We request any internal information or correspondence prepared by or sent by Revenue in relation to the tax deductibility of Digital Services Taxes (DSTs) in the context of trading companies in the period from 2020. Particularly, we request the factors considered by Revenue and copies of Revenue's responses in relation to queries made in writing to the RTS Query Management Team (QMT) about DSTs being levied in other jurisdictions. This request for information is linked to the Revenue Guidance contained in the Tax and Duty Manual Part 04-06-03.	Refused	02/12/2022
08/11/2022	2811/2022	Media	I am seeking the following information: Records of all contraband, including cigarettes, alcohol, cash, drugs, weapons, and anything else deemed illegal under Irish law seized at Donegal Airport, Carrickfinn, in each of the past five years.	Full Release	24/11/2022
16/11/2022	2896/2022	Business Interest	We wish to make an application for access to any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 21B Taxes Consolidation Act, 1997.	Partial Release	20/12/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			I am agreeable to the records for release being those which relate to Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Corporates Division (LCD). If the records within those divisions on 21B remain too voluminous then, if necessary, I am agreeable to narrowing it further to any consideration of the term “trading profits” for the purposes of 21B.		
15/11/2022	2902/2022	Member of the Public	I was wondering if you supply me with the following information: The number of Revenue Customs Staff by rank and gender based in each airport and port within the state as of 01/01/2021 and 15/11/2022.	Full Release	01/12/2022
25/11/2022	2985/2022	Business Interest	We request access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding the application of s.597AA of the Taxes Consolidation Act 1997 as it relates to the sale of a holding company in the following situation: The holding company holds a trading company and also holds the property from which the trading company operates. We will narrow the timeframe of the request to the past 5 years and confine the search to RLS, RTS and LCD.	Refused	20/12/2022
28/11/2022	2992/2022	Business Interest	We request access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding the requirement to disclose (i.e., on Form 11) Case V losses carried forward (under s.384 of the Taxes Consolidation Act 1997) in order for those losses to be available in subsequent tax years. We will narrow the timeframe of the request to the past 5 years and confine the search to RLS, RTS and LCD.	Partial Release	20/12/2022

**Freedom of Information requests for non-personal records
January – December 2022**

28/11/2022	2995/2022	Member of the Public	<p>I am seeking the following:</p> <ol style="list-style-type: none"> 1. Copy of Agenda and Minutes of the Board held in 2022 to date. 2. Copy of the Agenda and Minutes of meetings of the Risk Management Committee held in 2021 and 2022 to date 3. Copy of the Agenda and Minutes of meetings of the Audit Committee held in 2021 and 2022 to date. 4. The most recent Risk Register 	Partial Release	22/12/2022
28/11/2022	2999/2022	Business Interest	<p>Access to any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 604 Taxes Consolidation Act, 1997. In particular, any consideration of the phrase “sole residence” in section 604(11) Taxes Consolidation Act, 1997.</p>	Partial Release	19/12/2022
29/11/2022	3008/2022	Business Interest	<p>We request details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of Chapter 3 Part 28 of the Taxes Consolidation Act 1997 (Sections 753A to 753F). In particular, cases relating to the application of these provisions to cases involving the lending of cryptocurrency to third parties for the previous 7 years.</p>	Refused	28/12/2022
13/12/2022	3119/2022	Member of the Public	<p>This is a request for records responsive to the following:</p> <ol style="list-style-type: none"> 1. The full terms of the National Prosecution & Seizures Office (NPSO) “petition” procedure for disputing liability to pay “compromise penalties” paid at the roadside pursuant to the “Seize & Release” procedure. 2. Approval for the implementation of the NPSO “petition” procedure. 3. The number of “petitions” received by the NPSO between 2010 to date. 4. The number of “petitions” granted by the NPSO between 2010 to date. 	Partial Release	12/01/2022

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>5. The number of “petitions” refused by the NPSO between 2010 to date.</p> <p>6. The number of “petitions” referred by the NPSO to the Revenue Solicitor’s Office between 2010 to date.</p> <p>7. The number of “petitions” withdrawn further to a payment by Revenue between 2010 to date (together with the total amount of any such payments).</p>		
13/12/2022	3120/2022	Member of the Public	<p>I am writing to make a request for any records held by Revenue covering the following:</p> <ol style="list-style-type: none"> 1. Name of company who currently supplies your print equipment (multi-functional devices) 2. Number of devices supplied by above 3. Start and end date of the contract 4. What contract extension options available 5. Route to market used – i.e., framework or open competition process 6. Is this arrangement shared with any other organisation/s? If yes, please name the organisation that heads the contract 7. Estimated total value of contract, or your annual spend if the contract is shared 8. Primary contact name 	Full Release	20/12/2022
20/12/2022	3183/2022	Media	<ol style="list-style-type: none"> 1. All records relating to the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal. 2. The minutes of the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal. 3. The briefing notes generated in advance of the meeting, held on the 19th of October between the Department of Enterprise and the 	Partial Release	19/01/2023

**Freedom of Information requests for non-personal records
January – December 2022**

			<p>Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal.</p> <p>4. The agenda of the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal.</p> <p>5. The PowerPoint presentation at the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal.</p> <p>6. Handwritten notes taken at the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal.</p> <p>7. The email chain afterwards to discuss the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal.</p> <p>8. The memo prepared for their attention of relevant Ministers prepared as a result of the meeting, held on the 19th of October between the Department of Enterprise and the Department of Transport, as well as Revenue, to determine if the importation of a consignment of Russian Fertiliser is illegal.</p>		
22/12/2022	3211/2022	Business Interest	<p>I am requesting details of any correspondence, communication or documentation from/ to / within Revenue regarding the tax precedent published: 06/03/1997 File ref: G6(N)- replicated below: “Transfer of trade in 10 years before disposal. In strictness, relief is not due, as the holding company has not been a holding company throughout the 10 years ending with the disposal. In practice, relief is allowed where all other requirements of the section are met.”</p>	Partial Release	23/01/2023

**Freedom of Information requests for non-personal records
January – December 2022**

			The search can be confined to the last 10 years.		
29/12/2022	3226/2022	Member of the Public	I would like to request for all communications by email or text message related to the liquidation of named third party between Revenue representatives and named third party and/or named third party and/or anyone else in named third party between Monday 31st August 2020 and Friday, 11th September 2020.	Refused	27/01/2023
29/12/2022	3230/2022	Media	<p>The total amount (and value) of (illicit) cigarettes seized by Revenue in Ireland (i) in 2021 (ii) in 2022 - with a breakdown by the county in which they were seized.</p> <p>The total amount (and value) of (illicit) alcohol seized by Revenue in Ireland in (i) 2021 and (ii) in 2022 - with a breakdown by the county in which they were seized.</p> <p>The total amount (and value) of (illicit) drugs seized by Revenue in Ireland in (i) 2021 and (ii) 2022 - with a breakdown by the county in which they were seized, and by the type of drugs.</p>	Full Release	24/01/2023