

Freedom of Information requests for non-personal records July – December 2024					
Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
02/07/2024	1596/2024	Business Interest	Request for opinions on Section 110 of the TCA 1997 issued after 30 June 2017, in respect of the EUR 10m day one requirement.	Refused	23/07/2024
02/07/2024	1600/2024	Business Interest	<p>Request for opinions on Section 21B(4)(c) of the TCA 1997:</p> <ul style="list-style-type: none"> <li>Opinions issued after 30 June 2017 by RLS, LCD, LC-HWI or RTS in relation to what constitutes a ‘dividend’ for the purposes of 21B(4)(c).</li> <li>Opinions issued after 30 June 2017 by RLS, LCD, LC-HWI or RTS in relation to the interaction of section 21B(4)(c) and (a) the bond washing rules, and (b) the stock lending and repo rules (both the statement of practice and the subsequent legislation).</li> <li>Correspondence between RLS and the Department of Finance in relation to the interaction of section 21B(4)(c) and (a) the bond washing rules, and (b) the stock lending and repo rules (both the statement of practice and the subsequent legislation).</li> </ul> <p>This request is limited to records around the introduction of section 21B(4)(c) in Finance Act 2010 and legislating for the stock lending and repo rules in Finance Act 2019.</p>	Partial Release	30/07/2024
03/07/2024	1611/2024	Business Interest	Request for details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the interpretation of “holding company” and “trading group” in the context of sections 598 and 599 TCA 1997. The scope of this request is limited to the previous 5 years for records within MED as well as records held in RLS, RTS & LCD.	Partial Release	23/07/2024

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11/07/2024	1691/2024	Business Interest	<p>Request 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 application of s.597AA of the Taxes Consolidation Act (“TCA”) 1997 as it relates to a sole trader’s goodwill where the sole trader is incorporating their trade (assuming s.600 TCA 1997 does not apply).</p> <p>The timeframe of the request is the last 5 years and to be confined to records held in RLS, RTS and LCD.</p>	Partial Release	01/08/2024
17/07/2024	1738/2024	Media	<p>Request for copies of the following records to cover the period 1 September 2023 to present (17 July 2024):</p> <ul style="list-style-type: none"> <li>• All records related to lobbying on the subject of the Gambling Regulation Bill from representatives of the Boylesports as referenced in this lobbying record such as letters, minutes, meeting notes, transcripts of virtual meetings, briefing papers, or copies of presentations (excluding correspondence about setting up any meetings).</li> <li>• Records of any follow-up action taken on the specific issues raised by Boylesports (e.g., correspondence with the lobbying entity, minutes of follow-up meetings, any internal reports, memos, briefings, assessments, etc but excluding correspondence about setting up any meetings).</li> </ul>	Refused	12/08/2024
22/07/2024	1772/2024	Media	Request for copies of memos, briefing documents, minutes of meetings, emails between Revenue Officials involved in the development and publication of the TDM for the Flat-Rate Farmers	Partial Release	30/09/2024

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			<p>VAT Refund Order between 1 February 2024 and 3 June 2024 with a specific focus on particular items:</p> <ul style="list-style-type: none"> <li>- Automatic calf feeders</li> <li>- Bulk tanks</li> <li>- Feed bins</li> <li>- Scrapers</li> </ul>		
22/07/2024	1782/2024	Business Interest	Request details of any cases submitted to Revenue (going back 5 years) for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application or interpretation of Section 138 Taxes Consolidation Act 1999. Restricted to records held in RLS, MED, LCD and HW&FSD.	Refused	20/08/2024
25/07/2024	1813/2024	Business Interest	<p>Request for the following documents in relation to the policy and purpose behind the amendment of section 23A of the Taxes Consolidation Act, in particular the relevant documents legislation file in respect of:</p> <ul style="list-style-type: none"> <li>• The amendment of section 23A into the Taxes Consolidation Act 1997 by section 89 of the Finance Act 2004</li> <li>• The amendment of section 23A into the Taxes Consolidation Act 1997 by section 35 of the Finance Act 2007.</li> </ul>	Full Release	23/08/2024
25/07/2024	1815/2024	Media	Request for statistics on how many establishments (including pubs, bars, restaurants, hotels, shops) in Galway have been fined or warned regarding engaging in illegal betting in 2019, 2020, 2021, 2022 and 2023 and 2024 to date.	Refused	15/08/2024

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26/07/2024	1819/2024	Business Interest	Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of section 41 CATCA 2003.  The scope of the request is limited to the previous 5 years and to records held in RLS, RTS & High Wealth and Financial Services Division.	Refused	21/08/2024
26/07/2024	1820/2024	Business Interest	Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of section 74 CATCA 2003.	Refused	16/08/2024
01/08/2024	1875/2024	Business Interest	Request 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 incorporation of a dental practice. The timeframe of the request is limited to the past 5 years and confined to RLS, RTS and LCD.	Refused	10/09/2024
02/08/2024	1888/2024	Media	Request for a record/spreadsheet/database of all settlements and repayments made to Revenue arising from EWSS & TWSS Revenue compliance interventions.  This record to cover repayment data for 2022, 2023, 2024, broken down in as much detail as possible e.g., month by month, and industry by industry.	Full Release	29/08/2024

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12/08/2024	1978/2024	Member of the Public	<p>Request copies of the following records:</p> <ol style="list-style-type: none"> <li>1. All Credit Card Statements for December 2023, January 2024, and June 2024</li> <li>2. All Bank Account Statements for December 2023, January 2024, and June 2024.</li> </ol> <p>These bank accounts are referred to in the notes to Vote 9 Office of the Revenue Commissioners 2022 Appropriation Accounts.</p>	Partial Release	09/09/2024
13/08/2024	1988/2024	Business Interest	<p>Request details of any cases submitted to Revenue for opinion, responses issued by Revenue, and any internal Revenue guidance or notes regarding whether "virtual" credit cards and "virtual" charge cards are within the scope of the charge to duty pursuant to section 124 SDCA 1999 "Tax treatment of credit cards and charge cards".</p> <p>Request is limited to information within the last three years – i.e., August 2021 to August 2024.</p>	Partial Release	23/08/2024
13/08/2024	1995/2024	Business Interest	<p>Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application or interpretation of Section 980 Taxes Consolidation Act 1997 as regards the transfer of shares in companies carrying on onshore and offshore wind development projects. The scope of this request is limited to the previous 5 years and for records held in RLS, RTS, Business Division and LCD.</p>	Refused	03/09/2024
15/08/2024	2010/2024	Member of the Public	<p>Request for a breakdown of the total VAT paid per group and a breakdown of those paying less than €75,000 for the full year 2023.</p> <ul style="list-style-type: none"> <li>• Hotel</li> <li>• B&amp;B</li> </ul>	Full Release	11/09/2024

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			<ul style="list-style-type: none"> <li>• Restaurant</li> <li>• Café</li> <li>• Takeaways</li> </ul>		
13/08/2024	2038/2024	Member of the Public	<p>Request for the following information:</p> <ul style="list-style-type: none"> <li>• A list of the companies or other entities who have to date received funding under the EU Customs Control Equipment Instrument (CCEI) scheme for project PHMU 101079805 which was coordinated by Revenue (EU contributions totalling €1 190 400,00).</li> <li>• A breakdown of this EU CCEI funding, detailing how much each company/entity has to date received and the products/services which have to date been purchased using this funding (also for project PHMU 101079805).</li> </ul>	Full Release	21/08/2024
19/08/2024	2055/2024	Media	Request for a copy of any records held referring or relating to the sanction of work from home arrangements for Revenue staff on Mount Street arising from health and safety concerns over the encampment of international protection applicants at IPO headquarters.	Full Release	16/09/2024
21/08/2024	2063/2024	Media	<p>Request for the following:</p> <ul style="list-style-type: none"> <li>• The cost breakdowns from September 2023 to 20 August 2024 for the berthing, maintenance, and crewing of the MV Matthew which is berthed in County Cork.</li> <li>• Any correspondence between Revenue and the Port of Cork in regard to the berthing of the vessel at the dock in Marino Point, Cobh or at Passage West, Cork or at the Deep-Water Quay in Cobh - from September 2023 to 20 August 2024.</li> </ul>	Partial Release	21/09/2024

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02/09/2024	2157/2024	Member of the Public	Request access to any record which outlines whether and how your FOI body recognises long service by staff (e.g., whether you acknowledge service of 25 years, 40 years, or 50 years).	Full Release	03/09/2024
04/09/2024	2172/2024	Media	Request a record, spreadsheet, database, list, inventory of all items seized at the Dublin mail centre in the past twelve months.	Full Release	01/10/2024
04/09/2024	2184/2024	Business Interest	Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the entity classification (opaque v transparent) of a Kazakhstan LLP, in the context of section 626B TCA 1997. The scope of this request is limited to the previous 5 years.	Refused	25/09/2024
04/09/2024	2193/2024	Member of the Public	Request access to the most recent internal guidelines or policy document issued by your FOI body regarding.  1. The use of messaging apps or platforms (such as, but not limited to, SMS text messages, MMS messages, WhatsApp, Telegram, Signal, Snapchat, Instagram, Viber, WeChat, Hago, Messenger, BitMessage, Ring, Line, bulk SMS systems), or  2. The retention and archiving of messages sent using messaging platforms, or the transfer of such messages to a central repository with a view to ensuring compliance with FOI requests and data protection SARs.	Full Release	13/09/2024
10/09/2024	2225/2024	Business Interest	Request details of cases relating to section 774(6)(d) TCA 1997 that were submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding whether, upon the cessation of a business, a company is entitled to	Partial Release	07/10/2024

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			take a deduction for any outstanding special pension contributions that have been made in prior periods. For instance, if a company upon cessation of business, has special pension contribution balances that have been carried forward from contributions made in prior periods, is the company entitled to a deduction for the full amount in its final period of trading. Request restricted to records held in RLS and RTS for the last 5 years.		
09/09/2024	2228/2024	Business Interest	<p>A request for the following:</p> <ul style="list-style-type: none"> <li>Correspondence between the Revenue Commissioners and a named car manufacturer (and any other UK car manufacturers or their agents or advisors) relating to whether the cars they manufacture in the UK satisfy the rules of origin requirements in the EU-UK Trade and Co-operation Agreement (the “TCA”) in order to be treated as of UK preferential origin.</li> <li>Details of any Binding Origin Information (“BOI”) issued by the Revenue Commissioners in relation to whether cars manufactured in the UK should be treated as of UK preferential origin under the TCA.</li> <li>Confirmation of whether the Revenue Commissioners have in practice accepted that cars manufactured by the named car manufacturer in the UK satisfy the rules of origin requirements in the TCA in order to be treated as of UK preferential origin since January 2021.</li> </ul>	Refused	07/10/2024



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11/09/2024	2232/2024	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 application or interpretation of Section 29(3) Section Taxes Consolidation Act 1997 and / or 980 Taxes Consolidation Act 1997 as regards the transfer of shares (direct or indirect) of Irish companies carrying on renewable projects including but not limited to solar, onshore wind or offshore wind projects.	Partial Release	04/10/2024
12/09/2024	2247/2024	Media	Request for correspondence between the Revenue Commissioner and SIMI, related to tariffs on Chinese EVs, between 1st May and 12th September 2024.	Partial Release	10/10/2024
13/09/2024	2258/2024	Member of the Public	Request for copies of any material available on the recruitment process for Revenue External reviewers including the qualifications required, the selection process, who carries out the selection process, and the process for allocating reviews to the external reviewers as well as the fee structure.	Partial Release	09/10/2024
16/09/2024	2268/2024	Member of the Public	Request for access to the job description or role profile used in the recruitment / selection process on the last occasion a competition was held to fill each position based outside Ireland (e.g., Brussels, Geneva, Washington, Beijing, etc).  This request should exclude all posts filled by career diplomats or staff of the Department of Foreign Affairs.	Full Release	19/09/2024

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24/09/2024	2348/2024	Member of the Public	Request for lists / identifies contracts placed by your department with Israeli companies, or for the supply of goods or services originating, or partially originating, in Israel, or lists / identifies Israeli goods already in use in your department / office.	Partial Release	21/10/2024
26/09/2024	2369/2024	Business Interest	Request for decisions, determinations, and correspondence issued by the Revenue Technical Services group in relation to the situs of crypto assets, blockchain technology, and crypto keys/key pairs/cryptocurrency keys.	Partial Release	22/10/2024
30/09/2024	2380/2024	Member of the Public	Request the number of e-Bikes/ e-Mopeds registered in the State since the relevant legislation was commenced in May of this year.	Full Release	25/10/2024
30/09/2024	2383/2024	Member of the Public	<p>Request for the total amount of revenue received by the Revenue Commissioners in light dues for commercial shipping entering ports in Ireland for the year 2023.</p> <p>To whom was the revenue, generated by the collection of light dues from commercial shipping entering Irish ports in 2023, forwarded to?</p> <p>What proportion of the annual light dues collected by the Revenue Commissioners from commercial shipping entering Irish ports in 2023 was distributed to</p> <ul style="list-style-type: none"> <li>• The General Lighthouse Fund in England</li> <li>• The English Department of Trade [DOT]</li> <li>• The Irish Department of Transport.</li> </ul>	Partial Release	17/10/2024

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26/09/2024	2387/2024	Business Interest	Request for Revenue responses, rulings, confirmations, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/notes or other documentation containing an expression of the views of Revenue on section 291A (10) of the Taxes Consolidation Act 1997 since 1 January 2017. Restricted to records held in RLS, RTS, LCD and Business Division.	Partial Release	24/10/2024
01/10/2024	2401/2024	Media	Request for copy of any reports, submissions, memos, or other such high-level overview/review documents leading up to or arising from the decision by Revenue to write off €120 million of warehoused tax debt.	Refused	30/10/2024
03/10/2024	2417/2024	Media	Request a copy of any Risk Information Forms used to inform customs authorities of other Member States of any irregularities which have come to light in respect of the export or attempted export of dual-use items to Israel from October 2023-present.	Refused	31/10/2024
10/10/2024	2511/2024	Member of the Public	Request data on Non-Household Transactions for County Kerry for year 2023 for purchases by NACE Sections (O/P/Q) Public/Education/Health where stamp duty event relates to executions and purchases are new, thereby identifying the state bodies accountable for purchases.	Release	30/10/2024
14/10/2024	2531/2024	Business Interest	Request for statistics relating to the number of companies that have made payments to key employees, number of payments made, quantum of payments and industry in which the payments have been made, under sections 766 and 766C TCA 1997. Request is limited to the previous 10 years.	Partial Release	07/11/2024

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15/10/2024	2543/2024	Media	Request for complaints about who can claim HTB; complaints about which properties can qualify and complaints about how much can be claimed.	Partial Release	13/11/2024
17/10/2024	2546/2024	Media	Request all emails received by and sent from a named TD's Oireachtas email regarding a named Councillor in March, April, and May 2019.	Refused	13/11/2024
17/10/2024	2548/2024	Media	Request a record, database, spreadsheet of all costs incurred by Revenue in keeping, maintaining, storing the MV Matthew. This record to be broken down according to category e.g., storage fees, maintenance fees, any works required etc.  A copy of all records held referring or relating to Revenue plans for the MV Matthew or its disposal.	Partial Release	12/12/2024
17/10/2024	2557/2024	Business Interest	Request details of any circumstances where Revenue have agreed that an Indian Limited Liability Partnership should be treated as transparent or opaque for Irish tax purposes and the basis upon which the decision was made.  <ul style="list-style-type: none"> <li>• S4 TCA 1997, specifically the use of the term "company" which per s4(1) TCA 1997 is noted as meaning "anybody corporate".</li> <li>• S21 TCA 1997, specifically s21(1) TCA 1997 which states that "corporation tax shall be charged on the profits of companies.</li> </ul> <p>This request is in relation to a foreign entity classification of an Indian Limited Liability Partnership.</p> <p>The scope of this request is limited to records held in RLS, RTS(MED), LCD, Business Division and Personal Division.</p>	Refused	08/11/2024

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01/11/2024	2693/2024	Business Interest	<p>Request all hard copy documents and electronically stored information held by Revenue including, but not limited to, all instructions and correspondence, clarifications, or confirmations in respect of the ability to use carry-forward losses against profits of an enlarged trade including consideration of the application of section 400 TCA 1997 and the interaction with section 396(1) TCA 1997 in relation there to.</p> <p>The scope of this request is limited to records held in RLS and LCD for the previous 10 years.</p>	Partial Release	29/11/2024
01/11/2024	2705/2024	Media	<p>Request seeking the following:</p> <ul style="list-style-type: none"> <li>• a copy of any high-level reports, submissions, memos, or other such overview/review/discussion documents referring or relating to the use, misuse, abuse of PRSA pension savings schemes for avoidance of tax.</li> <li>• a copy of any correspondence between Revenue and D/FIN with regard to the above.</li> </ul> <p>Part one of the request to cover period 1 Jan 2022 to date and part two, to cover 1 Jan 2024 to date.</p>	Partial Release	28/11/2024
05/11/2024	2709/2024	Member of the Public	<p>Request the following:</p> <ol style="list-style-type: none"> <li>1. Internal guidelines that were in place in your body on 1 January 2024 regarding approval or authorisation of personal expenditure (expenditure on goods or services to be provided directly to the individual) by the Secretary General or Accounting Officer.</li> </ol>	Full Release	16/12/2024

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			<p>2. Internal guidelines in place on 31 October 2024 regarding the same matter.</p> <p>3. Any instruction issued since 25 September 2024 to review expenditure approval processes for staff at any grade.</p> <p>4. The outcome of any such review.</p> <p>5. A list of all expenditure which was approved solely by a person at Secretary General, Deputy Secretary General or Assistant Secretary General level in 2023 or 2024.</p>		
11/11/2024	2759/2024	Media	<p>Request the following:</p> <ul style="list-style-type: none"> <li>Copies of each export SADs from Ireland to Israel with code X002 in box 44.</li> <li>Data from all export SADs from Ireland to Israel with code X002 in box 44 to include: <ul style="list-style-type: none"> <li>Total value in € of exports</li> <li>Number of individual exports</li> <li>TARIC Codes declared in the SADs.</li> <li>Weight in Kgs of goods exported and declared in SADs.</li> <li>Number of individual export companies declared on above mentioned SAD declarations.</li> <li>Number of individual import companies declared on above mentioned SAD declarations.</li> </ul> </li> </ul>	Partial Release	09/12/2024
12/11/2024	2772/2024	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 application or interpretation of Article 16.2 of the	Partial Release	18/12/2024

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			Double Taxation Treaty between Ireland and the USA. In particular, determining for the purposes of Article 16.2 where meetings of a virtual nature are held to take place. The scope of this request is limited to the previous 5 years.		
20/11/2024	2851/2024	Member of the Public	<p>Request the following:</p> <ol style="list-style-type: none"> <li>1. The amount that Revenue Customs and Excise spent on Interpreters when dealing with persons at Airports and Ports where that person has no English or very little spoken English in the years of 2023 and to-date in 2024 in tabular form</li> <li>2. The top seven languages that Revenue Customs and Excise Service use for Interpreters services in the years in question e.g., 1. Polish, 2/ Chinese etc in tabular form.</li> <li>3. If Revenue have covered the costs of Customs and Excise Staff to learn to be able to speak and write in another language (excluding Irish Language) as part of their duties within Customs and Excise in the years of 2023 and to-date in 2024 in tabular form; If the answer is to Q3 is yes the grades of staff and languages that they can speak e.g. 2 staff members at the grade of CO are fluent in Italian, 1 staff member at the grade of EO is fluent in French etc.</li> </ol>	Full Release	12/12/2024
25/11/2024	2899/2024	Member of the Public	<p>Request the following:</p> <ol style="list-style-type: none"> <li>1. The number of Mercedes Benz 350SL vehicles registered in each year from 2008 to 2012 and the VRT cost per vehicle in each instance.</li> <li>2. The Statistical Code(s) used for these vehicles when calculating VRT.</li> </ol>	Full Release	19/12/2024

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			3. The total number of 2009 year Mercedes Benz 350SL vehicles registered by year of first registration in Ireland and the VRT paid in each instance for each year from 2010 to 2024.		
21/11/2024	2900/2024	Business Interest	Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of section 840A (9) TCA 1997, specifically in relation to the provision of funds to a third-party lender.	Refused	12/12/2024
25/11/2024	2901/2024	Business Interest	<p>Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding whether a 401K US Pension is a foreign pension arrangement for the purposes of section 200A(1)(a) of the Taxes Consolidation Act 1997.</p> <p>The scope of this request is limited to cases submitted and responses issued by Revenue from 1 January 2023 (the date in which section 200A came into force) to date and it is also limited to records held by RLS – Personal Tax Policy and Legislation Division and Large Cases – High Wealth and Financial Services Division.</p>	Partial Release	20/12/2024
27/11/2024	2941/2024	Media	<p>Request the following:</p> <p>A copy of any correspondence between Revenue and D/FIN with regard to a change in the value of the small benefit scheme from 1,000 to 1,500. This request to cover the period 1 Jan 2024 to date.</p>	Partial Release	23/12/2024



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26/11/2024	2945/2024	Member of the Public	Request for any record which shows the number of outdoor heaters provided for smokers in your department/office/ organisation.	Refused	09/12/2024
26/11/2024	2960/2024	Member of the Public	Request for any policy / protocol document or guidelines your organisation has regarding the use of wearable technology (e.g., smart glasses) by staff.	Refused	02/12/2024
05/12/2024	3044/2024	Member of the Public	<p>Request a copy of the correspondence between Irish Revenue Customs Division and the EU Commission specifically relating to requests and guidance on Returns Good Relief and the interpretation of Article 154 and 203 of the Union Customs Code. We were informed, through a Tax Appeal Commission hearing (TAC ref 961/21), that Irish Revenue Customs Division sought further guidance from the EU Commission on the interpretation of the above articles and that direction, advice and legislative references was given in this regard.</p> <p>Request to include all the relevant advice and clarifications between the Revenue &amp; EU Commission that are referenced by Revenue in this TAC.</p> <p>Timeframe is limited to 1st December 2020 and 31st December 2021.</p>	Partial Release	28/01/2025
06/12/2024	3053/2024	Media	<p>Request for the below to cover the period 1 January 2023-present.</p> <p>Presentations from any meetings with the EU Court of Auditors during audit visits about its work that fed into the following report: Special Report 27 Combatting harmful tax regimes and corporate tax avoidance The EU has established a first line of defence, but there are shortcomings in the way measures are implemented and monitored.</p>	Partial Release	07/01/2025

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			A copy of the questionnaire reply sent to the EU Court of Auditors for the audit / the following report: Special Report 27 Combatting harmful tax regimes and corporate tax avoidance The EU has established a first line of defence, but there are shortcomings in the way measures are implemented and monitored.		
06/12/2024	3054/2024	Business Interest	<p>Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application or interpretation of Section 200A Taxes Consolidation Act 1997, with the exception of cases regarding whether a 401K US Pension is a foreign pension arrangement for the purposes of this section.</p> <p>The scope of this request is limited to the previous 2 years and is limited to records held by RLS – Personal Tax Policy, Legislation Division and Large Cases – High Wealth and Financial Services Division and Personal Division.</p>	Partial Release	03/01/2025
06/12/2024	3058/2024	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 application or interpretation of Section 18(2) Taxes Consolidation Act 1997 in respect of foreign pension arrangements chargeable to tax under Case III of Schedule D.	Partial Release	07/01/2025
06/12/2024	3059/2024	Business Interest	<p>Request copies of all opinions issued by LCD, HWIFSD, RLS, RTS relating to the interpretation of Section 131 of the Taxes Consolidated Act 1997 (TCA), Section 132 TCA and Section 135 TCA including, but not limited to:</p> <ul style="list-style-type: none"> <li>whether and in what circumstances a bonus issue of shares following a repayment of capital may constitute a distribution.</li> </ul>	Partial Release	08/01/2025

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			<ul style="list-style-type: none"> <li>the meaning of the terms “repayment of capital” and “new consideration”; and</li> <li>the interaction of these provisions with any other provisions of the TCA.</li> </ul>		
11/12/2024	3113/2024	Media	Request any briefings, reports, or summaries in relation to probes relating to payments by, or on behalf of, GAA county boards from 2019 to now.	Refused	13/01/2025
16/12/2024	3148/2024	Business Interest	Request for rulings or opinions made by Revenue regarding team-rated appraisals and performance measures in terms of Approved Profit-Sharing Schemes (APSS) in the year 2023. The search for records is restricted to records held in Large Corporate Division and Medium Enterprises Division RTS branch.	Refused	08/01/2025
17/12/2024	3173/2024	Media	Request records relating to the seizure of animals (dead and alive) by Customs during 2024, to include incident reports, photos, or other records containing details of the seizure, including date and location.	Refused	14/01/2025
27/12/2024	17/2025	Member of the Public	<p>Request for the following:</p> <ol style="list-style-type: none"> <li>How and when were professional sportspersons identified as a category of taxpayers that should benefit from income tax relief of the type introduced in 2002 and now contained in section 480A TCA 1997?</li> <li>The net relevant earnings calculation for an individual (under either Part 30 Chapter 2 (retirement annuities) or Chapter 2A (Personal Retirement Savings Accounts) TCA 1997) does not take into account any deduction under section 480A TCA 1997. What</li> </ol>	Partial Release	23/01/2025

## Freedom of Information requests for non-personal records

**July – December 2024**

			<p>amount or proportion of the annual tax expenditure on relief under section 480A TCA 1997 constitutes the net relevant earnings of taxpayers who made pension payments while also claiming relief under section 480A?</p> <p>3. Referring to Schedule 23A TCA 1997, what is the breakdown of taxpayers benefitting from section 480A TCA 1997 within each of the sports listed therein during the period from the introduction of section 480A TCA 1997 to 2023?</p> <p>4. In 2012, Schedule 23A was extended to include cricketers. What was the rationale for extending the income tax relief to this sport, and who suggested, proposed, or lobbied for its inclusion?</p> <p>5. What is the gender profile of taxpayers claiming under section 480A TCA 1997 from the date of its introduction to 2023?</p> <p>6. Was any consideration given to extending income tax relief of the type introduced in section 480A TCA 1997 to other sports (for example, gymnastics, volleyball), other occupations (for example, actors, dancers, and other entertainers) or other taxpayers with a similar profile of earnings (for example, women)?</p>		
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