

## **Protected Disclosures Report 2025**

This report covers the period 1 January 2025 to 31 December 2025.

As a public body, Revenue is required under Section 22 of the Protected Disclosures Act 2014 (as amended) (the Act) to publish an annual report, by 31 March each year, outlining the number of protected disclosures received in the preceding year, and the action taken.

The Act also requires every public body to establish and maintain procedures for dealing with protected disclosures. As such, Revenue has structures, processes and procedures in place for the receipt of both internal and external protected disclosures.

Internal protected disclosures are reports made by current or former Revenue staff members that relate to potential wrongdoing, occurring within Revenue, which came to their attention in the course of their work. Internal disclosures can be made verbally or in writing, through line management or to a member of Revenue's Protected Disclosures Group.

External protected disclosures are reports made by workers<sup>1</sup> who are employed by a business, individual or organisation, other than Revenue, that contain information about potential wrongdoing related to tax, duty or customs controls, which came to their attention in the course of their work. Revenue's Director of Internal Audit is a prescribed person under the Act to receive such information.

Under section 851A of the Taxes Consolidation Act, 1997, Revenue has legal obligation to uphold taxpayer confidentiality. Additionally, the provision of the Protected Disclosures Act 2014 (as amended) requires all prescribed persons to take all reasonable steps to safeguard the identity of those who make a disclosure. As such, this report has been compiled on the basis that it does not result in the identification of any person(s) who have made disclosures.

### **Internal Protected Disclosures**

Revenue actively promotes a supportive environment for its staff to raise concerns relating to wrongdoing or potential wrongdoing in the workplace. The Revenue Board and senior managers across the organisation are fully committed to providing the necessary supports for staff who raise such concerns.

Revenue has internal reporting channels and procedures in place for both current and former staff who wish to make a protected disclosure. Disclosures can be made in writing or verbally and can be made anonymously.

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<sup>1</sup> A 'worker' includes employees, agency workers, contractors, trainees, volunteers, board members, shareholders and job applicants.

In 2025, four reports were received for consideration under Revenue's policy on protected disclosure reporting in the workplace. Under the policy, all disclosures are assessed by Revenue's Protected Disclosures Group, a senior management group comprised of Revenue's Director of Internal Audit, Personnel Officer and Data Protection Officer, and supported by Revenue's Designated Person for protected disclosures. This assessment informs the nature of the follow up procedures required to determine, with certainty, as to whether a relevant wrongdoing has occurred and, where a wrongdoing has occurred, what remedial actions are required.

During 2025, follow up procedures in respect of four reports, which were received prior to 2025, were finalised. In three of these instances the assessment and detailed follow-up determined that there was no evidence of a relevant wrongdoing. In the fourth instance, the detailed follow up and recommendations from the Protected Disclosures Group, resulted in a strengthening of internal procedures.

In respect of the four reports received in 2025, two of which were received in Q4, assessments have been completed and follow-up procedures are ongoing, all of which are at an advanced stage. At year end, the follow up procedures of two further reports, received in Q4 2024, were substantially complete and ready for sign off by the Protected Disclosures Group.

Revenue is a member of Transparency International Ireland's "Integrity at Work" programme. Through the programme, 27 members of staff received training on 'Whistleblowing and Protected Disclosures – An Introduction to Best Practice Principles' in 2025.

### **External Protected Disclosures**

Revenue welcomes reports from members of the public in respect of suspected tax non-compliance and/or evasion. As such, in the normal course, Revenue receives information on an ongoing basis regarding:

- the failure to declare the correct tax or duty liability
- the failure to pay the correct amount of tax or duty due
- tax or duty fraud
- or
- the illegal importation of goods.

Under the protected disclosures framework, Revenue's Director of Internal Audit is a prescribed person under the Act to receive external disclosures on matters related to tax, duty or customs controls.

Revenue is fully committed to its obligations under the Act and has structures in place to make it as easy as possible for workers to make a report about potential wrongdoing related to tax, duty or customs controls, which came to their attention in the course of their work. Such reports can be made via email, in writing, by phone or through Revenue's [secure online reporting form](#), all of which facilitate anonymous reporting. In-person reporting is facilitated by arrangement.

The measures Revenue has in place and, in particular, the provision of an [online reporting form](#), has strengthened trust in the security of information shared by workers and the integrity of the protected disclosures process within Revenue. This is most clearly evidenced

through the continued year-on-year increase in protected disclosure reports received by Revenue.

Revenue treats the information provided as strictly confidential and has specific measures in place to protect the identity of anyone who makes a report under the framework of the Protected Disclosures Act.

In 2025, a total of 1,743 reports were received through Revenue's external protected disclosures channels, up from 930 reports received in 2024. Over 35% of all reports received in 2025 were made via the online reporting form.

When Revenue receives a report through its external reporting channels, it is firstly assessed to determine if it meets the criteria to be considered as a protected disclosure. This initial assessment was completed for all 1,743 reports received in 2025 by year end, resulting in 241 reports assessed as meeting the criteria to be considered as a protected disclosure, up from 171 such reports received in 2024. Of these 241 reports assessed as meeting the criteria to be considered as a protected disclosure, 42% were made via the online reporting form.

While the remainder of the 1,743 reports received didn't meet the criteria to be considered as a protected disclosure, the vast majority related to reports of tax evasion not encountered in a work-related setting. As such, the information was referred to the relevant Revenue Division for appropriate action on that basis.

All protected disclosure reports received by Revenue are treated seriously and with utmost confidentiality. In all cases, the information is risk assessed and appropriate follow-up action taken where a business or individual is suspected of non-compliance with their tax and/or duty obligations. Follow up action in this regard is undertaken in line with the [Code of Practice for Revenue Compliance Interventions](#).

Due to Revenue's legal obligations as regards taxpayer confidentiality under Section 851A of the Taxes Consolidation Act 1997, it cannot provide details of any specific taxpayer intervention arising from the receipt of a protected disclosure. Similarly, Revenue cannot report back to the worker who made the disclosure.

However, recognising the importance of transparency on such matters, Revenue can, at a high level, confirm that the outcome of these compliance interventions can be monetary, non-monetary or both. For example, compliance interventions opened on foot of the receipt of protected disclosure reports received yielded over €1.5 million in additional taxes and/or duties for the Exchequer in 2025. Other outcomes included new tax registrations, withdrawal or cessation of a tax registration, debt collection via Phased Payment Arrangements, and the initiation of summary prosecutions in respect of excise offences.

Information on making a protected disclosure to Revenue, and the supports available is available on the protected disclosures information hub on [www.revenue.ie](http://www.revenue.ie). Further information on the number of protected disclosures received by Revenue via both internal and external reporting channels, as well as information on action taken, as reported to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation can be found at Appendix 1 and 2.

Appendix 1: Form PDA-1 submitted to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

## Protected Disclosures Act 2014

### Form PDA-1

#### *Annual Report of Statistics - Internal Reports made under section 6 of the Act*

Section 22(1) of the Protected Disclosures Act 2014 requires every public body to make an annual report, no later than **1 March** each year, to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on the number of protected disclosures made to the public body in respect of the immediately preceding calendar year.

<b>1</b>	<b>Identification</b>		
1.1	Name of Public Body:	Office of the Revenue Commissioners	
1.2	Calendar year covered by this report:	2025	
<b>2</b>	<b>Reports received in calendar year</b>		
2.1	How many reports were received via internal reporting channels in the calendar year?	4	<b>Instructions:</b> "Reports" means reports that tend to show "relevant wrongdoings" (as defined in section 5(3) of the Act). The term <b>does not refer</b> to reports or complaints about <b>penalisation against reporting persons</b> . All reports that trigger (or will trigger) an acknowledgement under the Act should be counted.
<b>3</b>	<b>Assessment of reports</b>		
3.1	Of the total number of reports received in the calendar year, how many were:	(a) Fully	(b) Partially
3.1.1	Awaiting completion of assessment at year end?	0	0
3.1.2	Assessed as warranting further follow-up?	4	0
3.1.3	Referred to another more relevant procedure?	0	0
3.1.4	Closed with no further action taken?	0	0
<b>Instructions:</b> Where there is a single outcome to an assessment, please enter under column (a), Fully. Where multiple outcomes arise (e.g. if a report contains a range of allegations, which require a range of responses, please enter all that apply under column (b), Partially.			
<b>4</b>	<b>Follow-up of reports</b>		
4.1	How many follow-up procedures were opened in the calendar year?	4	<b>Instructions:</b> "Follow-up procedures" means any form of follow-up action to a report taken to establish the veracity of the information reported. This could include an investigation, audit, inspection, etc. The term <b>does not refer</b> to follow-up or investigation of claims of <b>penalisation against reporting persons</b> .  The response to Q.5.2 should also include all open follow-up procedures carried over that commenced prior to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).
4.2	How many open follow-up procedures were carried over from the previous year?	6	
4.3	How many follow-up procedures were closed in the calendar year?	4	
4.4	How many follow-up procedures remained open at the end of the calendar year?	6	

4.5	Of the number of follow-up procedures reported as still open in response to Q4.4, how many are:		
4.5.1	Open less than 1 year?	2	
4.5.2	Open more than 1 year but less than 3 years?	4	
4.5.3	Open more than 3 years but less than 5 years?	0	
4.5.4	Open 5 or more years?	0	
4.6	What was the <b>average</b> length (in weeks) of the follow-up procedures closed in the calendar year?	45	
4.7	What was the <b>median</b> length (in weeks) of the follow-up procedures closed in the calendar year?	41	
<b>5</b>	<b>Matters followed-up</b>		
5.1	Of the follow-up procedures opened in calendar year reported in response to Q4.1, how many involved:		
5.1.1	Criminal offences?	0	<p><b>Instructions:</b> Where a follow-up procedure falls under more than one of the headings listed at 5.1.1 to 5.1.9, please report under each heading that applies. For example, if a follow-up procedure was opened during the year that concerned both a breach of a legal obligation and damage to the environment, this should be recorded under both headings 5.1.2 <b>and</b> 5.1.5.</p> <p>If any follow-up procedures have been opened under heading 5.1.8 (breaches of EU law), please also complete Q6. Otherwise proceed to Q.7.</p>
5.1.2	Breaches of a legal obligation?	0	
5.1.3	Miscarriage of justice?	0	
5.1.4	Endangerment of health and safety?	0	
5.1.5	Damage to the environment?	0	
5.1.6	Unlawful or improper use of public funds?	0	
5.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?	0	
5.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	
5.1.9	Concealment or destruction of information tending to show any matter falling within items 6.1.1 to 6.1.8?	0	
6.1	Of the follow-up procedures reported as opened in response to Q5.1.8 (breaches of EU law), if any, how many involved breaches of:		<p><b>Instructions:</b> Complete this section <b>ONLY</b> if one or more follow-up procedures have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).</p>
6.1.1	Public procurement?		
6.1.2	Financial services, products and markets, and prevention of money laundering and terrorist financing?		
6.1.3	Product safety and compliance?		
6.1.4	Transport safety?		
6.1.5	Protection of the environment?		
6.1.6	Radiation protection and nuclear safety?		
6.1.7	Food and feed safety and animal health and welfare?		
6.1.8	Public health?		

6.1.9	Consumer protection?			
6.1.10	Protection of privacy and personal data and security of network and information systems?			
6.1.11	The financial interests of the EU?			
6.1.12	The functioning of the EU Internal Market?			
<b>7</b>	<b>Outcome of follow-up procedures</b>	<b>(a)</b>	<b>(b)</b>	
		<b>Fully</b>	<b>Partially</b>	
7.1	Of the follow-up procedures reported as closed in response to Q4.3, how many were closed because no wrongdoing was found or insufficient evidence of wrongdoing could be found?	3	0	<p><b>Instructions:</b>  "Further proceedings or sanctions" means any further internal actions taken by the public body once it has been established a relevant wrongdoing has occurred. This includes any disciplinary action taken against persons responsible for the wrongdoing.</p> <p>"Referral or transmission to another body for further follow-up" means any further external action taken by the public body. It includes referral of a matter to An Garda Síochána for further follow-up or self-reporting of a wrongdoing to a relevant regulatory or supervisory authority.</p> <p>"Financial damage" refers to damage caused by the relevant wrongdoing reported. The calculation of "financial damage" should include any fines, financial penalties or other damages imposed on the public body arising directly from the wrongdoing reported. It does <b>not</b> relate to any <b>finances or compensation awarded or paid to a reporting person</b> arising from a claim of penalisation or any <b>financial damage suffered by the reporting person due to penalisation.</b></p>
7.2	Of the follow-up procedures reported as closed in response to Q4.3 and the result of the follow-up procedure was that a wrongdoing was found to have occurred, how many resulted in:			
7.2.1	Further proceedings or sanctions?	0		
7.2.2	Referral or transmission to another body for further follow-up?	0		
7.2.3	Changes to policies and/or procedures?	1		
7.2.4	Recovery of lost funds?	0		
7.3	Of the follow-up, procedures reported as closed in response to Q4.3, what (where relevant) is the estimated financial damage to the public body arising from the wrongdoing reported?		€ -	
7.4	Of the follow-up procedures reported as closed in response to Q4.3, what (where relevant) is the estimated amount of funds recovered by the public body arising from its follow-up?		€ -	
<b>8</b>	<b>Anonymous reports</b>			
8.1	Of the total number of reports received in response to Q2, how many were made anonymously?	0		
8.2	How many follow-up procedures were opened in response to anonymous reports in the calendar year?	0		
8.3	How many anonymous reporting persons subsequently disclosed their identity to the Designated Person in the calendar year?	0		

Appendix 2: Form PDA-2 submitted to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

## Protected Disclosures Act 2014

### Form PDA-2

#### **Annual Report of Statistics - External Reports made or transmitted under sections 7, 7A, 10C and 10D of the Act**

Section 22(1) of the Protected Disclosures Act 2014 requires every public body to make an annual report, no later than **1 March** each year, to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on the number of protected disclosures made to the public body in respect of the immediately preceding calendar year.

<b>1 Identification</b>		
1.1	Name of Body and prescribed person:	Director of Internal Audit, Office of the Revenue Commissioners
1.2	Calendar year covered by this report:	2025
<b>2</b>	<b>Reports received in calendar year</b>	<b>Instructions:</b>
2.1	Of the reports received in the calendar year that is the subject of this report, how many were:	"Reports" means reports that tend to show "relevant wrongdoings" (as defined in section 5(3) of the Act). The term <b>does not refer</b> to reports or complaints about <b>penalisation against reporting persons</b> .
2.1.1	Received via the external reporting channel established under section 7(2B) of the Act?	230
2.1.2	Transmitted by another prescribed person under section 7A(1)(b)(vi) of the Act?	<10
2.1.3	Transmitted by the Protected Disclosures Commissioner under section 10C(1)(b) of the Act?	<10
2.1.4	Transmitted by the Protected Disclosures Commissioner under section 10D(1)(b)(ii) of the Act?	0
2.1.5	Total number of reports received	241
<b>3</b>	<b>Assessment of reports</b>	
3.1	Of the total number of reports received in the calendar year, how many were:	<b>(a) Fully</b> <b>(b) Partially</b>
3.1.1	Awaiting completion of assessment at year end?	0      0
3.1.2	Assessed as warranting further follow-up?	241      0
3.1.3	Transmitted to another prescribed person or the Protected Disclosures Commissioner?	0      50
3.1.4	Closed because the report was clearly minor?	0      0
		<b>Instructions:</b> Where there is a single outcome to an assessment, please enter under column (a), Fully. Where multiple outcomes of an assessment arise (e.g. if a report contains a range of allegations which require a range of responses, please enter all that apply under column (b), Partially.

3.1.5	Closed because of a lack of information or evidence?	0	0
3.1.6	Closed because it was a repetitive report containing no meaningful new information?	0	0
3.1.7	Referred to another more relevant procedure?	0	0
3.1.8	Assessed as warranting no further follow-up?	0	0

<b>4</b>	<b>Matters assessed</b>		
4.1	Of the reports received and assessed in the calendar year in section 3.1, how many involved:		
4.1.1	Criminal offences?	0	<b>Instructions:</b>
4.1.2	Breaches of a legal obligation?	241	
4.1.3	Miscarriage of justice?	0	
4.1.4	Endangerment of health and safety?	0	
4.1.5	Damage to the environment?	0	
4.1.6	Unlawful or improper use of public funds?	0	
4.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?	0	
4.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	
4.1.9	Concealment or destruction of information tending to show any matter falling within items 4.1.1 to 4.1.8?	0	

<b>5</b>	<b>Matters investigated - Breaches of EU laws</b>		
5.1	Of the reports received in response to Q4.1.8 (breaches of EU law), how many involved breaches of:		
5.1.1	Public procurement?		
5.1.2	Financial services, products and markets?		
5.1.3	Prevention of money laundering and terrorist financing		
5.1.4	Product safety and compliance?		
5.1.5	Transport safety?		
5.1.6	Protection of the environment?		
5.1.7	Radiation protection and nuclear safety?		
5.1.8	Food and feed safety?		
5.1.9	Animal Health and Welfare?		
5.1.10	Public health?		
5.1.11	Consumer protection?		
5.1.12	Protection of privacy and personal data?		
5.1.13	Security of network and information systems?		
5.1.14	The financial interests of the EU?		
5.1.15	Union competition and State aid rules?		
5.1.16	Rules of corporate tax?		
5.1.17	The functioning of the EU Internal Market?		

<b>6</b>	<b>Investigation of reports</b>		
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6.1	How many investigations were opened in the calendar year?	242	<b>Instructions:</b> "Investigation", for the purposes of this exercise, refers to any form of follow-up action to a report taken to establish the veracity of the information reported. The term <b>does not refer</b> to investigations of claims of <b>penalisation against reporting persons</b> .  Examples of investigations include but are not limited to: setting up of investigative committees or commissions, inspections, audits, etc.
6.2	How many open investigations were carried over from the previous year?	68	
6.3	How many investigations were closed in the calendar year?	118	
6.4	How many investigations remained open at the end of the calendar year?	192	
6.5	Of the number of investigations reported as still open in response to Q6.4, how many are:		
6.5.1	Open less than 1 year?	S	
6.5.2	Open more than 1 year but less than 3 years?	101	The response to Q5.2 should also include all open investigations carried over that commenced <b>prior</b> to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).
6.5.3	Open more than 3 years but less than 5 years?	<10	
6.5.4	Open 5 or more years?	0	
6.5.5	What was the <b>average</b> length of the investigations closed in the calendar year?	40	
6.5.6	What was the <b>median</b> length of the investigations closed in the calendar year?	17	

<b>7</b>	<b>Matters investigated</b>		<b>Instructions:</b> Where an investigation falls under more than one of the headings listed at 5.1.1 to 5.1.17, please report under each heading that applies. For example, if one investigation was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings 5.1.2 <b>and</b> 5.1.5.  If any investigations have been opened under heading 5.1.17 (breaches of EU law), please also complete Q6. Otherwise proceed to Q7.
7.1	Of the investigations completed in the calendar year reported in response to Q6.3, how many involved:		
7.1.1	Criminal offences?		
7.1.2	Breaches of a legal obligation?	118	
7.1.3	Miscarriage of justice?		
7.1.4	Endangerment of health and safety?		
7.1.5	Damage to the environment?		
7.1.6	Unlawful or improper use of public funds?		
7.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?		
7.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?		
7.1.9	Concealment or destruction of information tending to show any matter falling within items 5.1.1 to 5.1.17?		

<b>8</b>	<b>Matters investigated - Breaches of EU laws</b>		<b>Instructions:</b> Complete this section <b>ONLY</b> if one or more investigations have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).
8.1	Of the investigations reported as closed in response to Q7.1.8 (breaches of EU law), how many involved breaches of:		
8.1.1	Public procurement?		
8.1.2	Financial services, products and markets?		
8.1.3	Prevention of money laundering and terrorist financing?		
8.1.4	Product safety and compliance?		
8.1.5	Transport safety?		
8.1.6	Protection of the environment?		
8.1.7	Radiation protection and nuclear safety?		
8.1.8	Food and feed safety?		

8.1.9	Animal Health and Welfare?		
8.1.10	Public health?		
8.1.11	Consumer protection?		
8.1.12	Protection of privacy and personal data?		
8.1.13	Security of network and information systems?		
8.1.14	The financial interests of the EU?		
8.1.15	Union competition and State aid rules?		
8.1.16	Rules of corporate tax?		
8.1.17	The functioning of the EU Internal Market?		
<b>9</b>	<b>Proceedings initiated</b>		<b>Instructions:</b>
9.1	How many proceedings were initiated on foot of investigations in the calendar year?	<10	"Proceedings" covers all types of formal enforcement action taken by a prescribed person triggered wholly or mainly by a report of a relevant wrongdoing. Examples include: warning/improvement notices; fines or other financial penalties; and any judicial proceedings taken (civil or criminal). It <b>does not include</b> any proceedings concerning <b>penalisation of a reporting person</b> .
9.2	How many cases were referred to another body to initiate proceedings in the calendar year?		"Cases referred to another body" could include referral of a matter to the DPP for prosecution.
9.3	How many proceedings have concluded this year?		Cases referred to other bodies to initiate proceedings should not be counted in the average and median times reported under Q7.3 and Q7.4.
9.4	What was the <b>average</b> length (in weeks) of the proceedings that concluded in the calendar year?		
9.5	What was the <b>median</b> length (in weeks) of the proceedings that concluded in the calendar year?		
<b>10</b>	<b>Subject of proceedings initiated</b>		<b>Instructions:</b>
10.1	Of the proceedings initiated or referred to another body in the calendar year reported in response to Q9.1, how many involved:		Where proceedings fall under more than one of the headings listed at 8.1.1 to 8.1.17, please include under each heading that applies. For example, if one set of proceedings was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings 8.1.2 <b>and</b> 8.1.5.
10.1.1	Criminal offences?		
10.1.2	Breaches of a legal obligation?	<10	
10.1.3	Miscarriage of justice?		
10.1.4	Endangerment of health and safety?		
10.1.5	Damage to the environment?		
10.1.6	Unlawful or improper use of public funds?		
10.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?		If any proceedings have been opened under heading 8.1.17 (breaches of EU law), please also complete Q9. Otherwise proceed to Q10.
10.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?		
10.1.9	Concealment or destruction of evidence of any of the above wrongdoing?		
<b>11</b>	<b>Subject of proceedings initiated - Breaches of EU laws</b>		<b>Instructions:</b>
11.1	Of the proceedings reported as initiated in response to Q10.1.8 (breaches of EU law), how many involved breaches of:		Complete this section <b>ONLY</b> if one or more proceedings have been initiated in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).
11.1.1	Public procurement?		
11.1.2	Financial services, products and markets?		
11.1.3	Prevention of money laundering and terrorist financing		
11.1.4	Product safety and compliance?		

11.1.5	Transport safety?	
11.1.6	Protection of the environment?	
11.1.7	Radiation protection and nuclear safety?	
11.1.8	Food and feed safety?	
11.1.9	Animal Health and Welfare?	
11.1.10	Public health?	
11.1.11	Consumer protection?	
11.1.12	Protection of privacy and personal data?	
11.1.13	Security of network and information systems?	
11.1.14	The financial interests of the EU?	
11.1.15	Union competition and State aid rules?	
11.1.16	Rules of corporate tax?	
11.1.17	The functioning of the EU Internal Market?	

**12 Outcome of proceedings**

- 12.1 Of the proceedings reported as closed how many resulted in:
  - 12.1.1 Criminal prosecution?
  - 12.1.2 Fines or other financial penalties?
  - 12.1.3 Recovery of lost funds?
  - 12.1.4 Award of damages?
  - 12.1.5 Other enforcement action?
  - 12.1.6 No outcome?
  - 12.1.7 Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?


**Instructions:**

"Other enforcement action" refers to any other action taken to address the relevant wrongdoing other than those listed under Qs 10.1.1 to 10.1.4. It could include: formal warnings, improvement notices, confiscation of offending items/materials, closure orders, cease and desist orders etc.

"Financial damage" relates to damage caused by the relevant wrongdoing reported. It does **not** relate to **financial damage suffered by the reporting person due to penalisation**.

For the calculation of "financial damage", the ascertainment of the damage by any public body (including the courts) should be taken into account.

The calculation of "financial damage" **should not include** any **finances or other financial penalties** imposed. (These are to be reported on under headings 10.3 and 10.4.)

Fines and other financial penalties **should not include** any **damages awarded to a reporting person** or any **finances/penalties imposed for penalisation of a reporting person**.

12.2	Of the proceedings reported as initiated, what (where relevant) is the estimated financial damage arising from the wrongdoing reported?	
12.3	Of the proceedings reported as initiated, what (where relevant) is the total value of fines and/or other financial penalties imposed as a result of these proceedings?	

12.4 Of the proceedings reported as initiated, what (where relevant) is the estimated amount of funds recovered as a result of proceedings?

<b>13</b>	<b>Outcome of proceedings - Breaches of EU Laws</b>	
13.1	Of the proceedings reported as completed in response to Q12.1.7 (breaches of EU law), how many involved breaches of:	
13.1.1	Public procurement?	<input type="text"/>
13.1.2	Financial services, products and markets?	<input type="text"/>
13.1.3	Prevention of money laundering and terrorist financing?	<input type="text"/>
13.1.4	Product safety and compliance?	<input type="text"/>
13.1.5	Transport safety?	<input type="text"/>
13.1.6	Protection of the environment?	<input type="text"/>
13.1.7	Radiation protection and nuclear safety?	<input type="text"/>
13.1.8	Food and feed safety?	<input type="text"/>
13.1.9	Animal Health and Welfare?	<input type="text"/>
13.1.10	Public health?	<input type="text"/>
13.1.11	Consumer protection?	<input type="text"/>
13.1.12	Protection of privacy and personal data?	<input type="text"/>
13.1.13	Security of network and information systems?	<input type="text"/>
13.1.14	The financial interests of the EU?	<input type="text"/>
13.1.15	Union competition and State aid rules?	<input type="text"/>
13.1.16	Rules of corporate tax?	<input type="text"/>
13.1.17	The functioning of the EU Internal Market?	<input type="text"/>

<b>14</b>	<b>Anonymous reports</b>	
14.1	Of the total number of reports received in response to Q2, how many were made anonymously?	112
14.2	How many investigations were opened in response to anonymous reports in the calendar year?	124
14.3	How many proceedings were opened in response to anonymous reports in the calendar year?	<10
14.4	How many anonymous reporting persons subsequently disclosed their identity in the calendar year?	0