

# Short Guide to The Code of Practice for Revenue Audit and other Compliance Interventions

To meet their tax compliance obligations, taxpayers file tax returns with Revenue for one tax or for a range of taxes and pay all amounts due. To support a strong voluntary compliance culture and to ensure that tax evasion is addressed effectively, Revenue undertakes compliance interventions on an ongoing basis as part of a comprehensive compliance programme. In this context, Revenue's aim is to minimise the burden on compliant taxpayers and focus on those who are not or may not be fully compliant.

Revenue's compliance programme is carried out under the **Code of Practice for Revenue Audit and other Compliance Interventions** ('the **Code**'), which is on the Revenue website at <http://www.revenue.ie/en/practitioner/code-of-practice-revenue-audit.pdf>.

The Code sets out in detail the guidelines to be followed by Revenue, taxpayers and tax practitioners during a compliance check, to ensure fairness and compliance with the law in relation to all taxes and duties. The Code outlines:

- the advantages for a taxpayer of reviewing his / her tax affairs and correcting errors or omissions
- how to make a Qualifying Disclosure of tax defaults to Revenue
- the types of Revenue compliance interventions
- how a compliance intervention is conducted
- how a compliance intervention settlement is reached
- the level of penalty that may arise as a result of a tax default
- when Revenue is legally obliged to publish names in the List of Tax Defaulters
- the types of tax offences that are most likely to be prosecuted
- the factors considered in the decision to investigate a taxpayer with a view to prosecution.

## Qualifying Disclosure

A taxpayer making a qualifying disclosure is entitled to a significant reduction in the penalty amount in any tax settlement. Paragraphs 3.6 to 3.13 of the Code outline the full requirements for making a qualifying disclosure under the relevant tax legislation. In summary, a qualifying disclosure must:

- contain the complete information relating to all matters occasioning a liability to tax that gives rise to a penalty
- be made in writing and be signed by or on behalf of the taxpayer
- be accompanied by confirmation that the disclosure is correct and complete
- include payment of the tax or duty and interest on late payment of that tax or duty.

Where a taxpayer makes a qualifying disclosure, any settlement will **not be** published in the **List of Tax Defaulters** and Revenue will not initiate an investigation with a view to prosecution of the taxpayer in relation to the matter disclosed.

For further information please see [www.revenue.ie](http://www.revenue.ie).