

| Year               | Subject   | Name   |
|--------------------|---|--|
| eBrief No. 16/2004 | Payment of tax by Electronic Funds Transfer (EFT) | <a href="#">Agents guide to the Collector General's division</a>           |
| eBrief No. 16/2004 | Payment of tax by Electronic Funds Transfer (EFT) | <a href="#">Agents guide to the Collector General's division</a>           |
| eBrief No. 20/2004 | New vehicle registration certificate              | <a href="#">VRT manual: Section 1 procedures and processes in Revenue</a>  |
| eBrief No. 31/2004 | Computation of interest on tax overdue            | <a href="#">Code of practice for Revenue audit and other interventions</a> |
| eBrief No. 33/2004 | Computation of interest on tax overdue            | <a href="#">Code of practice for Revenue audit and other interventions</a> |
| eBrief No. 34/2004 | Pay & File deadline                               | Manual under construction  |
| eBrief No. 39/2004 | Cancellation form for a tax registration          | <a href="#">Agents guide to the Collector General's division</a>           |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject  | Name  |
|--------------------|--|---|
| eBrief No. 05/2005 | ROS Payments and auditor independence (US SEC Regulations)   | <a href="#">Part 38.06.01 - Revenue Online Service</a>  |
| eBrief No. 19/2005 | Termination payments & calculation of standard capital superannuation benefit. Split-year treatment & short periods of residence in Ireland. Married tax credits where one spouse is non-resident. | <a href="#">Part 44.01.01 - Taxation of married separated and divorced couples including year of marriage and year of death</a> |
| eBrief No. 19/2005 | Termination payments & calculation of standard capital superannuation benefit. Split-year treatment & short periods of residence in Ireland. Married tax credits where one spouse is non-resident. | <a href="#">Part 05.05.19 -Taxation treatment of termination payments on retirement or removal from office or employment</a>    |
| eBrief No. 25/2005 | Facsimile Tax Returns Income Tax and Corporation Tax - Forms 11 and CT1  | <a href="#">Part 38.01.09 - Returns on approved facsimile Forms 11 and CT1</a>  |
| eBrief No. 26/2005 | Capital Gains Tax and the Ireland-Italy double taxation convention   | Manual under construction   |
| eBrief No. 32/2005 | Extended deadline for ROS Customers in respect of RACs, PRSAs & AVCs   | <a href="#">Pensions manual: Chapter 26 - Tax relief for pension contributions: Application of earnings limit</a>               |
| eBrief No. 38/2005 | Dividend Withholding Tax: Paper returns  | <a href="#">Part 06.08A.01 - Dividend Withholding Tax</a>   |
| eBrief No. 43/2005 | PAYE and foreign employments   | <a href="#">Part 05.01.21A - The remittance basis of assessment</a>   |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject   | Name   |
|--------------------|---|--|
| eBrief No. 06/2006 | Reimbursement of travel expenses to employees who are required to attend an emergency at their normal place of work outside their normal working hours.                                     | <a href="#">Part 05.01.06 - Tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees</a> |
| eBrief No. 07/2006 | Competent authority agreement between Ireland and the United States concerning the treatment of Common Contractual Funds ("CCF") under the Ireland-United States double taxation convention | Manual under construction  |
| eBrief No. 09/2006 | Company compliance reporting obligations  | Manual under construction  |
| eBrief No. 10/2006 | Supplies of services to foreign traders who are not established in the State - relief from VAT [60A procedure]  | Manual under construction  |
| eBrief No. 12/2006 | Capital Gains Tax and the Ireland-Italy double taxation convention  | Manual under construction  |
| eBrief No. 16/2006 | Income Tax: Exchange rates & foreign service relief regarding termination payments  | <a href="#">Part 42.04.57 - Employee payroll tax deductions in relation to non-Irish employments exercised in the State</a>              |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject   | Name  |
|--------------------|---|---|
| eBrief No. 18/2006 | Protective notifications - Form PN1   | Manual under construction   |
| eBrief No. 24/2006 | Pensions claiming a Personal Fund Threshold (PFT)   | <a href="#">Pension manual: Chapter 25 - Limit on tax relieved pension funds</a>  |
| eBrief No. 26/2006 | Transitional arrangements for property incentive schemes binding contract - further clarification | <a href="#">Part 09.01.04 - Transitional arrangements for property based incentive schemes and certain industrial buildings</a> |
| eBrief No. 28/2006 | PAYE: Foreign employments   | Manual under construction   |
| eBrief No. 29/2006 | Transitional arrangements for property incentive schemes binding contract - further clarification | <a href="#">Part 09.01.04 - Transitional arrangements for property-based incentive schemes and certain industrial buildings</a> |
| eBrief No. 32/2006 | Guidance on Section 76A (as inserted by the Finance Act 2005) of the Taxes Consolidation Act 1997 | <a href="#">Notes for guidance: TCA 1997 - Finance Act 2016 edition - Part 4</a>  |
| eBrief No. 35/2006 | Non-completion of property based incentive panel in Form 11/Form CT1                              | Manual under construction   |
| eBrief No. 36/2006 | Opticians and VAT   | <a href="#">VAT manual</a>  |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject  | Name   |
|--------------------|--|--|
| eBrief No. 39/2006 | Form 8-3 - Return of third party information by letting agents and managers of premises  | <a href="#">Part 38.03.03 - Third party returns</a>  |
| eBrief No. 43/2006 | Preliminary Corporation Tax  | <a href="#">Part 41.00.32 - Revised arrangements for payment of preliminary Corporation Tax</a>                  |
| eBrief No. 47/2006 | Section 79B Taxes Consolidation Act 1997 - matching a foreign currency asset with redeemable share capital denominated in the same currency. | <a href="#">Part 04.05.01b - Matching of foreign currency assets with certain foreign currency share capital</a> |
| eBrief No. 50/2006 | Helping taxpayers claim their entitlements   | <a href="#">Part 15.01.37 - Issue of PAYE refunds in respect of drugs payment expenditure for 2009</a>           |
| eBrief No. 51/2006 | Preliminary Corporation Tax  | <a href="#">Part 41.00.32 - Revised arrangements for payment of preliminary corporation tax</a>                  |
| eBrief No. 55/2006 | Property-based incentive schemes '15%' test - payments to local authorities  | <a href="#">Pensions manual: Chapter 25 - limit on tax relieved pension funds</a>                                |

Revenue eBrief destination table

Published: September 2017

| Year              | Subject   | Name  |
|-------------------|---|---|
| eBrief No.03/2007 | VAT information leaflets updated.                                     | <a href="#">Agents guide to the collector general's division</a>                      |
| eBrief No.04/2007 | Electronic refunds of Corporation Tax.                                | <a href="#">Revenue Online Service (ROS)</a>  |
| eBrief No.10/2007 | Code of practice for Revenue auditors - Relevant Contracts Tax (RCT). | <a href="#">Code of practice for Revenue audit and other interventions</a>            |
| eBrief No.22/2007 | Change of VAT rate on children's car safety seats                     | <a href="#">VAT rates</a>   |
| eBrief No.23/2007 | P35 refunds and P35 amendments  | <a href="#">Agents guide to the Collector General's Division</a>                      |
| eBrief No.29/2007 | Approved Retirement Funds (ARF).                                      | <a href="#">Pensions manual: Dual private/public pension scheme encashment option</a> |
| eBrief No.36/2007 | The tax treatment of Contracts for Difference                         | <a href="#">Electricity market</a>  |
| eBrief No.37/2007 | Opticians and VAT: Position with effect from 1 November 2006          | <a href="#">VAT manual</a>  |
| eBrief No.52/2007 | VAT treatment of greenhouse gas emission trading allowances           | New manual under construction   |

Revenue eBrief destination table

Published: September 2017

| Year              | Subject   | Name  |
|-------------------|---|---|
| eBrief No.54/2007 | Requirement to register tenancies   | <a href="#">Part 41.00.37 - Private Residential Tenancies Board, Forms 11/11E 2006, rental income and interest relief</a> |
| eBrief No.56/2007 | Section 438 TCA 1997: Loans to Participators and Preliminary Corporation Tax                                  | <a href="#">Part 13.02.04 - Loans to participators and preliminary Corporation Tax</a>                                    |
| eBrief No.57/2007 | High income individuals and the limitation on use of certain reliefs: PRSI and health contributions position. | <a href="#">Part 15.2A.01 - High income individuals' restriction pre-2010</a>   |
| eBrief No.58/2007 | 'Medical insurance paid by employer' new field for completion on P35L   | Manual under construction   |
| eBrief No.59/2007 | General 4 year limit on tax repayment claims (Section 865 TCA 1997)   | <a href="#">Part 37.00.30 - Repayments and offsets of taxes and duties</a>  |
| eBrief No.63/2007 | New service for employers   | <a href="#">Guide to PAYE</a>   |
| eBrief No.67/2007 | Earnings adjustment factor for the year of assessment 2008  | Manual under construction   |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject   | Name   |
|--------------------|---|--|
| eBrief No. 14/2008 | Direct debit and Revenue guidelines for Research and Development Tax Credits  | <a href="#">Part 29.02.06 - Research and Development (R&amp;D) tax credit</a>  |
| eBrief No. 22/2008 | VAT: Property - Changeover to new rules   | <a href="#">VAT: Property and construction</a>   |
| eBrief No. 23/2008 | VAT: 6 Month time limit on VAT repayment claims from unregistered foreign traders   | <a href="#">Non-established traders</a>  |
| eBrief No. 26/2008 | VAT: Reverse charge on construction services – New rules for principal contractors and sub-contractors from 1 September 2008. | <a href="#">Reverse charge construction</a>  |
| eBrief No. 27/2008 | Revenue approved salary sacrifice agreements (Section 118B TCA 1997)  | <a href="#">Part 05.03.11 - Benefit in Kind bus and train passes</a>   |
| eBrief No. 28/2008 | Income Tax payable under section 239 TCA 1997 and Preliminary Tax for small companies.  | <a href="#">Part 41.00.02 - Income Tax self assessment calculation of preliminary tax</a>  |
| eBrief No. 42/2008 | Mandatory electronic filing and payment of tax - new regulations made   | <a href="#">Part 38.01.03g - Mandatory e-filing notification procedures for new company, trust and partnership registrations</a> |
| eBrief No. 52/2008 | VAT: Treatment of factoring and invoice discounting   | <a href="#">VAT: Factoring and invoice discounting</a>   |

Revenue eBrief destination table

Published: September 2017



| Year               | Subject   | Name   |
|--------------------|---|--|
| eBrief No. 57/2008 | 4 Year limit on tax repayment claims (Section 865 TCA 1997) | <a href="#">Part 37.00.30 - Repayments and offsets of taxes and duties</a> |
| eBrief No. 65/2008 | Deferral of annuity purchase                                | Manual under construction  |

| Year               | Subject  | Name   |
|--------------------|--|--|
| eBrief No. 06/2009 | Landlord and connected Tenant: Deferred payment of waiver cancellation amount on becoming members of a VAT Group | <a href="#">VAT: Property</a>  |
| eBrief No. 17/2009 | Payment of Preliminary Tax by Large Companies  | <a href="#">Part 41-00-39 - Payment of preliminary tax by large companies</a>                          |
| eBrief No. 30/2009 | Practitioner Access to PAYE Anytime – client bank account details must be provided                               | <a href="#">Compliance programme for agent services representing PAYE taxpayers</a>                    |
| eBrief No. 34/2009 | Underpayment of Preliminary Corporation Tax  | <a href="#">Underpayment of preliminary Corporation Tax</a>  |
| eBrief No. 36/2009 | Accounting Treatment of Research and Development Tax Credits   | <a href="#">Part 29.02.03 - Procedure in relation to Research and Development (R&amp;D) Tax Credit</a> |
| eBrief No. 40/2009 | VAT Treatment of 'Rent to Buy' (and similar) schemes   | <a href="#">Rent to buy</a>  |
| eBrief No. 41/2009 | VAT Treatment of State Bodies, Local Authorities and Other Public Bodies   | <a href="#">VAT manual</a>   |
| eBrief No. 45/2009 | 'Rent-to-Buy' (and similar) Schemes  | <a href="#">Part 04.08.15 'Rent-to-buy' (and similar) schemes</a>                                      |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject  | Name   |
|--------------------|--|--|
| eBrief No. 47/2009 | Employer's Guide to PAYE   | <a href="#">Guide to PAYE</a>  |
| eBrief No. 48/2009 | Revised Guidance Notes   | <a href="#">Tax professionals</a>  |
| eBrief No. 61/2009 | Tax Relief for pension contributions – late elections                                  | <a href="#">Tax relief for pension contributions</a>   |
| eBrief No. 62/2009 | Rental Income – Treatment of Interest Rate Caps  | <a href="#">Part 04.08.06 - Deductibility of loan interest</a>   |
| eBrief No. 63/2009 | Islamic Finance  | <a href="#">Islamic finance</a>  |
| eBrief No. 65/2009 | 4 Year Limit on Tax Repayment Claims (Section 865 TCA 1997)                            | <a href="#">Part 37.00.30 - Repayments and offsets of taxes and duties</a>                             |
| eBrief No. 76/2009 | Negligible Value Claim – shares in Anglo Irish Bank                                    | <a href="#">Part 19.01.09 - Disposals where assets lost or destroyed or become of negligible value</a> |
| eBrief No. 86/2009 | Capital Gains Tax – Compulsory Purchase – Section 542(1)(d) Tax Consolidation Act 1997 | <a href="#">Part 19.01.15 - Time of disposal and acquisition</a>                                       |
| eBrief No. 90/2009 | New Electronic VAT Refund (EVR) procedures with effect from 1 January 2010             | <a href="#">VAT: Unregistered persons</a>  |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject  | Name   |
|--------------------|--|--|
| eBrief No. 01/2010 | Exemption from Encashment Tax for "Qualifying Company" within the meaning of Section 110 of the Taxes Consolidation Act, 1997. | Manual under construction  |
| eBrief No. 05/2010 | Clarification of certain matters relating to employment vs. self-employment status   | <a href="#">Part 41A.03.00 - Full self-assessment</a>  |
| eBrief No. 16/2010 | VAT - Cooking Chocolate  | <a href="#">VAT rates</a>  |
| eBrief No. 22/2010 | Unapproved Employee share schemes - Return of Information 2009   | Manual under construction  |
| eBrief No. 26/2010 | Dividend Withholding Tax   | <a href="#">Part 06.08a.01 - Dividend Withholding Tax</a>  |
| eBrief No. 26/2010 | Dividend Withholding Tax   | <a href="#">Part 08.01.04 - Treatment of certain patent royalties paid to companies resident outside the State</a> |
| eBrief No. 34/2010 | Form CC-Rep - Application for refund of Mineral Oil Tax Carbon Charge (MOTCC) by Greenhouse Gas Emissions Permit holder        | <a href="#">Excise manual: Accounting for mineral oil tax manual</a>   |
| eBrief No. 40/2010 | Setting up new Agent Links   | <a href="#">Agents guide to Collector General's division</a>   |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject  | Name   |
|--------------------|--|--|
| eBrief No. 40/2010 | Setting up new Agent Links   | <a href="#">Part 37.00.04A - Assigning cases to a practitioner</a>   |
| eBrief No. 47/2010 | The remittance basis of assessment as regards UK source income and chargeable gains                              | <a href="#">Part 05.01.22 - Taxation of children's pensions payable under pension schemes</a>                      |
| eBrief No. 54/2010 | VAT Treatment of "Forced Sales" and similar situations involving a mortgagee in possession or an asset receiver. | <a href="#">VAT: Property</a>  |
| eBrief No. 55/2010 | Treatment of certain patent royalties paid to companies resident outside the State                               | <a href="#">Part 08.01.04 - Treatment of certain patent royalties paid to companies resident outside the State</a> |
| eBrief No. 64/2010 | Employer's Guide to PAYE   | <a href="#">Guide to PAYE</a>  |
| eBrief No. 74/2010 | 4 Year Limit on Tax Repayment Claims (Section 865 TCA 1997)  | <a href="#">Part 37.00.30 - Repayments and offsets of taxes and duties</a>   |
| eBrief No. 76/2010 | Value-Added Tax – Gambling   | Manual under construction  |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject   | Name   |
|--------------------|---|--|
| eBrief No. 01/2011 | P35 Refunds and P35 amendments  | <a href="#">Agents guide to Collector General's division</a>   |
| eBrief No. 02/2011 | Mandatory disclosure of certain transactions regulations 2011 (S.I. No.7 of 2011)           | Manual under construction  |
| eBrief No. 03/2011 | Relevant Contracts Tax (RCT) in Liquidation, Receivership or Examinership                   | <a href="#">Part 04.00.01 - Guidelines on the consequences of receivership and mortgage in possession(MIP)</a> |
| eBrief No. 04/2011 | Mandatory electronic filing and payment of tax – Implementation of Phase 3                  | <a href="#">Part 38.01.03G - Procedures for new company, trust and partnership registrations</a>               |
| eBrief No. 10/2011 | Pensions- Personal und Threshold notification form  | <a href="#">Pension manual: Chapter 25 - Limit on tax relieved pension funds</a>                               |
| eBrief No. 14/2011 | Deposit Interest Retention Tax (DIRT) - Commencement orders and new Pay & File arrangements | <a href="#">Agents guide to Collector General's division</a>   |
| eBrief No. 16/2011 | VAT – Reverse Charge on supplies of scrap metal - New rules from 1 May 2011.                | <a href="#">Scrap metal</a>  |
| eBrief No. 17/2011 | Share-Based Remuneration - Finance Act 2011 Changes   | Manual under construction  |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject  | Name   |
|--------------------|--|--|
| eBrief No. 19/2011 | Annual membership fees of a professional body - Employees and Office Holders       | <a href="#">Taxation of benefit in kind</a>          |
| eBrief No. 21/2011 | eRegistration  | <a href="#">Part 38.01.03A - eRegistration</a>       |
| eBrief No. 22/2011 | Value-Added Tax (Refund of Tax) (No. 25) Order, 1993                               | <a href="#">VAT: Unregistered persons</a>            |
| eBrief No. 25/2011 | Mandatory disclosure of certain transactions - Reminder                            | <a href="#">Part 33.03.01 - Mandatory disclosure</a> |
| eBrief No. 29/2011 | VAT and Charitable Donations via SMS text message                                  | <a href="#">VAT manual</a>                           |
| eBrief No. 32/2011 | Mandatory electronic filing and payment of tax – Implementation of Phase 3A update | New manual under construction                        |
| eBrief No. 40/2011 | Restriction on the allowance of Capital Losses - Section 546A TCA 1997             | <a href="#">Part 19.02.05 - Allowable losses</a>     |
| eBrief No. 46/2011 | Mandatory electronic filing and payment of tax – Implementation of Phase 3B        | New manual under construction                        |
| eBrief No. 50/2011 | VAT treatment of admission fees to Historic Houses and Gardens and certain other   | New manual under construction                        |

Revenue eBrief destination table

Published: September 2017

| Year               | Subject   | Name  |
|--------------------|---|---|
|                    | admissions to, and rights over, property.                     |   |
| eBrief No. 51/2011 | Conditional audit settlement offers                           | <a href="#">Code of practice for Revenue audit and compliance interventions</a> |
| eBrief No. 56/2011 | Domicile Levy   | <a href="#">Part 18C.00.01 - Domicile Levy</a>                                  |
| eBrief No. 59/2011 | P60 Template  | <a href="#">Part 37.00.32 - Revenue national employer lo-call service</a>       |
| eBrief No. 61/2011 | Payment of tax by credit card                                 | <a href="#">Agents guide to Collector General's division</a>                    |
| eBrief No. 62/2011 | eRegistration   | <a href="#">Part 38.01.03A - eRegistration</a>                                  |
| eBrief No. 70/2011 | Value-Added Tax - Bakery products and food supplements        | New manual under construction   |
| eBrief No. 71/2011 | Tax payment difficulties - streamlining of Revenue procedures | <a href="#">Guidelines for phased payment/instalment arrangement</a>            |
| eBrief No. 72/2011 | The extended "ARF option" and Buy-Out-Bonds                   | <a href="#">Approved retirement funds</a>                                       |
| eBrief No. 75/2011 | Notes for Guidance – VAT Directive Implementing Regulation    | <a href="#">VAT: Notes for guidance</a>   |

Revenue eBrief destination table

Published: September 2017



| Year               | Subject   | Name   |
|--------------------|---|--|
| eBrief No. 86/2011 | Attachment of wages/salaries under S.1002<br>TCA 1997 | <a href="#">Collection manual: Guidelines for attachment</a> |