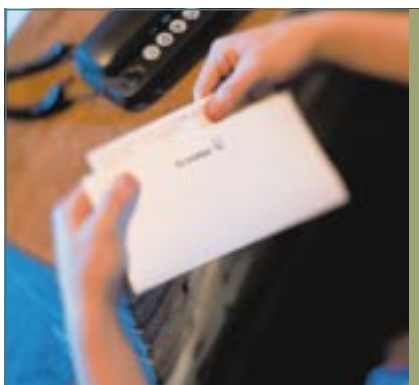




# TAX BRIEFING

## PRELIMINARY TAX

1999/2000



### Preliminary Tax Letters 1999/2000

Practitioners are reminded that preliminary tax for the year 1999/2000 is due on 1 November 1999. Unlike previous years, notices of preliminary tax will not be issued by the Inspector of Taxes to taxpayers and practitioners for the year 1999/2000. Instead, a letter will issue to taxpayers and practitioners from the Collector-General reminding them of the due date for payment of preliminary tax. In addition, the letter will emphasise the basis for calculating the correct amount of preliminary tax due for 1999/2000 i.e.

- 90% of the final liability for 1999/2000  
**or**
- 100% of the final liability for 1998/99  
**or**
- 105% of the tax liability for the pre-preceding year of assessment in the case of those paying preliminary tax through the Direct Debit scheme. The 105% option is **not** available where the tax liability for the pre-preceding year is nil.

These criteria will be displayed more prominently and emphasis is being placed on the obligation on the taxpayer to pay the *correct amount* of preliminary tax.

Where up to date information on the taxpayer's recent income tax liabilities is available to Revenue, a *guideline* figure of the preliminary tax payment will be shown on the letter. However, this figure is solely to be used as a guide amount and does not remove the obligation on the taxpayer to pay the correct amount due in accordance with the rules. Where up to date information on the taxpayer's recent income tax liabilities is not available to Revenue, a *guideline* figure will not be included in the letter.

The primary objective of the changes being introduced this year is to emphasise the importance of paying the correct amount of preliminary tax for 1999/2000. Failure to pay the correct preliminary tax amount gives rise to an interest liability.

Queries may be addressed to:

*Office of the Collector-General,  
Sarsfield House,  
Limerick.*

Tel. Locall 1890 203070

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## KEY DATES '99

### October

**14 PAYE/PRSI**  
P30 monthly return and  
payment for month ended  
5 October

**14 DWT**  
Return and payment of  
DWT for month ended  
30 September

**1-28 Corporation Tax**  
Preliminary Tax for APs  
ending between 1-30 April

**1-31 Corporation Tax**  
Returns for APs ending  
between 1-31 January

**1-31 Corporation Tax**  
Returns of Third Party  
Information for APs ending  
between 1-31 January

### November

**1 Income Tax**  
Preliminary Tax

**1 Capital Gains Tax**  
Preliminary Tax

**14 PAYE/PRSI**  
P30 monthly return and  
payment for month ended  
5 November

**14 DWT**  
Return and payment of  
DWT for month ended  
31 October

**19 VAT**  
VAT 3 return and payment  
for period  
September/October.

**1-28 Corporation Tax**  
Preliminary Tax for APs  
ending between 1-31 May

**1-30 Corporation Tax**  
Returns for APs ending  
between 1-28 February

**1-30 Corporation Tax**  
Returns of Third Party  
Information for APs ending  
between 1-28 February

## PRELIMINARY TAX

## Calculation

### General

Individuals who are chargeable persons must pay preliminary tax on or before 1 November in the year of assessment. The minimum amount of tax which must be paid is:

- 90% of the tax liability for the actual year of assessment
- or
- 100% of the tax liability for the previous year of assessment
- or
- 105% of the tax liability for the pre-preceding year of assessment in the case of those paying preliminary tax through the Direct Debit scheme. The 105% option is **not** available where the tax liability for the pre-preceding year is nil.

### Commencement

Where an individual becomes a chargeable person for the first time during a tax year no preliminary tax need be paid as the tax payable by availing of the 100% rule is nil. This will occur where the individual's only source of income was previously subjected to PAYE or where he/she was previously unemployed. The nil option does not apply where the individual was a chargeable person in a different capacity.

In circumstances where a nil payment satisfies preliminary tax requirements, practitioners should encourage their clients to pay an amount of tax. A failure to pay any tax in year 1 will mean that the individual has to account for preliminary tax for year 2 and year 3 and to pay the actual liability for year 1 within a 12 month period. The following example illustrates this point.

### Example

Individual commences self-employment on 1 May 1998

1/11/98	Preliminary Tax paid is nil (100% rule)
1/11/99	Preliminary Tax is due for year 2
30/4/00	Total liability for year 1 is due
1/11/00	Preliminary tax for year 3 is due

Thus, between 1 November 1999 and 1 November 2000 the individual has to pay the full liability for year 1 and preliminary tax for years 2 and 3.

### New source of income

Confusion exists as to the operation of the 100% rule where a new source of income commences. It appears that some practitioners are of the opinion that a nil payment for preliminary tax satisfies the taxpayers obligations. This is incorrect. An example here may clarify the situation. An individual who is in receipt of rental income which was not coded into his/her tax free allowances commences self-employment. The receipt of such rental income makes this individual a chargeable person prior to commencement of self-employment. The tax payable, to avail of the 100% rule, for year 1 of self-employment, is the tax payable for the previous year net of PAYE deductions.

### Example

Assume the following. An individual who is already in receipt of rental income becomes self-employed in the tax year 1999/2000. The tax payable net of PAYE deductions for the year of assessment 1998/99 was £2,500 (i.e. the tax due on the rents). The preliminary tax payment for 1999/2000 to avail of the 100% rule is £2,500. This tax is payable on 1 November 1999.

### A nil preliminary tax payment will satisfy the 100% rule where:

- ▼ The individual was not previously a chargeable person (except where the individual was not chargeable solely because his/her spouse was chargeable in respect of their joint incomes)
- or
- ▼ The tax payable by the chargeable person for the previous year of assessment was nil.

### Spouses

Where a person who was not a chargeable person previously, because his/her spouse was assessed on the joint liability to tax of both spouses, becomes the chargeable person, preliminary tax under the 100% or the 105% rule is calculated with reference to the joint liability of both spouses for the preceding year or the pre-preceding year as the case may be (*Section 958(7) TCA 1997*).

In all cases a reference to tax payable means tax payable after credit for tax paid by deduction.  
(continued on page 4)

## Y2K ARE YOU READY?

**Y2K computer problems will not be accepted as a valid excuse for late filing of returns or for missing time critical payments. In this regard, practitioners are reminded that the 1998/99 Returns are due by 31 January 2000.**



## Preliminary Tax

(continued from page 3)

### Payments due

#### 1 November 1999

Practitioners are advised that there will be a restriction on the number of receipts issued at the counter to any one caller to the public office in the Collector-General's Office, Apollo House, Dublin in respect of income tax preliminary tax payments. This will minimise any delay for callers submitting such payments and will enable Revenue to provide a speedy and efficient service.

Practitioners who intend to lodge a number of income tax preliminary tax payments at the same time on behalf of their clients in the public office of the Collector-General's Office, Apollo House, Dublin are reminded that the most efficient way of facilitating confirmation of receipt of payment by Revenue is to record preliminary tax details of each payment with the name and registration number of the client on a list to be supplied when the payments are being made in Apollo House. This list will then be stamped appropriately by the Collector General's Office confirming submission of payment. A formal receipt for each payment made will follow by post within the week.

## TOWN RENEWAL SCHEME

A new Town Renewal Scheme has been launched by the Department of the Environment and Local Government to revitalise towns with a population of between 500 and 6000.

The scheme will adopt a targeted planned approach to tackling decay and dereliction in the towns to be designated. It will be based on Town Renewal Plans which will be assessed by an advisory panel. It is expected that the new scheme will commence early next year and run for three years.

The scheme requires relevant County Councils, together with local community/business interests and property owners, to identify areas which can benefit effectively from the scheme and to prepare a Town Renewal Plan for that area.

The tax incentives available under the scheme will include owner-occupier relief, rented residential relief and industrial buildings allowances for commercial and industrial developments. There will be a strong emphasis on

refurbishment of existing buildings. The tax provisions, including the commencement dates for the incentives, will be contained in the *Finance Bill 2000*.

Guidelines have issued to local authorities to support the preparation of Town Renewal Plans. These are available on the Department's website at [www.environ.ie](http://www.environ.ie)

The guidelines list all the towns which are eligible for the Scheme i.e. towns with a population of between 500 and 6000. During the first phase of the Scheme each county can submit Town Renewal Plans for only a proportion of its eligible towns - see table below.

These plans must be submitted to the Department of the Environment and Local Government on or before the 31 October 1999.

Towns that benefited under the 1999 Urban Renewal Scheme, the Seaside Resort Scheme or the Rural Renewal Scheme will not be eligible.

Number of towns with population between 500 and 6,000 in individual county (eligible towns)	Maximum number of towns for which Town Renewal Plans can be submitted in first phase of Scheme
Less than 6 eligible towns in county	3
6-10 eligible towns in county	4
11-20 eligible towns in county	5
More than 20 eligible towns in county	7

## FORM 12 1998/99

### Foreign Bank Accounts

On the Form 12 for 1998/99 under the heading Foreign Bank Accounts the following question is asked:

*Were you or your spouse the beneficial owner of any foreign bank account in year ended 5 April 1999?*

This should read:

*Were you or your spouse the beneficial owner of any foreign bank account opened in year ended 5 April 1999?*

The word "opened" was omitted in error and the return may be completed as if the word "opened" was there. We regret any inconvenience caused by this error.





## IRISH REGISTERED NON-RESIDENT COMPANIES Update

### Introduction

A number of significant changes to the tax treatment and reporting requirements of Irish incorporated companies were enacted in *Sections 82, 83 and 84 Finance Act 1999*. Separate amendments to the *Companies Act 1990* are provided for in the *Companies (Amendment) (No. 2) Bill, 1999* in relation to company registration requirements and the circumstances in which a company may be struck-off. The Companies Act provisions have yet to be enacted.

The package of tax and company law measures is designed to tackle the problem of **Irish registered non-resident companies** - i.e. companies registered with the Irish Companies Registration Office but whose place of management and control is outside Ireland and therefore not resident in Ireland for tax purposes.

### Date(s) from which the changes apply

The changes in relation to the rules apply as follows:

**New Companies** - companies incorporated in Ireland on or after 11 February 1999, new rules apply from **11 February 1999**

**Existing Companies** - companies incorporated in Ireland prior to 11 February 1999, new rules apply from **1 October 1999**

### Residence of companies

Prior to the FA 1999 changes, the principal test of residence of a company was the place where the company was managed and controlled. The phrase "managed and controlled" means the place where the directors hold their meetings - there are, of course, other factors to be considered in determining the place where the company is managed and controlled. The "old" rules for determining residence [i.e.

"managed and controlled"] continue to apply, subject to the changes made by *Section 82 FA 1999*.

*Section 82 FA 1999* introduced a new *Section 23A to the TCA 1997* dealing with company residence. It provides that where a company is incorporated in the State it shall be regarded for the purposes of Income Tax, Corporation Tax and Capital Gains Tax as resident in the State.

This provision does not apply, however, if:

- The company or a related company [i.e. one company is a 50% subsidiary of the other company or both companies are 50% subsidiaries of a third company] carries on a trade in Ireland, and is:
    - **either** under the control, directly or indirectly, of persons resident in a EU Member State or country with which Ireland has a Double Taxation Agreement,
    - **or** quoted on a recognised stock exchange in a EU Member State or country with which Ireland has a Double Taxation Agreement
- OR**
- The company is regarded under a Double Taxation Agreement as resident in another country and not resident in Ireland.

### Interaction with Corporation Tax charge

Companies incorporated in the State on or after 11 February 1999 are Irish resident for tax purposes from that date subject to the exceptions outlined above.

Companies incorporated in the State before 11 February 1999 and which become resident in Ireland on 1 October 1999 will be chargeable to Irish tax on profits earned from that date if still incorporated here at that time.

### Reporting Requirements

#### Particulars to be furnished by companies

*Section 83 FA 1999* amends *Section 882 TCA 1997* by providing for additional particulars to be supplied by companies.

*Section 882* (as amended) provides that every company which is incorporated in the State or which commences to carry on a trade, profession or business in the State shall within 30 days of:

- ▼ Commencing to carry on a trade, profession or business, wherever carried on
- ▼ The date at which there is a material change in information previously delivered
- ▼ The giving of a notice by an Inspector requiring a statement under *Section 882 TCA 1997*

deliver to Revenue a statement in writing containing certain particulars in respect of the company.

The particulars required to be returned are as follows:

#### Resident companies

The information to be supplied includes the company's name and address and that of its secretary together with details as to the place and nature of its business.

#### Incorporated but non-resident

Companies which are incorporated in the State but non-resident due to the exceptions as set out in *Section 82* must provide the following information:

- The country of residence
- Where they are treated as being non-resident because they are controlled by persons resident in a EU or tax treaty country and the company or a related company is carrying on a trade in the State, (continued on page 6)



## IRISH REGISTERED NON-RESIDENT COMPANIES Continued

they must identify the name and address of the company

- Where under a Double Taxation Agreement they are not regarded as resident they must
  - where the company is controlled by a quoted company, give the name and address of the registered office of the quoted company
  - in any other case, give the names and addresses of the individuals who beneficially own the company

### **Companies not incorporated nor resident in the State**

Similar provisions apply to companies which are not incorporated in the State nor resident in the State. These include:

- The address of the company's principal place of business in the State

- The name of the company's representative in the State

- The date of commencement of the company's trade, profession or business in the State.

Form 11F CRO - Statement of Particulars has been redesigned and sets out the particulars to be delivered by new and existing companies incorporated in the State.

Forms 11F CRO and Notes are available from the *Revenue Forms & Leaflets Service* at 01 - 878 0100.

### **Failure to furnish particulars to Revenue**

Forms 11F CRO - Statement of Particulars have issued to companies incorporated in the State from 11 February 1999 but which have not registered for tax. The forms must be returned within the 30 day time limit. **Revenue will notify the Registrar of Companies of failures to deliver a statement of particulars**

**required to be delivered under section 882 TCA 1997.**

### **Penalty provisions**

Section 84 FA 1999 provides for penalties where a company fails to supply the information required under Section 882 TCA 1997.

Where a company fails to pay certain penalties they may be recovered from the company secretary or, where the company secretary is not an Irish resident individual, from an Irish resident director of the company. Such penalties are in addition to any penalty for which the company secretary himself/herself is liable.

### **Further Information**

The issuing and processing of statements of particulars will be dealt with centrally by the *Taxes Central Registration Office*, 9/10 Upper O'Connell St., Dublin 1, telephone: 01 - 874 6821.

## RENTAL INCOME

## Clarification

### **Interest deduction where private residence changes to rented residential premises**

Where at any time on or after 23 April 1998 a person vacates his or her principal private residence the interest on borrowed money used in the purchase, improvement or repair of the property cannot be offset against rental income from the property from the date of the change (Section 97(2)(E) *Taxes Consolidation Act 1997*).

Where an individual has partially let his/her principal private residence before 23 April 1998 and has agreed an offset of part of the interest against rental income arising from the property before 23 April 1998, a deduction will continue to be allowed against rental income in respect of that agreed proportion of

interest after the date the property ceases to be the principal private residence of the individual.

### **Fines on loans**

A detailed article on replacement loans was contained in *Tax Briefing* - Issue 33.

Since that article we have received a number of queries in respect of the treatment of fines on loans. The treatment is as follows:

- ▼ In certain circumstances a financial institution may impose a fine of an additional amount of interest on the cancellation of a loan. The amount of the fine will be treated in the same manner as any other interest paid on the loan which gives rise to the fine.

- ▼ For a replacement loan to be a qualifying loan it can do no more than replace the outstanding balance on the existing loan. Therefore the amount of the fine should not be included in the replacement loan.

### **Furnished Lettings**

Section 284(7) *Taxes Consolidation Act 1997* provides for a wear and tear allowance for furnished residential property. The allowances are available over a period a seven year period with 15% of the expenditure being allowed in each of the first 6 years and 10% in year 7. These capital allowances can be set against Case V income only. Excess allowances are not available for offset against other income.



## FORM CT1

### Completion of Corporation Tax Returns for 1999

It has come to our attention that a number of Forms CT1 are being incorrectly completed. The P8 column (CT payable) which shows the practitioner's computation of liability has been found to be incorrect in a number of cases. In most cases (example 1) this is because the figure shown at Panel 12 RR (reduced rate) is incorrect. Where, however, the company is part of a group the P8 is again incorrect but appears to be due to a misconception as to how the reduced rate operates. In other words the amount at RR is correct but the effect on the overall CT1 computation is not understood.

#### Example 1 - Company A - No Associates

Profits Year Ended 30/06/1999		£100,000
Profits to 31/12/1998		£50,000
Profits to 30/06/1999		£50,000
Reduced Rate 01/07/1998 - 31/12/1998	$£50,000 \times 6/12 =$	£25,000
Reduced Rate 01/01/1999 - 30/06/1999	$£100,000 \times 6/12 =$	£50,000
Chargeable to 31/12/1998	£25,000 @ 25%	
	£25,000 @ 32%	

Chargeable to 30/06/1999 £50,000 @ 25%

**RR on Form CT1                                £75,000**

#### Example 2 - Company B - With Associates

Profits Year Ended 30/06/1999	£100,000
Reduced Rate divided between Associated Companies	
Amount Claimed	£20,000

Division of Profits and Reduced Rate due as in example 1 above.

The Reduced Rate is apportioned by reference to the amount available and the amount claimed as follows:

Total claimed in the Accounting Period	£20,000
Total amount due in Accounting Period	£75,000
Reduced Rate applicable to 31/12/1998	$£25,000 \times \frac{£20,000}{£75,000} = £ 6,666$
Reduced Rate applicable to 30/06/1999	$£50,000 \times \frac{£20,000}{£75,000} = £13,444$
Chargeable to 31/12/1998	£ 6, 666 @ 25%
	£43,334 @ 32%
Chargeable to 30/06/1999	£13,334 @ 25%
	£36,666 @ 28%

**RR on Form CT1                                £20,000**

In this example it should be noted that the division of the reduced rate (£20,000) is not time apportioned (6 months and 6 months) but must be apportioned by reference to the amount available to the accounting period with consequent effects on the amounts chargeable at the full CT rates.

## CAPITAL TAXES

### Review and Appeal Procedures Stamp Duty/Capital Acquisitions Tax/Residential Property Tax

Where a taxpayer is dissatisfied with a decision or an assessment made by Revenue in relation to Stamp Duty, Capital Acquisitions Tax or Residential Property Tax, the taxpayer may:

- ▼ Arrange to have that decision or assessment reviewed internally by a senior Revenue officer, and/or
- ▼ Appeal the decision or assessment to an independent tribunal.

Leaflets setting out these two procedures for resolving disputes between a taxpayer and Revenue are available as follows:

#### Form SD3 - Stamp Duty Review and Appeal Procedures

Copies available from the Stamp Duty Offices:

##### Dublin:

Telephone: 01 - 679 2777  
ext. 4310/4612/4992,  
Fax: 01 - 679 4115.

##### Cork:

Telephone: 021 - 968783 ext.  
3105/3109/3141,  
Fax: 021 - 318088.

#### Form CAT6 - Capital Acquisitions Tax Review and Appeal Procedures

Copies available from the *Taxpayer Advisory Office, Stamping Building, Dublin Castle, Dublin 2.*  
Fax: 01 - 679 0049.

#### Form RP4 - Residential Property Tax Review and Appeal Procedures

Copies available from the *Public Office, Stamping Building, Dublin Castle, Dublin 2.*  
Telephone: 01 - 679 2777  
ext. 48090.



## RELEVANT CONTRACTS TAX

### Summary of Amendments

*Section 18 Finance Act 1999* amends *Sections 530 and 531 TCA 1997*. The following is a summary of the amendments as they appear in *Section 18*.

- ▼ The period for which an applicant for a C2 must have been tax compliant is extended right up to the date of receipt of an application for a C2
- ▼ The definition of a relevant contract is amended to put it beyond doubt that employment agencies who arrange for the provision of relevant labour are within the scope of the tax. Revenue has always operated on this basis. The purpose of the amendment is to put the issue beyond doubt.
- ▼ A principal contractor, or a person who was previously a principal contractor who has been required to do so, must make a monthly return to the Collector General notwithstanding that no tax was deducted in a particular month. Note - a principal who deducts tax in a month is obliged to make a return whether or not she/he has been required to do so by the Collector General.
- ▼ Revenue are enabled to include a provision in the regulations for the issue of estimates of RCT to persons whom the Collector General has reason to believe were principal contractors
- ▼ Statutory interest may be charged in respect of any amounts of tax due by virtue of a notice issued under regulations
- ▼ Non-resident applicants for a C2 must satisfy Revenue that they have throughout the qualifying period complied with their tax obligations in the country in which they were resident. They must also have complied with their tax obligations in the State during this period.

- ▼ The requirement to produce a C2 in person to the principal contractor is removed in the following circumstances:
  - where the subcontractor has nominated to Revenue a bank account into which all payments under the Relevant Contract are to be made and where the principal undertakes to make all such payments into that account
  - where the principal contractor holds a relevant payments card in respect of the subcontractor for the immediately preceding tax year and the contract in respect of which the relevant payments card was issued is ongoing at the end of the previous tax year. New forms to effect this change of procedure have been designed.

*Details of the amended C2 procedures, which have already been advised to the construction industry, are reproduced over.*

- ▼ The subcontractor has a right of appeal against the cancellation of a C2. The C2 will remain cancelled pending either a decision by Revenue or a determination of the Appeal Commissioners to re-instate the certificate.

### Administrative Changes

The RCT monthly return has been simplified. Copies of the new two part form are available from local tax offices or from the *Revenue Forms & Leaflets Service* at 01 - 878 0100. Principal contractors are no longer required to submit copies of RCTDCs to the Collector General's Office with the RCT 30 return.

### Commencement

The provisions regarding the amendment of the obligation to produce a C2 in person will be effective from 6 October 1999. All other amendments are effective from 1999/2000 et seq.

## FA 1999 Changes

### New C2 Procedures

The *1999 Finance Act* introduced important changes regarding the issue of relevant payments cards (RCT 47's) to principal contractors in respect of a subcontractor. At present the subcontractor must produce his/her C2 in person to the principal contractor and jointly apply to the Inspector of Taxes on form RCT 46 for an RCT 47. The principal contractor is not permitted to make payments without deduction of tax to the subcontractor until he receives the RCT 47.

With effect from 6 October 1999, it will no longer be necessary for a subcontractor to produce his/her C2 in person where:

- The subcontractor has notified his/her tax office of the details of the bank account into which payments in respect of the contract are to be paid

**and**

- The principal undertakes to make all payments due to the subcontractor into the nominated account.

In the case of a subcontractor resident in the State the bank account must be held in the State. In the case of a non-resident subcontractor the nominated bank account may be held either in this State or in the State in which the subcontractor is resident.

Where the above conditions have been complied with the subcontractor need only provide details of the C2 and the nominated bank account to the principal contractor on form RCT 46 to enable the principal to apply for a RCT 47. Re-designed forms RCT 46 and RCT 5 are now available from local tax offices. The re-designed forms make provision for the subcontractor's bank account details and in the case of the form RCT 46 for the principal



## RCT

contractor to give an undertaking to make all payments directly into the nominated bank account. The re-designed RCT 46 may be used by a subcontractor to give details of the nominated bank account to the tax office as part of the application for an RCT 47.

Subcontractors who wish to operate the bank account payments system should confirm with the principal contractor that he/she is in a position to make payments into the nominated bank account before completing the bank account details on the RCT 46.

In addition where a contract is on-going at the end of a year and the principal has been issued with an RCT 47 in respect of the previous year the principal may apply to Revenue for a relevant payments card in respect of the subcontractor without having seen the subcontractor's C2 for the following year or without having been provided with the details of the C2 and nominated bank account.

It should be noted that the bank account system is voluntary and may be operated for some contracts and not for others.

Further information or clarification may be obtained by contacting the local tax office.

## Capital Allowances/Owner-Occupier Relief



### Property in Joint Names Introduction

This article deals with the situation where property is acquired in joint names by a married couple but the expenditure on purchase is incurred by one spouse. This is frequently done to facilitate succession rights. Where the property qualifies for capital allowances or owner-occupier relief, the question frequently arises as to the amount of the allowance or relief to be given to each spouse.

### General position regarding jointly owned property

Where property is jointly owned, capital allowances and owner-occupier relief are granted on the basis that each individual has incurred an equal amount of the expenditure on the construction, purchase etc. If an individual's income for a year of assessment is not sufficient to absorb the capital allowances for that year the excess capital allowances are carried forward to the next year. In the case of owner-occupier relief, where an individual's income for a year of assessment is not sufficient to absorb his or her share of the relief for that year the relief cannot be carried forward and is lost.

### Married Couples

Where property is purchased in joint names by a married couple, who are jointly assessed, including a couple who opt for separate assessment within joint assessment, Revenue are prepared to grant relief, where claimed, to the spouse who incurred the expenditure on the construction, purchase etc., that is to the spouse who provided the funds.

Where the purchase of the property is funded partly by borrowings, the borrowings will generally be in joint names also. Revenue are prepared to treat this part of the expenditure as having been incurred by the spouse who makes the repayments.

The irrevocable written agreement of both spouses to this treatment will have to be provided to the Inspector, together with an irrevocable undertaking from the spouse to whom the relief is to be given to accept any balancing charge which may arise in relation to the expenditure.

This treatment will apply to returns submitted after the publication of this issue of **Tax Briefing** and to cases under enquiry. Cases which have already been settled will not be re-opened.

The new practice will not apply where the main purpose or one of the main purposes of the scheme or arrangement is the avoidance of tax.



## CHILDCARE SERVICES

## BIK/Capital Allowances



### Introduction

The 1999 Finance Act introduced two provisions relating to childcare:

- ▼ Exemption as benefit-in-kind for tax purposes of certain childcare facilities provided by employers for their employees (*Section 34 Finance Act 1999*)

and

- ▼ Capital allowances for buildings used for certain childcare purposes (*Section 49 Finance Act 1999*).

### Childcare facilities provided by employers for their employees

#### Introduction

In general, *Section 34 Finance Act 1999* allows that certain free or subsidised childcare facilities provided by employers for the benefit of their employees will not be subject to tax under the benefit-in-kind rules. The exemption does not apply if the employer simply pays or subsidises the cost to an employee of an independent crèche or nursery.

The legislation provides that an employee will not be charged income tax on a benefit-in-kind arising in respect of any expense incurred by an employer in or in connection with the provision of a **childcare service in qualifying premises** for a child of a director or employee.

**Childcare service** means any form of childminding service or supervised activity to care for children, whether or not provided on a regular basis.

#### Qualifying Premises

Qualifying premises means premises which:

- ▼ Are made available solely by the employer
- ▼ Are made available by the employer jointly with other persons and the employer is wholly or partly responsible for financing and managing the provision of the childcare service

or

- ▼ Are made available by any other person or persons and the employer is wholly or partly responsible for financing and managing the provision of the childcare service,

and in respect of which it can be shown that the requirements of Article 9, 10 or 11, as appropriate, of the *Child Care (Pre-School Services) Regulations 1996* (S.I. No. 398 of 1996), have been complied with.

The requirements of the Articles referred to relate to giving notice to a relevant Health Board by a person carrying on or proposing to carry on a pre-school service or notification of a change in the circumstances of such a service and the payment of the required fee.

The definition of **qualifying premises** is specific in that the premises are provided solely by the employer.

The premises may be provided by the employer in partnership with others. However the employer must also be wholly or partly responsible for financing and managing the provision of the service.

The premises may be provided by someone else but as outlined in the definition above the employer must also be wholly or partly responsible for financing and managing the provision of the service.

The reference in the legislation to the employer being wholly or partly responsible for financing and managing the provision of the childcare service is to ensure that an employer's role in providing the service is continually significant and not simply token involvement without responsibility and control over the service.

#### Financing the Service

Financing the provision of the service does not mean simply paying for places in a crèche or nursery run by someone else. There must be a commitment on the employer's part to fund the facility or provide it with capital. Some examples would be funding the construction or refurbishment of the premises and equipment, staff salaries etc. There would generally be a correlation between such costs borne by an employer and the number of places provided for the employees of that employer.

#### Managing the Service

Managing the provision of the service means much more than giving advice or being consulted from time to time. It does not necessarily mean day to day management or direct responsibility for caring for the children. It would be expected that the employer would have a say in the overall policy of the facility, appointing and monitoring the performance of personnel engaged to look after the children, involvement in the allocation of spaces and financial control and management. The employer's participation could be through a committee, partnership or special company set up for the purpose.



## Capital Allowances for buildings used for certain childcare purposes

### Introduction

Section 49 Finance Act 1999 introduced capital allowances for expenditure incurred on **certain premises** used for the purposes of providing certain **childcare services**.

### Qualifying Expenditure

Capital expenditure incurred on or after **2 December 1998** on the construction, extension or refurbishment of a building or part of a building used as a childcare facility qualifies. Capital expenditure incurred on the conversion of an existing building or part of an existing building for use as a childcare facility also qualifies.

### Childcare Services

The childcare services which must be provided are:

- A pre-school service (as defined in the *Child Care Act 1991*)  
**or**
- A pre-school service and a day-care or other service to cater for children other than pre-school children.

The *Child Care Act 1991* applies to services for pre-school children i.e. children under the age of 6 who are not attending National School. It applies to any pre-school, play group, day nursery, crèche, day-care or other similar service for pre-school children. Childcare facilities must cater for pre-school children in order for a building to qualify for allowances. However, buildings with facilities which cater for other children will qualify for allowances as long as they also cater for pre-school children.

The operator of the childcare facility must have formally notified the local Health Board that she or he has set up or is operating the service and must have paid the required fee.

Expenditure on any part of a building in use as (or as part of) a dwelling house does not qualify for the allowance.

For example, if a garage is converted into a childcare facility or a house is extended to provide such a facility expenditure on a hallway which is used as the entrance to the dwelling house and to the childcare facility will not qualify for the allowance.

### Write-off period

The allowances may be written off over 7 years at the rate of 15 per cent per annum for the first 6 years and 10 per cent in year 7.

### Balancing Charge

Although the write-off period for allowances is 7 years, there will be a clawback of the allowances, in the form of a balancing charge, if the building is sold or ceases to be used as a childcare facility within a period of 10 years.

### Limit on offset of allowances for passive investors

Where the capital allowances exceed the income from the operation of the childcare facility, the excess may be set off against the other income of the operator.

Where the qualifying expenditure is incurred by individuals who are passive investors (i.e. an investor who lets the property to an operator or an individual who is not an active partner in a partnership trade of operating the childcare facility) then the maximum excess allowances (over rental income or the trading income involved) which can be set against the individual's other income is restricted in accordance with *Section 409A Taxes Consolidation Act 1997*. This provides that the maximum amount which may be set against other income of passive investors in respect of expenditure on certain buildings is restricted to £25,000 per annum.

## VRT

### Publication of Vehicle Registration Tax (VRT) Statement of Practice on the Demonstration Scheme

A Statement of Practice (SP -VRT 1/99) entitled "Repayment of Vehicle Registration Tax in respect of motor vehicles used for Demonstration Purposes" was published in June 1999. This statement provides comprehensive information on all aspects of the demonstration repayment scheme including the qualifying criteria and the procedure for obtaining a repayment. Copies can be obtained from:

*The Central Repayments Office,  
Coolshannagh,  
Monaghan*

Telephone: 047-82800;  
Fax: 047-82221

### Millennium Registration Numbers

While registration numbers are normally assigned to vehicles in sequence by Revenue at the time of registration, the *Finance Act 1992* provides a facility for prospective vehicle purchasers to choose and reserve a particular registration number in advance of registration.

In view of the public interest in Millennium registration numbers, a new leaflet (VRT 5) entitled "**Reserving a Millennium Registration Number**", which gives full information on this facility, has been published and is available at any Vehicle Registration Office or from the Central Vehicle Office (Telephone: 053-33750; Fax: 053-33790). The leaflet and application form (Form VRT 15A) can also be downloaded from the Revenue website at [www.revenue.ie](http://www.revenue.ie).





## SUBMISSION OF RICT/FILM FORMS

### Relief for Investment in Corporate Trades and Film Relief

#### Background

In the Income Tax Section of *Tax Briefing* (Issue 28 - October 1997) under the heading “**Completion of Tax Returns 1996/97 & Documents to be Enclosed**”

Revenue introduced, on a trial basis, a relaxation of the requirement that a RICT 3/FILM 3 form be submitted with the tax return in support of claims by individual investors. It will be recalled that the absence of the RICT3/FILM3 form was identified as a significant reason for “instalment filing”. The arrangement did not eliminate the need for investors to obtain a RICT3/FILM3 and it was made clear that verification audits would be conducted as a control measure to ensure that amounts claimed on tax returns are supported by correct documentation

#### RICT/FILM Relief Approval

It is disappointing to note that some practitioners/companies appear to

have taken this relaxation as allowing them to ignore or be selective in complying with the RICT/FILM Relief approval process. This is clearly not acceptable.

The relaxation applies solely to the individual investors who have invested in a company that has received formal approval i.e. authority to issue certificates relating to subscriptions for eligible shares (Form RICT2/FILM 2) from Revenue but have not, at the return filing date, yet received a RICT3/FILM3 due to an administrative delay by the company in issuing them.

All investors should ensure that they receive a Form RICT 3/FILM3 from the company in which they invest to support any claim to tax relief they have claimed. In the event that a claim made is not ultimately correct there is an obligation on taxpayers under self assessment to correct their tax return by notifying their Inspector of Taxes.

Practitioners should note that investors who have claimed relief at

a time when the company has not been correctly approved or where the necessary RICT/FILM3 has not been ultimately obtained will have the relief withdrawn, with the appropriate interest, penalty and publication consequences.

#### Form REG 3

The trial will be extended to the 1998/99 tax return due to be filed by 31 January 2000 and will apply also to the Relief for Renewable Energy Generation which has similar procedures to RICT - the relevant Form for investors is a REG3, which is obtainable from the company in which the investment is made.

Extension of this trial beyond the 1998/99 tax return will be dependent on the extent of compliance with the terms of the relaxation of the strict requirement.

#### Form RAC

Similar considerations apply to the relaxation of the need for an Form RAC in relation to retirement annuity relief - also introduced on a trial basis from 1996/97.

## STAMP DUTY

### New Stamping System

A new computerised stamping system has been designed and is currently undergoing testing by stamp duty personnel within the stamp duty area of the Stamping Building, Dublin Castle. The system will be brought into operation after it has successfully passed all the tests. During this period stamp duty personnel will also be receiving a series of training courses on the system.

A consequence of this testing and training is a reduction in the number of our personnel who would normally be engaged in processing stamp duty postal and over-the-counter cases. As a result it may be the case that over the coming

weeks the time normally taken to process stamp duty instruments will increase.

Whilst we are making every effort to minimise the impact on our processing time, it is inevitable that some slippage in that regard will occur.

Further information regarding the new system will be made available at the time the system is ready to come into operation.

### Share Transfer Exemption from the Fixed Duty of £10

#### Finance Act 1999 - Simplified Arrangement

The provisions of the 1999 *Finance Act* include exemptions from a range of specified fixed duties of £10 subject to the instrument of transfer bearing a prescribed certificate. The transfer of shares in certain circumstances fall within these exemptions. These circumstances include:

- ▼ Change of trustees
- ▼ Nominee to beneficial holder
- ▼ Beneficial holder to nominee
- ▼ Executor/administrator to beneficial holder





Such share transfers fall within the “Conveyance or transfer of any kind not already described in this Schedule” head of charge in the *First Schedule to the Stamp Act 1891*, as amended. No liability to stamp duty arises in respect of such transfers executed on or after 25 March 1999, if the share transfer form contains the following certificate

*“It is hereby certified that the instrument is a conveyance or transfer on any occasion, not being a sale or mortgage.”*

Where the transfer contains this certificate the exemption is “automatically” granted i.e. there is no need to submit the transfer to Revenue.

By way of administrative arrangement it has been agreed with the Association of Corporate Registrars that exceptionally, in those cases where the certificate in the precise wording as specified in the Act is omitted from a share transfer form, but the existing certificate on the reverse of share transfer forms (both Irish and United Kingdom versions) has been properly completed and certifies that the transaction in respect of which the transfer is made is a transaction which is clearly not by way of gift, sale or mortgage, then in these circumstances Revenue is prepared to accept that such certification is satisfactory for the purposes of the *1999 Finance Act*. Such transfers are exempt and do not need to be presented to Revenue. It is to be particularly noted that gifts are not exempt - rather they are chargeable to ad valorem duty under the “conveyance or transfer on sale” head of charge by reference to the value of the shares transferred.

## REVENUE NEWS

## Update

### Revenue Appoint External Reviewers

Following the announcement earlier this year of a new internal review procedure for dealing with taxpayers complaints, Revenue has announced the appointment of a panel of external reviewers. The members of the new panel of external reviewers are:

#### Ms. Ita Mangan

Ms. Mangan is a lawyer with specialist knowledge of welfare law and citizens’ rights. She was a member of the Expert Working Group on Tax and Social Welfare and is currently a legal and social affairs consultant.

#### Mr. William Horgan

Mr. Horgan is an accountant and business consultant with wide experience of tax law and practice. He was previously a partner in Arthur Andersen, Chartered Accountants and was a Council member of the Institute of Taxation.

#### Ms. Edwina Dunn

Ms Dunn is a solicitor specialising in the commercial, competition and European Law areas. She was formerly a partner in Mc Cann Fitzgerald, Solicitors and has contributed to a wide range of international publications on commercial law issues.

The review procedure can be initiated by taxpayers when they are dissatisfied with the manner in which Revenue Powers are being exercised, or indeed with any aspect of a Revenue audit or enquiry. Previously, requests for a review were handled by a senior Revenue officer, unconnected with the case under review- Revenue’s Director of Customer Services. Such reviews will now, if the taxpayer so wishes, involve an external reviewer who is neither from Revenue nor from the wider Civil Service, but who has suitable expertise. The reviews will be carried out jointly with the Director of Customer Services. To

protect taxpayer confidentiality members of the new panel will be governed by the Official Secrets Act. This review procedure does not affect a taxpayer’s right to appeal to the independent Appeal Commissioners or to complain to the Ombudsman.

### Health Expenses

The question of allowability of dental implant treatment has been under consideration for some time.

It is now accepted that dental implants are not regarded as “routine dental treatment” [i.e. the provision of artificial teeth] and therefore qualify for relief.

### Value Added Tax

#### Change in property multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods has been increased from 15.97 to **23.47** with effect from 30 June 1999.

*(Regulation 19 of the VAT Regulations 1979)*



## New Publications



### Rural Renewal Scheme (August 1999)

A new booklet (IT65) has been published outlining the tax reliefs available on the residential part of the Rural Renewal Scheme. The scheme covers all of the counties of Leitrim and Longford as well as certain areas in counties Cavan, Roscommon and Sligo. Parts 1 and 2 of the booklet deal with the basics of the scheme. Part 3 deals with the calculation of the amount of the expenditure that qualifies for relief in different circumstances. Further details are included in the Appendices and application forms are enclosed at the back of the booklet.

A copy of this booklet is enclosed for practitioners in the Counties involved in the scheme.

### Dividend Withholding Tax - Information Leaflet (July 1999)

This booklet includes general information on DWT and information for paying companies and intermediaries.

### VAT and Financial Services (June 1999)

This guide describes the existing VAT arrangements applying to financial services and should serve as a convenient guide to VAT practitioners and all others with an interest in the interaction of VAT and the financial services industry.

### Electronic Commerce and the Irish Tax System (June 1999)

This report examines the possible implications e-commerce will have on all the taxes and duties administered by Revenue. The report also looks at how the internet might be used to improve overall tax administration.

### Statement of Practice (SP-VAT/1/99)

### Abolition of Duty-Free Sales to Travellers on Intra-Community journeys

### VAT Information Leaflet No. 3/99

### VAT treatment of International Leasing of Means of Transport

Copies of the above are available from local tax offices, the *Revenue Forms & Leaflets Service* at 01 - 878 0100 or on Revenue's website [www.revenue.ie](http://www.revenue.ie).

### Taxes Consolidation Act 1997 (as amended)

#### Notes for Guidance

Revenue have published detailed Guidance Notes on the Taxes Consolidation Act 1997 (as amended by the Finance Act 1998, the Finance (No. 2) Act 1998, the Urban Renewal Act 1998 and the Finance Act 1999).

These notes, which are contained in one volume, provide a comprehensive commentary on the Act as so amended and include examples, tables and cross references to related legislation. They should be of particular benefit to tax practitioners and students of taxation.

Copies, which cost £ 40 each, are available:

▼ **By mail order\*** from:  
*Government Publications Trade Section,*  
4-5 Harcourt Road,  
Dublin 2  
Telephone 01 - 647 6000  
Fax 01 - 475 2760  
or

▼ **Over the counter** from  
*Government Publication Sales Office,*  
*Sun Alliance House,*  
*Molesworth Street,*  
*Dublin 2.*

Or through any major bookseller.

\*Postage plus £3.50, payment may be made by cheque or credit card.

The Notes are also available through the Revenue Internet site

[www.revenue.ie](http://www.revenue.ie)



# PROVINCIAL TELEPHONE NUMBERS

## List

Practitioners may experience difficulty in locating the telephone numbers for local Revenue offices in the new 02, 04 and 05 telephone directories for 1999/2000. For convenience a full list of provincial telephone numbers is reproduced hereunder.

PROVINCIAL TAX OFFICES	
Athlone District, Government Offices, Pearse St, Athlone	(0902) 9 26 81
Castlebar District, Michael Davitt House, Castlebar	(094) 2 13 44
Cork District, Government Offices, Sullivans Quay, Cork	(021) 96 60 77
Dundalk District, Earl House, Earl Street, Dundalk, Co. Louth	(042) 933 2251
Galway District, Hibernian House, Eyre Square, Galway	(091) 56 30 41
Kilkenny District, Government Offices, Hebron Rd, Kilkenny	(056) 5 22 22
Letterkenny District, Government Offices, High Rd, Letterkenny, Co. Donegal	(074) 2 12 99
Limerick District, River House, Charlotte Quay, Limerick	(061) 31 87 11
Sligo District, Government Offices, Cranmore Rd, Sligo	(071) 6 03 22
Thurles District, Government Offices, Stradavoher, Thurles	(0504) 2 15 44
Tralee District, Government Offices, Spa Rd, Tralee	(066) 2 18 44
Waterford District, Government Offices, The Glen, Waterford	(051) 87 35 65
Wexford District, Government Offices, Anne St, Wexford	(053) 4 55 55

EMPLOYERS RETURNS	
P35 Returns Unit/Liaison with Employers/Overpayments/Tape Exchange Diskette Returns, Government Offices, Nenagh	(067) 3 35 33

PAYMENTS	
Payments to the Collector-General, Sarsfield House, Limerick	(061) 310 310
VAT Repayments Unregistered Section, Kilrush Road, Ennis	(065) 684 1200 also 1890 20 20 33
Disabled Drivers Fuel Refunds Kilrush Road, Ennis	(065) 684 1200
Casual Employees, Apollo House, Tara St, Dublin 2	(01) 671 6998
VIMA (Vies, Intrastat, Mutual Assistance), Newry Rd, Dundalk	(042) 932 6262 also 1890 25 10 10

CUSTOMS AND EXCISE	
Collections and Operations Collector C&E, Government Offices, Cork	(021) 96 87 83
Collector C&E, Custom Hse, Flood St, Galway	(091) 56 71 91
Collector C&E, Sarsfield Hse, Francis St, Limerick	(061) 41 53 66
Collector C&E, Government Offices, The Glen, Waterford	(051) 87 70 11
Customs and Excise, Nenagh Betting Duty and Excise Licences, Foreign Travel Duty, General Smuggling, Hydrocarbon Oil, Prosecutions, Inward Outward Processing, Origin of Goods, Tariff Classification	(067) 3 35 33
Athlone, Barrack St	(0902) 9 25 39
Drogheda Excise, Government Buildings	(041) 983 8646 also (041) 983 8108 also (041) 983 8127
Ennis, Government Buildings	(065) 684 1200
Foynes	(069) 6 51 51
Limerick (Excise), Sarsfield House	(061) 41 53 66
Thurles also Stradavoher Thurles	(0504) 2 20 09 (0504) 2 33 33
Tralee, Government Offices, Spa Road	(066) 712 1480
Tullamore, Government Offices	(0506) 5 25 84
Waterford, Frank Cassin Warf, Ferrybank	(051) 85 16 82
Letterkenny, High Rd	(074) 263 24
Customs & Excise Office, Shannon Airport, Shannon	(061) 47 17 99
Staffords Warf, New Ross	(051) 42 12 20
Government Offices, Anne St, Wexford	(053) 2 28 89

VEHICLE REGISTRATION TAX	
Valuation/classification Issues Central Vehicle Office, Devereux Buildings, Rosslare Harbour, Wexford	(053) 3 37 50
Repayments Central Repayment Office, Coolshannagh, Monaghan	(047) 8 28 00
Exemptions VRT Exemptions Section, Burnfoot	(077) 6 82 53
For General Enquiries See Vehicle Registration Offices overleaf	



# PROVINCIAL TELEPHONE NUMBERS

## List - Continued

VEHICLE REGISTRATION OFFICES	
Carlow, Potato Market	(0503) 3 14 75
Carrick-on-Shannon, Government Offices, By Pass Rd	(078) 2 14 44
Castlebar, Government Offices, Michael Davitt House	(094) 2 11 31
Cavan, Farnham St	(049) 436 2072
Clonmel, Butter Market, Market St	(052) 2 66 55
Cork, Government. Offices, Sullivans Quay	(021) 96 87 83
Donegal, Bridgend	(077) 6 81 16
Dundalk, Carrickcarnan	(042) 937 1386
Dundalk, St Paricks Hall	(042) 933 4191
Ennis, Govt Offices, Kilrush Rd	(065) 684 1200 & 1890 20 20 33
Galway, Custom House, Flood St	(091) 56 71 91
Kilkenny, Government Offices, Hebron Road	(056) 5 23 55
Lifford, Road Station	(074) 4 12 99
Limerick, Sarsfield House, Francis Street	(061) 41 53 66
Longford, Richmond Street	(043) 4 780 18
Mallow, 25 O'Brien Street	(022) 2 12 87
Monaghan, Coolshannagh	(047) 8 19 75
Mullingar, Spoutwell Lane	(044) 4 22 22
Naas, St David's House, North Main Street	(045) 87 48 44
Navan, Commons Road	(046) 2 92 89
Nenagh, Government Offices	(067) 3 35 33
Portlaoise Government Offices, Abbeylax Rd	(0502) 6 05 81
Roscommon, Castle St	(0903) 2 57 84
Sligo, Conway Buildings, Quay St	(071) 6 91 70
Tralee, Government Offices, Spa Rd	(066) 712 1480
Tullamore, Government Offices	(0506) 5 25 84
Waterford, Government Offices, The Glen	(051) 87 70 11
Wexford, Cornmarket	(053) 4 67 14
Wicklow, Unit 14 The Mall Centre	(0404) 6 89 81
CUSTOMS NATIONAL DRUGS TEAM	
Confidential Freefone	1800 295 295
Bantry	(027) 5 15 62
Cork, Centrepark Hse	(021) 31 54 22
Cork Maritime Unit, Ringaskiddy	(021) 37 86 30
Galway	(091) 56 86 39
Letterkenny	(074) 2 66 60
Limerick	(061) 31 03 10
Rosslare Harbour	(053) 3 32 92
Shannon Airport	(061) 47 42 71
Sligo	(071) 7 12 75 & (071) 7 12 76
Maritime Unit	(071) 5 01 31
Tralee	(066) 712 8540
Waterford	(051) 85 30 25

GENERAL SMUGGLING PREVENTION (including offences involving marked gas oil, smuggled tobacco products spirits etc.)	
INFORMATION CONCERNING SMUGGLED UNREGISTERED VEHICLES Confidential Line	(01) 874 7129

RMS TASK UNITS	
Bantry	(027) 5 03 24
Castlebar	(094) 2 16 68
Clones	(047) 5 10 44
Cork	(021) 31 10 24
Dundalk	(042) 3 40 31
Galway	(091) 56 71 91
Letterkenny	(074) 2 63 24
Limerick	(061) 31 04 23
Rosslare Harbour	(053) 3 32 92
Sligo	(071) 7 12 75
Tullamore	(0506) 5 25 84
Tralee	(066) 712 1480
Waterford	(051) 87 70 11

PORT AND AIRPORTS CUSTOM & EXCISE OFFICES	
Arklow North Quay	(0402) 3 25 53
Cork Airport	(021) 96 16 96
Cork Tivoli Container Compound	(021) 50 14 27
Drogheda Port	(041) 983 2311
Drogheda Merchants Quay	(041) 983 8380
Dundalk	(042) 3 42 48
Foynes	(069) 6 51 51
Galway	(091) 56 71 91
Greenore	(042) 937 3214
Killybegs	(073) 3 10 70
Knock, Horan International Airport	(094) 6 72 75
Limerick	(061) 31 81 51
New Ross	(051) 42 12 20 & (051) 42 56 85
Rosslare Harbour	(053) 3 31 16
Ringaskiddy Ferryport	(021) 37 85 37
Shannon, all offices	(061) 47 17 99
Shannon, Passenger Terminal only	(061) 47 10 76
Shannon Industrial Estate only	(061) 47 15 62
Waterford	(051) 87 70 11
Wicklow	(0404) 6 72 22

FACILITATION STATIONS	
Carrickcarnan	(042) 937 1386
Greenore	(042) 937 3211
Monaghan (Coolshannagh)	(047) 8 15 52
GENERAL EXCISE STATIONS	
Dundalk	(042) 933 1071
Cavan	(049) 433 1596