

File Maintenance

Dead Letter Office (DLO) & Inspector Cancellation Stops

This manual should also be read in conjunction with [Procedure for cancelling a VAT registration manual](#)

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Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

1. Background

The importance of maintaining accurate and current address details for our customer base cannot be overstated. If this basic information becomes inaccurate or out of date then the efficiency and effectiveness of other Revenue programmes from return form issue to debt collection, is greatly diminished.

At various times throughout the year Revenue issues return forms/assessments/certificates/notices in bulk to its customers. Some of these are issued annually (PAYE & Assessing), some are issued monthly or on another periodic basis (PREM/VAT).

If the correspondence cannot be delivered by An Post it is returned to the relevant Revenue area, e.g. Branch, Collector General. The correspondence will have been undelivered for one of the following reasons:

- ☐ Gone away
- ☐ Not known
- ☐ Incomplete address
- ☐ Deceased
- ☐ Refusal to accept post.

2. A 01 Stop is a Dead Letter Office (DLO) Stop.

Revenue staff input a Stop 01 to prevent issue of further correspondence to the same address. The effect of this has been to prevent the issue of returns, demands etc., until the correct address has been input and the stop lifted.

Clearly it is not in Revenue's interest to have tax on record, which we are not actively pursuing, and customers with whom we are not corresponding.

It is, therefore, essential that we (a) take measures to actively prevent DLO cases arising and (b) deal promptly and effectively with those that do.

3. Responsibility for Working DLOs

The Revenue Branch to which a customer is assigned is responsible for working DLOs to finality i.e. either a new address is established, or the customer's registration is cancelled.

4. Transmission of DLOs to Revenue Districts

DLOs are returned by An Post to the mailing room at the Computer Centre in John's Rd who immediately forward them on to the business user of the correspondence i.e. the Collector General's Office in Limerick (Business Taxes) or the warehouse in Santry (Personal Taxes).

a) **Business Taxes**

The Collector General's Office will distribute the DLOs received to relevant Revenue Branches on a weekly basis without carrying out any investigations or entering a DLO stop.

b) **Personal Taxes**

The warehouse in Santry distributes DLOs for Notices of Assessment in respect of IT/CT/CGT to relevant Revenue Branches on a daily basis, together with any correspondence returned DLO which originally issued from the Districts.

5. Indoor Procedures

Initially the DLO should be worked in the Customer Registration Unit or Customer Service area depending on the Divisional structures. DLOs are scanned to the iC (integrated Contacts) system.

Appendix 1 provides step-by-step instructions on how to carry out the various computer procedures associated with the checklist.

The list below sets out the investigations, which **should** be carried out to establish the customer's current address.

- ☐ Check CRS to establish if new address has been updated on record. (If yes, re-issue mail item to latest address).
- ☐ If new/alternative address is **not** on record input DLO stop 01 at official address. Enter a note on Customer Notes to record that a DLO enquiry has commenced and the reason shown on the envelope for non-delivery by the Post Office, e.g. gone away, not known etc.
- ☐ Check the Local Property Tax record in IBI.

- ☐ If DLO refers to the Official Address, phone Customer/Agent/Solicitor to ascertain new address(s). If phone number is not on CRS, check local phonebook/yellow pages via the internet if a directory is not available in hard copy.
- ☐ Check Thom's Directory via the internet if a directory is not available in hard copy.
- ☐ Check CRS and AIM notes including relationships
- ☐ Check RCM to see if a recent compliance intervention was conducted
- ☐ Check TRS file (Tax relief at source for mortgage holders)
- ☐ If the case is very recently registered, contact the relevant registration unit. It may be that customer is new to the area or has not informed the local Post Office of the existence of a new Limited Company.
- ☐ If DLO is at Business or Mailing Address, cease the address. If a phone number is available phone customer or agent to confirm that official address is correct. If a phone number is not available resend items to the official address enclosing enquiry letter requesting current address/phone no./fax no./Email address.
- ☐ Check most recent returns, files available i.e. IT, CT Return, VAT & RCT files and iC system. Check if the customer is the holder of an excise licence e.g. publican, auctioneer etc., or if they submitted a Tax Clearance application form.
- ☐ Check for an Email address for customer and contact them by Email
- ☐ Check spouse's PPSN if different
- ☐ Check if customer has a current PAYE employment.
- ☐ Check local knowledge in the office
- ☐ Check all available 3rd Party Data sources received such as Department of Social Protection, Department of Agriculture, Food and Marine, Department of Jobs, Enterprise and Innovation located in IBI.
- ☐ Check vehicle registration records located in IBI.
- ☐ Check Merchant Acquirer address in IBI
- ☐ Check ST21 records
- ☐ Check CRO records via IBI if the DLO relates to a company.

6. Outdoor Procedures

Comprehensive indoor checking will have attempted to contact the taxpayer as outlined in section 5.

If all of these investigations fail to establish the customer's current address, consideration should be given to paying a visit to the failed address to attempt to progress the matter through local knowledge etc. In preparation for this action a report of all returns and taxes outstanding should be prepared.

If it is determined by the Branch that a visit is required, then a compliance intervention must be opened in RCM and referred to the outdoor officer who will make the visit.

Given the comprehensive nature of the investigations which will have already taken place, consideration must be given to materiality and tax at risk. An officer at HEO level should select suitable cases for an outdoor visit.

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