Tax and Duty Manual Part 37-00-42

Guidelines for use of the Access Supports Marker

Part 37-00-42

Document reviewed July 2024



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Tax and Duty Manual Part 37-00-42

Table of Contents

Table of Contents	
1 Introduction	3
2 Qualifying Reasons	3
2.1 Age	4
2.2 Poor Broadband	4
2.3 Additional Supports	4
3 Access Supports Marker and exemption from mandatory e-filing	

1 Introduction

Revenue is committed to providing our customers with access to our services to assist them in managing their tax affairs.

Connecting Government 2030 - A Digital and ICT Strategy for Ireland's Public Service¹ sets out a digital first approach that will ensure digital is the preferred channel for people to access public services. While we are committed to delivering and improving digital services, we are aware that they are not suitable for some customers due to either ability or access issues.

To assist customers that cannot use our online services, an Access Supports Marker is available to customers on an opt-in basis. This marker will be applied where customers advise that they have a need for additional supports and assistance in managing their tax affairs.

The Access Supports marker will allow:

- Customer Service Staff and caseworkers to quickly and easily identify customers who cannot use Revenue's online services and ensure they are not diverted to online channels when they contact Revenue;
- customers to request output to issue in hard-copy paper format; and,
- Revenue to tailor our systems and services once we have a better understanding of the needs of our diverse customer base. This will ensure that Revenue's customers that cannot use online services receive the same level of priority in service delivery as customers who can use the online services.

Revenue's customers and caseworkers are aware that customers who have a disability may prefer to engage with Revenue using assistive technology and programmes such as JAWS (Job Access with Speech) i.e. It may be preferable for the customer to interact with Revenue via online channels and e-forms rather than hard-copy paper format.

2 Qualifying Reasons

The marker applies on an opt-in basis to:

- Customers aged over-65, if required by the customer.
- Customers with no or very poor broadband
- Customers who have additional access support requirements as a result of a disability or other reason (there is no requirement for customers to provide details of the nature of their disability).

¹ https://www.gov.ie/pdf/?file=https://assets.gov.ie/220390/79ac70c6-f2d9-4b5e-8960-c833a0b40efb.pdf#page=null

Tax and Duty Manual Part 37-00-42

2.1 Age

Caseworkers and Customer Service Staff should continue to recommend online services in the usual manner and should not assume that older customers are unable to use online services. However, some older customers may not have computer access or experience and may therefore be unable to use the online services. These customers can opt for the Access Supports Marker option.

2.2 Poor Broadband

A customer can opt for the Access Supports Marker if they do not have access to the internet due to poor or no broadband coverage.

Note that where a customer with the Access Support Marker on record for Poor Broadband advises Revenue of a change of address, the operator should enquire if broadband is now available and if the Access Supports Marker can be removed.

2.3 Additional Supports

A customer will be considered as requiring additional supports if the person has a substantial restriction in capacity to carry out business via online channels by reason of an enduring physical, sensory, mental health or intellectual impairment. The category criteria is based on the definition of a 'disability' from the Disability Act 2005 and includes customers who are Deaf, Blind or have other physical impairments which mean they cannot use online services.

A substantial restriction means one which is permanent or likely to be permanent and results in a significant difficulty in communication, learning or mobility or in significantly disordered cognitive processes.

3 Access Supports Marker and exemption from mandatory efiling

The vast majority of Revenue's customers are legally obliged to make payments and file returns electronically. A customer may be exempt from their obligation to e-file if Revenue is satisfied they don't have the capacity to do so. An application for an exemption must be approved by Revenue. It is important to note that the application of the Access Supports Marker does not automatically entail an exemption from mandatory e-filing. Exemption from e-filing is a separate process Further information on the exemption from mandatory e-filing is available from the Revenue website <a href="https://example.com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-com/here-c

Tax and Duty Manual Part 37-00-42



This manual is cultienth subject to teniem and some position. The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.