Co-operative Compliance Framework - Large Corporates Division and High Wealth & Financial Services Division

Document last updated December 2025

Table of Contents

1 Introduction 4
1.1 What is Co-Operative Compliance? 4
2 Contrast between CCF and Non-CCF 5
2.1 Mutual Benefits 5
3 Co-operative Compliance Framework Process 7
3.1 Obligations 7
3.2 Joining CCF 7
3.3 Exclusions from Joining CCF 8
3.4 Formal Acceptance into CCF 8
3.5 Annual Risk Review Meeting 9
4 Tax Control Framework 10
4.1 What is a Tax Control Framework? 10
4.2 Function of a Tax Control Framework 11
4.3 Suitability of a Tax Control Framework 11
5 CCF: Transfer Pricing, Customs, Excise 11
5.1 CCF and Transfer Pricing 11
5.2 Authorised Officers 12
5.3 CCF and Customs 12
5.4 CCF and Excise 12
6 CCF and RCM 13
7 Contacting LCD or HW&FSD 15
8 Opinions/Confirmations 16
9 Group Acquisitions and CCF 16
9.1 CCF Group acquiring non CCF Group 17
9.2 Non-CCF Group acquiring a CCF Group 17
10 Group Leaving CCF 18
10.1 Group's Decision 18
10.2 Revenue Decision 18
10.3 Where a CCF Group is Transferred out of LCD/HW&FSD 18
10.4 CCF Group, or a CCF Group Company, Liquidated or placed in Examinership 19
11 Monitoring the effectiveness of co-operative compliance 19
11.1 CCF Quality Assurance Team 19

11.2 Annual Quality Assurance Review 19
Appendix 1 - Application Form 21

1 Introduction

This manual contains general information on the procedures and operation of the Co-operative Compliance Framework (CCF) by the Large Corporates Division (LCD) and High Wealth & Financial Services Division (HW&FSD).

1.1 What is Co-Operative Compliance?

Co-operative Compliance also described internationally as "Enhanced Relationship" or "Horizontal Monitoring", is the creation and development of a relationship between the taxpayer and the tax authority or tax administration based on trust and co-operation from both parties in order to achieve the highest level of voluntary tax compliance and certainty.

Revenue is aware that taxpayers wish to be tax compliant, want certainty on their tax position and do not want surprises. Revenue, therefore, encourages taxpayers to self-review. Revenue also facilitates the correction of errors by allowing a taxpayer 'self-correct without penalty' and submit 'unprompted qualifying disclosures' as provided by the Code of Practice for Revenue Compliance Interventions.

CCF forms a mutually supportive relationship between Revenue and large corporates in LCD and HW&FSD, with the aim of ensuring that the taxpayer is fully tax compliant with their tax, customs and excise obligations. Given the complexities of tax law and regulation, unintentional errors can sometimes arise. CCF aims to prevent these errors from occurring.

The CCF approach involves Revenue and the taxpayer agreeing actions to ensure tax compliance. It is a voluntary programme and the process of joining the CCF is set out in section 3. The taxpayer can opt out of the programme at any stage. Likewise, Revenue can decide to withdraw from co-operative compliance any taxpayer that does not honour the agreed plan. Formal agreements are not necessary as the system depends on a high degree of trust. However, when accepted into the programme, a letter of confirmation is issued by Revenue.

Tax advisors/agents have an important role to play in CCF. The extent to which tax advisors/agents are involved is a matter for the taxpayer and their advisors/agents to decide. For example, a taxpayer may decide to work with their advisors/agents:

- on the regular self-reviews (to identify errors, risks, or under declarations) that are a feature of CCF,
- in preparation for, or in participation at, the annual risk review meetings with LCD/HW&FSD,
- in advising and interacting with LCD/HW&FSD in advance of any restructurings, reorganisations, or other major transactions.

2 Contrast between CCF and Non-CCF

The following Table contrasts the engagement a Group receives under the CCF as opposed to non-CCF.

Co-operative Compliance Framework	**Not in Co-operative Compliance Framework**
Revenue recognition that the Group has met the compliance criteria for entrance into CCF.	Not applicable.
Dedicated Case Manager.	No dedicated Case Manager - Contact with LCD or HW&FSD is initiated through the Divisional email address (using MyEnquiries), phone number or postal address.
A reduced level of compliance interventions.	Level 2 Revenue Audit, Risk Reviews, and other compliance interventions.
A Verification Programme to verify compliance with the obligations and commitments under the CCF.	Level 2 Revenue Audit, Risk Reviews, and other compliance interventions.
Interventions are mainly at level 1 profile interview and compliance contact, with the right to make an unprompted qualifying disclosure. A Level 2 compliance intervention may occur in exceptional cases e.g., transfer pricing.	Level 2 Revenue Audit, Risk Reviews, and other compliance interventions.
Annual Risk Review Meeting: Customs and transfer pricing staff at the Annual Risk Review Meetings, as relevant.	No formal meeting programme.
Annual Risk Review Plan agreed by both parties.	Not applicable.
In the main, a self-review disclosure will be reviewed by way of a Level 1 intervention. A Level 2 compliance intervention will generally only arise where the findings of the initial intervention indicate that a Level 2 compliance intervention is required.	Normal review programme including the possibility of Level 2 or level 3 compliance intervention.
A streamlined process for approval of Corporation Tax and VAT refund claims.	Normal customer service levels.

2.1 Mutual Benefits

Benefits from engaging in the CCF process accrue to both taxpayers and Revenue.

The benefits for the taxpayer include:

- Revenue having a better understanding of how the business operates and recognising the difference between business driven and tax driven decisions and thereby minimising possible misunderstandings.

- Having a relationship with Revenue that is based on trust, mutual understanding, accessibility, openness and transparency.

- Ease of access to a Dedicated Case Manager to resolve misunderstandings or progress major and/or urgent issues.
- Providing taxpayers with an open communications channel in order to engage with Revenue to obtain Revenue's view in relation to specific tax-related matters.
- The possibility for reduced compliance costs.
- Fewer audit and compliance interventions from Revenue.
- Greater certainty in relation to tax exposure.
- Level 1 interventions and the right to make an unprompted qualifying disclosure.
- Having the opportunity to highlight problems with the tax code or its administration that is affecting the Group.

The benefits for Revenue include:

- Having a relationship with the Group based on trust, mutual understanding, accessibility, openness and transparency.
- Being able to predict with confidence what position the Group will take regarding tax issues.
- Having a better understanding of the business of the Group and ease of access to decision makers within the Group to progress urgent matters.
- Greater certainty when forecasting tax yield.
- Gaining business insights to inform discussions on the tax code and its administration.
- CCF Groups show by their engagement with Revenue that Level 2/Level 3 compliance interventions are unnecessary, except in exceptional circumstances. This allows Revenue to focus more on Level 2/Level 3 compliance interventions/enforcement for the riskiest cases.
- Confidence in the accuracy and timeliness of tax returns and tax payments.
- Reduced administration costs.

3 Co-operative Compliance Framework Process

3.1 Obligations

Participants in the Co-operative Compliance Framework are obliged to:

- Meet all tax obligations in accordance with legal requirements.
- Commit to on-going self-reviews and where risks, under-declarations, or errors are identified, to inform Revenue.
- Conduct an Annual Risk Review Meeting with Revenue.
- Undertake risk reviews, as discussed at the Annual Risk Review Meeting, within the agreed timeframes.
- Advise and consult with Revenue in advance of undertaking restructuring, reorganisations, or major transactions.
- Keep Revenue informed of economic and sectoral changes/insights.

3.2 Joining CCF

The opportunity to join the CCF programme is only available to Groups, including one company Groups, managed by LCD or HW&FSD. The Group turnover threshold for LCD and HW&FSD is €350million (previously €190m). In addition to the turnover threshold criteria, some cases are managed by LCD and HW&FSD on the specific sector. To note, there are some Groups excluded from participating in CCF, please refer to Section 3.3 for the excluded Groups.

Entry to CCF is governed by an application process that operates by way of a self-review based on a set of criteria followed by an evaluation of the application by Revenue. Please see Appendix I for a copy of the application form.

The application form sets out the criteria by which LCD/HW&FSD will assess if the Group is appropriate to CCF. **Applications to participate in CCF must encompass the entire Group**. It will not be possible to have a number of Group companies in CCF and a number not in CCF. Successful application is subject to the entire Group's Irish entities meeting the compliance criteria set out on the application form and to providing the information and documentation required as part of the application process.

On an exceptional basis, a Group will be considered for entry to CCF where a related non-Irish tax resident company, which is owned outside the Irish Group, is trading/operating in Ireland through a Permanent Establishment (PE) and has no, or only nominal, interaction with the Irish Group. In such a case, the non-Irish resident entity will not be part of CCF.

Applicants who can answer "Yes" to all of the questions, which are listed under Part A of the application form (Appendix I), meet the criteria for entry into the CCF programme. If the answer to **any** of the questions is "No" the Group is not eligible

for entry to the CCF programme. Eligible Groups are entitled to apply to join CCF at any stage throughout the year.

The completed application form, together with the additional documentation requested, can be returned by ordinary email if the Group is TLS enabled with Revenue. Otherwise, all correspondence should be submitted through MyEnquiries.

LCD and HW&FSD will review its case base and inform those Groups, who have not previously been informed, of the CCF process and their eligibility to apply to participate in CCF.

3.3 Exclusions from Joining CCF

As referenced at Section 3.2, the opportunity to join the CCF programme is only available to Groups, including one company Groups, managed by LCD or HW&FSD. However, the following are excluded from joining:

- "Section 110" companies, including "section 110" companies that are part of a Group,
- Funds (but not REITs and not major fund managers and administrators which otherwise meet the thresholds to be assigned to LCD/HW&FSD),
- Partnerships,
- Companies managed by LCD or HW&FSD because the entire sector is in LCD or HW&FSD, but the company, otherwise, does not meet the thresholds to be assigned to LCD or HW&FSD i.e., financial services (e.g., some aircraft leasing), insurance companies, remote bookmakers, and remote betting intermediaries. Please refer to section 10.3 for further details of assignment thresholds.

3.4 Formal Acceptance into CCF

There is a formal acceptance of the application to enter the CCF. Once the Case Manager has reviewed the application and verified that the criteria set out in the application form are met, a formal acceptance letter will be issued by the Branch Manager. The text of the formal acceptance letter is contained in Appendix 2.

A formal refusal letter will issue where the Case Manager has reviewed the application and established that the criteria set out in the Application Form are **not** met. The formal refusal letter will be issued by the Branch Manager and will outline the criteria not met. The text of the formal refusal letter is contained in Appendix 3.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

3.5 Annual Risk Review Meeting

An Annual Risk Review Meeting will be held between the Group and the Revenue Case Manager in order to confirm that the Group is meeting its obligations and commitments under the CCF and to develop relationships. The meeting must be an annual meeting with a minimum of one Group representative in attendance. It is a matter for the Group to decide if its Agent will attend the meeting. In order to allow the taxpayer and their Agent to adequately prepare for the meeting, Revenue will issue an agreed agenda for the meeting no later than 4 weeks before the meeting date.

Exceptionally and at Revenue's discretion, e.g., where a Group's tax affairs are less complex or a Group's tax payments are on the relatively low side, the Risk Review Meeting can be held on a less frequent basis, e.g., every 18 months or 2 years. Where this arises, the relevant Group will be made aware of the arrangement and the reduced frequency of Risk Review meetings.

In advance of the Annual Risk Review Meeting, the Case Manager is required to issue a notification to the Group (and advisor/agent, if appropriate) setting the date, time, attendees and outlining the proposed agenda for the meeting. The Group will be given the opportunity to add additional items to the agenda in advance of the meeting.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

The notification letter should advise that the meeting will be conducted as a Profile Interview under the Code of Practice for Revenue Compliance Interventions. This preserves the right of the Group to make unprompted voluntary disclosures on foot of any issue which is raised at, or emerges from, the annual risk review meeting.

The Annual Risk Review Meeting will have a risk-based focus. The agenda issued by Revenue will include specific risk area(s). The Group will be required to complete annual self-review(s) that focus on the identified risk areas. By the end of the meeting, there should be agreement on what is expected from the Group for each self-review item.

Revenue accepts that some of the items identified for self-review may be sufficiently addressed at the meeting, in which case Revenue will confirm in writing after the meeting that the item has been satisfactorily resolved. Likewise, in the course of a meeting an issue may be identified which warrants further examination. Again, Revenue will confirm in writing after the meeting that the issue identified needs to be the subject of a self-review.

As a Profile Interview is a non-audit compliance intervention, it does not restrict the companies' right to make an "unprompted qualifying disclosure" in relation to these matters, where appropriate.

Revenue will not list for discussion at the annual risk review meeting any matter which is the subject of litigation (either at the Tax Appeals Commission or elsewhere) unless the Group specifically asks for such a discussion.

The first meeting will differ in format to subsequent meetings as it will involve scene setting. Revenue will seek to gain an in-depth understanding of how the business operates, the Group structure, the remuneration model (if any) adopted by the Group and the broad principles of the Tax Control Framework in place. Subsequent meetings will focus more on any updates to these structures and models.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

4 Tax Control Framework

4.1 What is a Tax Control Framework?

As part of the CCF application process, a Group will be required to confirm to Revenue, that it has the broad principles of a tax control framework in place in respect of:

A. **Tax Strategy Established**: This should be clearly documented and owned by the senior management of the Group.
B. **Applied Comprehensively**: The tax strategy needs to govern the full range of the Group's activities.
C. **Responsibility Assigned**: The role of the Group's tax department and its responsibility for the implementation of the tax strategy should be clearly recognised and properly resourced.
D. **Governance Documented**: Rules and reporting that ensure transactions and events are compared with the expected norms and that potential risks of non-compliance are identified and managed. The governance process within the Group should be documented and its effectiveness reviewed periodically.
E. **Testing Performed**: Compliance with the policies and processes of the tax strategy, its application and the governance of the process are regularly monitored, tested, and maintained.
F. **Assurance Provided**: The corporate governance, responsibilities, communications strategy, and overall risk management strategies are such that they can be outlined to Revenue, as required, to satisfy Revenue that the Group has the principles of a tax control framework in place.

A formal Tax Control Framework is not required from a Group before acceptance into the CCF. However, the Group will be required to give Revenue comfort that the Group has an appropriate internal control framework in place to manage risks, primarily tax risks, and that any such control framework contains all the elements one would expect to see in a formal Tax Control Framework.

4.2 Function of a Tax Control Framework

A Group's Tax Control Framework (or equivalent) should enable its management to achieve its objectives for the effectiveness and efficiency of the business processes, quality of the financial reports and compliance with the necessary tax legislation and regulations. The key objectives of implementing such a framework include:

- Identifying and managing tax risk within the organisation.
- Supplementing the broad Governance Statement specifically in relation to tax governance matters.
- Managing the impact of each specific tax risk on the organisation.
- Documenting steps which directors can take to manage tax risk of the Group.
- Formalising the role of the tax function.

4.3 Suitability of a Tax Control Framework

As part of CCF, Revenue will expect all participants to be fully transparent as to the different components of the Tax Control Framework (or equivalent). Revenue will typically assess the effectiveness of the Tax Control Framework across core parameters including:

- Detection of tax-related risks and opportunities.
- Disclosure of tax-related risks and opportunities.
- Preventing tax-related errors.
- Detection and correction of tax-related errors.
- The policies and process of its tax control function documented and evidence of periodical review and testing.

5 CCF: Transfer Pricing, Customs, Excise

5.1 CCF and Transfer Pricing

Compliance with transfer pricing provisions contained in Part 35A of the Taxes Consolidation Act (TCA) 1997 may form part of the Annual Risk Review Meeting. It will be a matter for the Revenue Case Manager to determine if a Revenue transfer pricing specialist should attend the Annual Risk Review Meeting.

However, it is important for both taxpayers and agents to be aware that transfer pricing compliance activities may take place outside of the formal CCF process. Revenue reserves the right to initiate a transfer pricing audit at any time and outside of the formal CCF process of engagement. The LCD TP Audit Branches will select

transactions for a TP audit from the entire LCD/HW&FSD case base, both CCF participants and non-CCF participants.

Review of transfer pricing reports may form an integral part of the Case Managers meeting preparation. Groups involved in transactions that are within the scope of the transfer pricing legislation are required to have such documentation available as may reasonably be required to demonstrate compliance with the legislation. Compliance with the transfer pricing requirements as set out above is subject to Revenue compliance interventions, including audit where applicable.

Revenue can review transfer pricing compliance through:

- A Transfer Pricing Compliance Review programme outlined in detail in section 3 of the Tax and Duty Manual (TDM) "Monitoring Compliance with Transfer Pricing Rules" and/or
- A Transfer Pricing Audit programme outlined in detail in section 4 of the TDM "Monitoring Compliance with Transfer Pricing Rules".

5.2 Authorised Officers

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

5.3 CCF and Customs

A Group will be refused entry into the CCF programme if any company within the Group has been found non-compliant with a Customs authorisation or licence within the last three years.

If a Group has significant interaction with Revenue on customs matters, a Revenue Customs specialist will attend the Annual Risk Review Meeting to address any customs compliance concerns, or other customs related matters, of the Group. It will be a matter for the Case Manager to determine if a Customs specialist should attend the meeting.

5.4 CCF and Excise

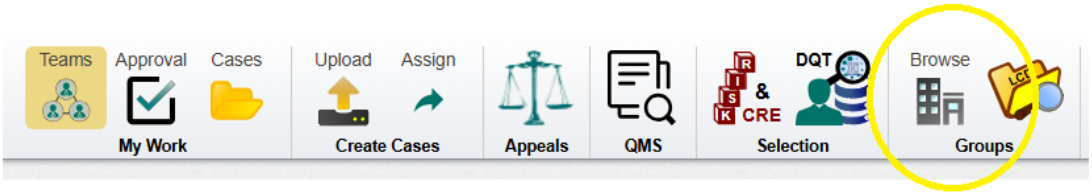
A Group will be refused entry into the CCF programme if any company within the Group has been found non-compliant with an Excise authorisation or Excise licence within the last three years.

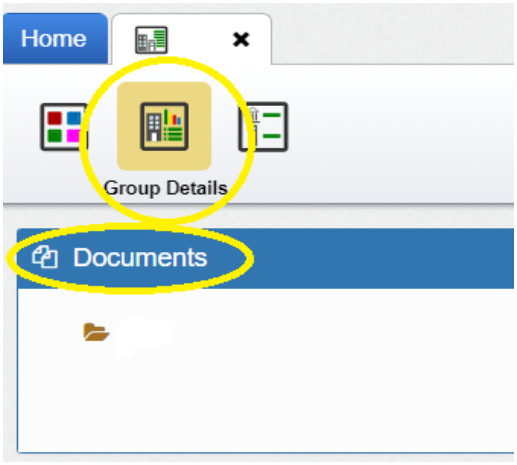
If a Group is an excise trader, compliance with mineral oi tax, alcohol products tax, tobacco products tax and excise warehousing rules will form a discrete part of the annual risk review meeting.

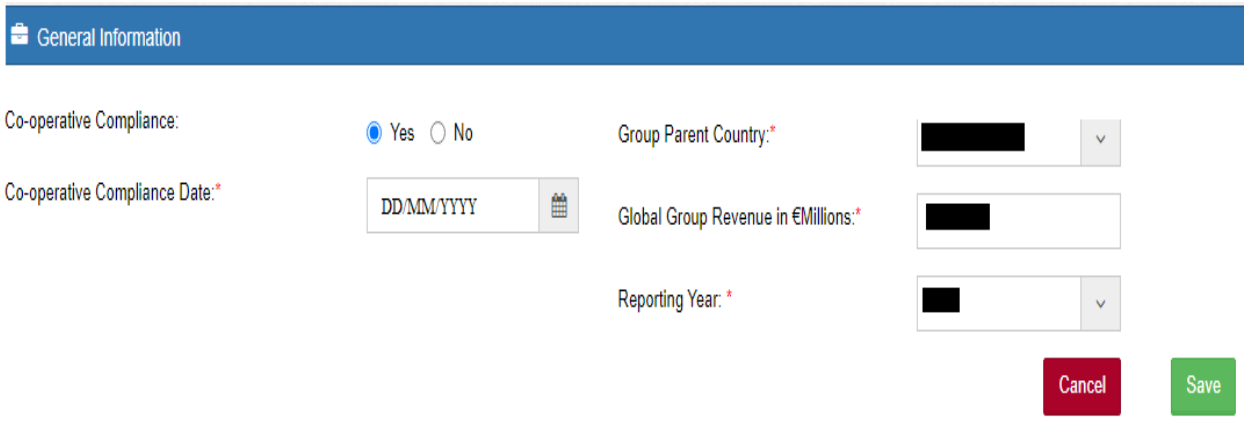
6 CCF and RCM

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

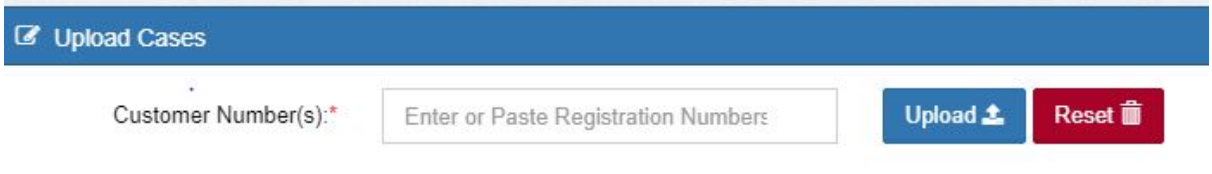
[…]

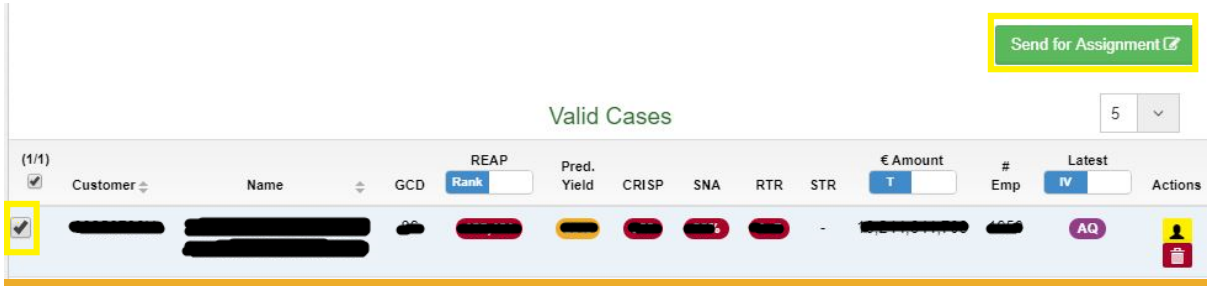


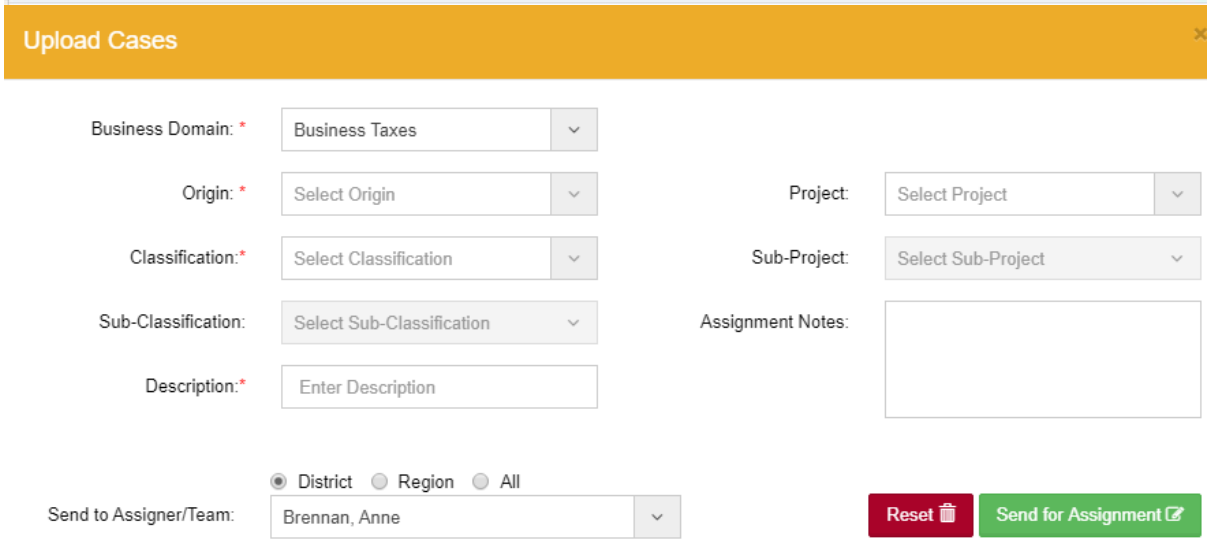



General Information
Co-operative Compliance:
Yes
No
Co-operative Compliance Date:*
DD/MM/YYYY
Group Parent Country:*
Global Group Revenue in €Millions:*
Reporting Year: *
Cancel
Save

Home
Upload
Teams
Approval
Cases
My Work
Upload
Assign
Create Cases
Appeals
DQT
CRE
Selection
Browse


Upload Cases
Customer Number(s):*
Enter or Paste Registration Numbers
Upload
Reset


Send for Assignment
Valid Cases
5
(1/1)
Customer
Name
GCD
REAP
Rank
Pred. Yield
CRISP
SNA
RTR
STR
€ Amount
T
Emp
Latest
IV
Actions
AQ


Upload Cases
Business Domain: *
Business Taxes
Origin: *
Select Origin
Project:
Select Project
Classification:*
Select Classification
Sub-Project:
Select Sub-Project
Sub-Classification:
Select Sub-Classification
Assignment Notes:
Description:*
Enter Description
District
Region
All
Send to Assigner/Team:
Brennan, Anne
Reset
Send for Assignment

7 Contacting LCD or HW&FSD

Once a Group has been accepted into the CCF programme, the Group will be provided with the contact details of its dedicated Revenue Case Manager. The Group can contact this Case Manager directly for all queries.

In order to provide Groups with a level of continuity, Revenue will endeavour to ensure that Case Managers are assigned for a period of 5 years. In accordance with best practice procedures, where a Case Manager has been in place for 5 years or more Revenue will generally assign a new Case Manager.

It is important that a Revenue approved secure electronic channel of communication is used for all correspondence with Revenue. If the Group's email domain is TLS enabled, the Group can email the Case Manager directly. If the Group's email domain is not on this list, the Group should contact the Case Manager using MyEnquiries via ROS.

In the interest of efficiency, it is encouraged that CCF Groups forward queries relating to the following functions directly to LCD's Customer Services Branch at largecasesdiv@revenue.ie or HW&FSD's Customer Service Branch at HWFSDCustomerServiceUnit@revenue.ie as appropriate and copy the relevant Case Manager on the correspondence:

- Letters of Residence (including VAT Status).
- Stamp Duty Levies Processing.
- Dip 1A Processing.
- Mandatory eFiling.
- ROS eFiling Support.
- PAYE Exclusion Orders.
- Tax Equalisation Process.
- VAT 56 Applications.
- PAYE Dispensation Orders.
- CG50 Processing.
- VAT Group Applications.
- Registrations.
- TLS enablement.
- Agent Link notifications.
- Withholding Tax Claim Forms.

The above functions are dealt with by LCD's or HW&FSD's Customer Services Branch for both CCF and non-CCF cases. CCF cases will be prioritised, but all cases will be dealt in accordance with Revenue customer service standards.

8 Opinions/Confirmations

The procedure for requesting an opinion/confirmation for a CCF company in LCD is outlined in detail in the Large Corporates Division: Opinions/Confirmations on Tax/Duty Consequences of a Proposed Course of Action TDM. This procedure should also be followed for a CCF company in HW&FSD. An updated Opinions/Confirmations on Tax/Duty Consequences of a Proposed Course of Action TDM for HW&FSD will issue in due course.

The manual outlines the circumstances in which LCD or HW&FSD will provide an opinion/confirmation in advance of a transaction and the procedures that should be followed to ensure that the request is dealt with as efficiently as possible.

Requests for an opinion/confirmation must be submitted in writing to the dedicated Case Manager assigned to the CCF Group in LCD or HW&FSD (as appropriate), except for certain cases covered in the Tax and Duty Manual.

A taxpayer or tax advisor/agent applying to LCD or HW&FSD for an opinion/confirmation must complete and submit a Form RTS 1A in line with the requirements set out in the manual. This procedure must be followed in all cases.

Additional mandatory information where exchange of information requirements apply:

Council Directive (EU) 2015/2376 of 8 December 2015 (the "Directive"), which amends Council Directive 2011/16/EU, requires the mandatory automatic exchange of cross-border rulings where such rulings may affect the tax base of another Member State. In addition, an OECD framework for the compulsory spontaneous exchange of information in respect of six categories of taxpayer specific rulings was adopted as part of Action 5 of the OECD/G20 Base Erosion and Profit Shifting (BEPS) project. Revenue's arrangements for implementing the requirements of the Directive and the OECD framework are set out in the TDM, Revenue Arrangements for Implementing EU and OECD Exchange of Information Requirements in Respect of Tax Rulings.

Where an advance opinion/confirmation being sought by a taxpayer comes within the scope of the exchange of information requirements, mandatory additional information must be provided at the time the opinion/confirmation is requested. The additional mandatory information required is set out in section 4.5 of the manual. Failure to provide this mandatory information will result in a delay in the opinion/confirmation being issued by Revenue.

9 Group Acquisitions and CCF

Where a CCF Group acquires another entity/entities or where a CCF Group is acquired by another entity, it is important that the Case Manager is advised immediately.

9.1 CCF Group acquiring non CCF Group

All entities in a Group must be included in the CCF application in order for the Group to gain entry to CCF. Therefore, if a Group wishes to remain in CCF after acquiring non-CCF entities, it must apply the CCF rules to the entities it has acquired and make a new CCF application for the entire newly expanded Group.

Where the non-CCF entity being acquired is small relative to the overall Group, Revenue will not require a full CCF application and will accept an undertaking from the Group that the new entity will be subject to the same standards as the CCF Group including adherence to the Tax Control Framework. Where Revenue has concerns regarding the eligibility of the acquired entity particularly regarding previous compliance history a full application process may be required.

A transition period of 12 months will be granted. For the duration of the transition period, the expanded Group will be treated as if it is in CCF.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

9.2 Non-CCF Group acquiring a CCF Group

If the acquiring Group has a particularly poor payment/compliance record and a history of non-cooperation, then the Branch Manager will make the decision that the acquired Group is removed from CCF.

If there are no issues with the acquiring Group, then on the acquisition of the CCF Group, the newly expanded Group will be immediately asked if it intends bringing the entire Group into CCF.

If the answer is yes – the whole Group will immediately be treated as if it is in CCF and given a 12-month transition period to make a new CCF application.

If the answer is no – the whole Group will immediately be removed from CCF. The acquired Group will be given the opportunity to complete any previously agreed self-reviews while in CCF.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

10 Group Leaving CCF

10.1 Group's Decision

Participation in CCF is entirely voluntary. However, once a Group has committed to join CCF it must adhere to its commitment to fulfil its obligations under CCF. Also, a Group may withdraw from CCF at any time by simply informing the Branch Manager in writing that it no longer wishes to participate in CCF. Where this happens, Revenue will issue a letter acknowledging the Group's withdrawal from CCF.

10.2 Revenue Decision

As referenced in Section 3.2, participation in CCF is currently only open to those Groups that are managed by LCD/HW&FSD. The turnover criteria to be managed in those divisions is €350 million (previously €190m). In addition to the turnover criteria, a case may be managed by HW&FSD based on the specific sector.

Where a Branch Manager decides that a Group is no longer meeting the criteria or the Group does not fulfil its commitments and obligations under the CCF (see section 3.1), the Branch Manager will issue a formal letter (Appendix 4) to the Group, outlining the specific concerns and reasons for same and will invite the Group to outline its proposal to satisfy the Branch Manager of its continued commitment to the CCF. If, following receipt of this proposal, the Branch Manager is not satisfied, a formal letter (Appendix 5) will be sent, advising the Group that their continued participation in CCF is withdrawn and the basis for this decision.

10.3 Where a CCF Group is Transferred out of LCD/HW&FSD

As referenced in Section 3.2, participation in CCF is currently only open to those Groups that meet the entry criteria, i.e. based on the sector or where the Group turnover is greater than €350million, for their tax affairs to be managed by LCD or HW&FSD.

Where a Group no longer meets the criteria for being managed in LCD/HW&FSD, the relevant Division will write to the Group notifying it accordingly and explain that as CCF only applies to Groups which meet the criteria for assignment to LCD or HW&FSD that arrangements may need to be put in place to manage the transition out of both CCF and LCD or HW&FSD. (Appendix 8).

If the Annual Risk Review Meeting for the year has already been held, reallocation of the case to another Revenue Operational Division will only take place once all outstanding issues between Revenue and the Group, including matters raised at the immediately preceding and any other previous CCF Risk Review Meeting, have been finalised.

Immediately all outstanding issues have been resolved, Revenue will again write to the Group informing it that with effect from a stated date it will no longer be a member of CCF and that at some time subsequent to this date the Group will be reallocated to another Revenue Operational Division.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

10.4 CCF Group, or a CCF Group Company, Liquidated or placed in Examinership

Participation of a Group or a Group Member in CCF will cease for any Group or Group company that is placed in liquidation or which enters the examinership process. The cessation will take place from the date of the commencement of the liquidation or the examinership.

11 Monitoring the effectiveness of co-operative compliance

CCF requires trust and co-operation from both the taxpayer and Revenue in order to achieve the highest level of voluntary tax compliance and certainty. In order to ensure the effectiveness of this framework for both the taxpayer and Revenue, a robust Quality Assurance (QA) programme is conducted annually.

11.1 CCF Quality Assurance Team

A CCF Quality Assurance team, led by the Large Corporates Divisional Office, will conduct a review on an annual basis. The team will be comprised of case workers from different Branches within LCD and HW&FSD and supported by Compliance Policy and Evaluation Branch from the Corporate Governance, Accounting and Reporting Division.

11.2 Annual Quality Assurance Review

As part of the annual QA examination, a robust sample of closed cases will be randomly selected from RCM based on the CCF label. A comprehensive QA checklist will be maintained by the Divisional Office in LCD and this checklist will enable the reviewer to examine if the CCF process has been followed. The areas being examined will include:

- the application process for entry into CCF has been followed,
- the Annual Risk Review Meeting was held and documented,
- identified risk(s) were addressed at either the annual review meeting or subsequent engagements,
- there was full co-operation in addressing the risk(s), and
- whether the streamlined system for processing CT and VAT refund claims has been followed.

Upon completion, the findings of this review will be provided to the Assistant Secretary in charge of LCD and HW&FSD (as appropriate).

Appendix 1 - Application Form

Application and Self Review Criteria for entry to the Co-operative Compliance Framework (CCF) for Groups

Self-Review Criteria for entry into CCF. The Self Review period covers the Tax returns filed in the last three years.			
Part A	**Compliance record for each company within your Group in respect of tax and duty obligations to the Revenue Commissioners.**	**Yes**	**No**
1	For each company in your Group, have returns been filed in respect of each tax and duty for which the company has an obligation to submit a return to the Revenue Commissioners i.e., would each company meet Revenue's criteria to obtain Tax Clearance?		
2	For each company in your Group, are all tax and duty liabilities paid up to date to the Revenue Commissioners i.e., would each company meet Revenue's criteria to obtain Tax Clearance?		
3	Can you confirm that, within the last three years, no company within your Group has had a settlement1 with the Revenue Commissioners under the Code of Practice for Revenue Compliance Interventions which attracted a penalty of 15% or more. To recognise the materiality of the settlement in the context of the overall Group if a penalty of 15% or more formed part of a settlement but the full payment (i.e. tax, interest and penalty) to Revenue under the settlement did not exceed 1% of the Group's payment of Irish taxes and duties in the calendar year in which the payment under the settlement arose, you may answer yes to this question.		
4	Where any company within your Group, within the last three years, has had a settlement with the Revenue Commissioners can you confirm that new procedural controls have been implemented to identify and prevent future occurrences of the same or similar issues?		

[1] A settlement which includes a tax avoidance surcharge of 15% or more will disqualify a Group from the CCF. This footnote relates to all references of a 'settlement' in this document.

5	Can you confirm that, within the last three years, no company within your Group has been found to be non-compliant with a Customs or Excise authorisation or licence administered by the Revenue Commissioners?		
6	Can you confirm that the Group has the broad principles of a tax control framework in place[2] in respect of each of the following: A. **Tax Strategy Established:** This should be clearly documented and owned by the senior management of the Group. B. **Applied Comprehensively**: The tax strategy needs to govern the full range of the Group's activities. C. **Responsibility Assigned**: The role of the Group's tax department and its responsibility for the implementation of the tax strategy should be clearly recognised and properly resourced. D. **Governance Documented**: Rules and reporting that ensure transactions and events are compared with the expected norms and that potential risks of non-compliance are identified and managed. The governance process within the Group should be documented and its effectiveness reviewed periodically. E. **Testing Performed**: Compliance with the policies and processes of the tax strategy, its application and the governance of the process are regularly monitored, tested, and maintained. F. **Assurance Provided**: The Corporate governance, responsibilities, communications strategy, and overall risk management strategies are such that they can be outlined to Revenue, as required, to satisfy Revenue that the Group has the principles of a tax control framework in place.		

If you have answered "Yes" to all the questions in the Compliance Self Review, please continue to complete the Application Form and return all completed parts of this Form to your Branch Manager.

Where the answer to any Compliance Self Review question is "No", you do not meet the criteria for entry into the CCF at this time.

To assist the Revenue Commissioners in understanding your Group please provide the following Group Profile details;

[2] No documentation relating to the controls is required as part of your application. Aspects of these principles may be explored with the Group at the Annual Risk Review Meeting.

Part B		
Global Group Information		
Name of Group		
Official Address		
Country in which Group Parent is registered and resident for tax purposes		
Irish Group Information		
Name of Group		
Official Address		
Website Address		
Number of employees for Irish tax purposes.		
Details of the person(s) responsible for all tax, Customs and Excise matters in your Group.	**Name**	
	Position in Group	
	Email address	
	Phone number	
	Taxhead	
	Name	
	Position in Group	
	Email address	
	Phone number	
	Taxhead	
	Name	
	Position in Group	
	Email address	
	Phone number	
	Taxhead	
	Name	
	Position in Group	
	Email address	
	Phone number	
	Taxhead	
	Name	
	Position in Group	
	Email address	
	Phone number	
	Taxhead	
Part C		
Additional Documentation that must be provided as part of your		**Checklist**

application	
1. Listing of; (i) (a) Irish resident companies (b) Non-resident companies operating an Irish Branch (ii) Group entities that engage in business with companies and branches at (i) (iii) Group structure should provide details of the chain from the main holding company to those entities listed at (i) and (ii). Point 5 and 6 below refer. The above listings are to include; • registered name, • trading name [if different], • registered address, • trading address [if different], • Irish Tax registration number [if any], • Irish CRO number [if any] or the equivalent if registered in another country, • details of commercial activity - for (ii) the nature of the business and the Irish operations with which it is carried on, and • jurisdiction of tax residence of company, if operating in Ireland through a non-resident branch.	

2. In respect of a close company list, in respect of each participant/director; • Name • Address • PPSN • percentage shareholding held	
3. Listing of members [Head of Function level] of the board of directors and/or senior executive team to include; • Name • Address • PPSN	
4. Listing of advisory board (if any) to include; • Name • Address • Personal Identification Number (i.e., Identity Card Number, Tax Identification Number [TIN] or PPSN) • Mandate of the advisory board.	
5. Group Structure [world-wide if relevant]	
6. Group Structure for Irish tax purposes	
7. The internal organisational structure of the Irish segment of the Group and the tasks and responsibilities of each department	

Part D		
Responsibility of Participants		
Continued participation in the Co-Operative Compliance Framework requires the participant to; **Meet all tax obligations in accordance with legal requirements.** **Commit to self-reviews and where risks, under-declarations, or errors are identified, to inform Revenue.** **Conduct an Annual Risk Review Meeting with Revenue.** **Undertake risk reviews, as agreed at the Annual Risk Review Meeting, within the agreed timeframes.** **Advise and consult with Revenue in advance of undertaking restructuring, reorganisations, or major transactions.** **Keep Revenue informed of economic and sectoral changes/insights.**		
Application completed by		
Position in Group		
Contact Details	**Email**	
	Phone	
Date		

This completed and signed Application Form, including the Compliance Self Review section, and all additional documentation requested should be forwarded to your Branch Manager.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]