

# High Wealth and Financial Services Division: Enhanced Compliance Engagement (ECE) Framework

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# 1 Introduction

This Tax & Duty Manual (TDM) contains general information on the procedures and operation of the Enhanced Compliance Engagement (ECE) framework by the High Wealth and Financial Services Division (HW&FSD).

The HW&FSD holds several functions, one of which is the management and development of service and compliance functions for the wealthiest individuals in the State. The ECE framework will operate as part of this function.

The ECE framework will initially operate on a pilot basis, effective from the second quarter of 2026 and will run until 31 December 2027. The pilot will then be reviewed.

## 1.1 What is Enhanced Compliance Engagement?

Enhanced Compliance Engagement (ECE) is part of a framework aimed at fostering the development of a relationship between the taxpayer and Revenue based on trust and co-operation from both parties to achieve the highest possible level of voluntary tax compliance and certainty.

The ECE framework is available to High Wealth Individual (HWI) taxpayers whose tax affairs are managed within HW&FSD. HWIs are taxpayers whose net asset value is estimated to be  $\geq$  €20m.

Revenue is aware that taxpayers wish to be tax compliant and seek certainty in terms of their tax affairs. Revenue therefore encourages taxpayers to self-review. Revenue also facilitates the correction of errors by allowing a taxpayer to self-correct without penalty and submit unprompted qualifying disclosures under Revenue's Compliance Intervention Framework (CIF), as provided for within the [Code of Practice for Revenue Compliance Interventions](#).

The ECE framework operates to form a mutually supportive relationship between Revenue and the relevant taxpayer. ECE is comprised of two key elements as follows:

- 1. Tax Pack Compliance Review** – Taxpayers may opt to submit their tax computations to Revenue for review as part of their annual tax compliance obligations. The details are further outlined in [section 3](#).
- 2. Opinions/confirmations regarding significant transactions** – Taxpayers may opt to engage with Revenue in respect of significant transactions regarding the tax considerations pertaining to such transactions. The details are further outlined in [section 4](#).

ECE is voluntary and a taxpayer may choose to engage with the ECE framework at any stage during the pilot. Such engagement does not require a formal agreement, and it will operate guided by the principles of trust and mutual co-operation between Revenue and the taxpayer, and in accordance with the framework as set out in this TDM.

## 1.2 Mutual Benefits of ECE

The benefits from engaging in the ECE process will accrue to both taxpayers and Revenue.

The benefits for the taxpayer include:

- An improved relationship with Revenue that is based on trust, mutual understanding, accessibility, openness and transparency.
- Engagement with Revenue as part of a Level 1 intervention under CIF and hence the taxpayer retains the right to make an unprompted qualifying disclosure.
- The opportunity for pre-engagement with Revenue in advance of significant transactions or before filing the tax return(s) in respect of such transactions.
- Increased assurance.
- Minimising the possibility of subsequent enquiries.
- The possibility for reduced compliance costs and a reduced likelihood of audit and compliance interventions from Revenue.
- Timely engagement on matters will result in reduced exposure to statutory interest should a tax liability arise.
- The benefit of a dedicated case manager.

The benefits for Revenue include:

- An improved relationship with the taxpayer which is based on trust, mutual understanding, accessibility, openness and transparency.
- A better understanding of the taxpayer's financial and tax profile, thereby minimising the possibility of additional enquiries.
- ECE participants demonstrate compliance through their engagement with Revenue resulting in a reduced likelihood of escalation of the matter to a Level 2 or Level 3 compliance intervention being necessary.
- Greater confidence in the accuracy and timeliness of tax returns and tax payments.
- More efficient use of resources and further certainty afforded in terms of the allocation of resources – enabling resources to be allocated to those who do not engage where tax risks are identified.

## 2 ECE Process – Overview

### 2.1 Mutual Commitments

The mutual commitments of the taxpayer and Revenue within the ECE framework will be in line with Revenue's [Customer Charter](#).

Taxpayers commit to:

- Providing true and correct information to Revenue as part of all dealings.
- Engaging with Revenue in a courteous manner and providing all reasonable co-operation.
- Timely delivery on the requirements which are agreed with Revenue as part of the engagement with the process.

Revenue commit to:

- Acknowledge that a taxpayer's participation in ECE is voluntary in nature.
- Engaging with the taxpayer and/or their agent in a pro-active, courteous and timely manner.
- Exercising constructive engagement in respect to the agreement of deliverables under the ECE framework and treating all matters with the presumption of honesty.
- Constructive engagement with the taxpayer if any matters are identified which could warrant further review, including an openness to meet with the taxpayer and/or their agent.

### 2.2 Initial Communication

A communication will issue to HWI taxpayers whose tax affairs are managed in HW&FSD following publication of this TDM. This communication will set out an overview of the ECE framework and an offer to participate in ECE. This will also set out the contact details of the relevant branch manager and dedicated case manager who are responsible for managing any matters within the ECE framework.

As ECE is being operated on a wholly voluntary basis, there is no obligation on a taxpayer to formally respond to this initial communication. It is, however, requested that any taxpayer who is planning to engage with the ECE framework communicates this intention to Revenue at the earliest opportunity. This will allow Revenue to ensure alignment of resources and provide further information to the taxpayer regarding the administration of the ECE framework.

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## 2.3 Contacting HW&FSD

The taxpayer can directly contact the branch manager and/or the dedicated case manager in respect of all matters under the ECE framework.

It is important that a Revenue approved secure electronic channel of communication is used for all correspondence with Revenue. The appropriate means of communication are:

1. The [MyEnquiries](#) service via ROS.
2. The use of the Revenue File Transfer Service (RFTS) – This is a secure platform which can be used to exchange files and other documentation.
3. Email communication where Transport Layer Security (TLS) is enabled

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## 3 ECE –Tax Pack Compliance Review

### 3.1 Overview

A taxpayer may avail of the ECE framework to engage in a tax pack compliance review process as part of supporting their annual tax compliance obligations. Where a taxpayer decides to engage with this process, they should submit their backup tax computations and any supporting documentation which would assist Revenue in understanding their tax return and tax computations. The details of this engagement process are outlined further in [section 3.2](#) below.

The process is designed to support compliance by addressing the review of tax matters on a real-time basis and in a timely manner following the filing of the annual tax returns. This should be of particular benefit where a taxpayer may have reported an exceptional matter in the relevant tax year which differs from their usual tax return.

As referenced at [section 1.1](#) above, engagement by a taxpayer in the tax pack compliance review process is wholly voluntary and the taxpayer may opt in to the tax

pack compliance review process specific to any given annual tax return without any broader commitment in respect of any other years.

## 3.2 Engagement

A taxpayer can inform Revenue of their intention to avail of the tax pack compliance review process for a particular tax year at any stage. It is advisable to inform Revenue at the earliest practical date to facilitate the process.

Where an engagement is initiated with Revenue as part of tax pack compliance review under ECE, it will be managed as a Level 1 intervention under the CIF and the appropriate scope (i.e. the year and relevant tax head(s) under review) will be determined based on the information available to Revenue. In general, the scope will be the year for which the tax pack has been submitted.

As a result, the taxpayer will retain the right to make an unprompted qualifying disclosure throughout the tax pack compliance review process. Revenue will advise in writing as to the nature of the compliance contact, and such compliance contact will be retained as a Level 1 intervention once it is within the agreed parameters of the tax pack compliance review process. This includes where Revenue may request further documentation and/or matters to be clarified as part of the tax pack compliance review process.

Revenue will adopt a pragmatic and constructive approach where differences in tax treatment arise between Revenue and the taxpayer to resolve the matter, including meeting the taxpayer and/or their agent, where appropriate.

Notwithstanding Revenue's commitment under the ECE framework to manage the tax pack compliance review process as a Level 1 intervention, it is acknowledged that situations may arise where, despite constructive engagement, there remain unresolved matters on which agreement cannot be reached between Revenue and the taxpayer. Where Revenue is of the opinion that a matter should be escalated under the CIF, Revenue will advise the taxpayer and their agent of its intention to escalate the matter.

## 3.3 Requirements

Where the taxpayer wishes to avail of the tax pack compliance review process under the ECE framework, the taxpayer and/or their agent should arrange to submit their backup tax computations, and any supporting documentation which would assist Revenue in understanding their tax return and tax computations, to their dedicated case manager.

Revenue will not seek such backup tax computations and supporting documentation to be delivered in a prescribed format. It is nonetheless required that any such

backup tax computations and supporting documentation are delivered in a manner which provides all necessary detail to allow for a complete review of all aspects of the relevant tax return as filed for the appropriate tax year.

The taxpayer and/or their agent will co-operate and engage with Revenue throughout the tax pack compliance review process should any further queries or requests for additional information be required.

### 3.4 Review and Completion

Revenue will keep the taxpayer and/or their agent apprised as to the timeframe of the review process and any additional queries which may arise. Revenue will be available to discuss such queries in a meeting with the taxpayer and/or their agent.

It is the intention of Revenue that the tax pack compliance review process is completed within a period of 8 months following the date by which the taxpayer and/or their agent delivers the backup tax computations and any supporting documentation required. Where a taxpayer wishes to maintain the opportunity to avail of self-correction within the applicable time-limit as provided for under the CIF on completion of the review process, they should ideally submit their backup tax computations and any supporting documentation to Revenue by the 31 January in the year following the year in which the tax return was due. This should allow sufficient time for the review and any appropriate engagement to occur. Where the tax return is filed in advance of the filing due date, the tax pack can then be submitted. It is not necessary to wait until the pay and file deadline has passed.

Once the tax pack compliance review process for the relevant tax year has been completed, if no tax risks are identified which would warrant escalation of any matter(s), Revenue will confirm in writing to the taxpayer the completion of the review process, setting out the basis on which the review has been completed.

Revenue will retain the right to make further enquiries if additional information indicative of a tax risk(s) comes to Revenue's attention, which was not otherwise outlined by the taxpayer at the time of the tax pack compliance review process.

## 4 ECE – Opinions/confirmations regarding significant transactions

### 4.1 Overview

Under the ECE framework, a HWI taxpayer can seek an opinion/confirmation as to whether the analysis prepared by the taxpayer and/or their agent of the tax/duty consequences of a proposed course of action or in respect of a specific transaction is acceptable to Revenue. The opinion/confirmation may be sought in advance of the

transaction itself or by the earlier of the due date for the filing of the tax return or, if filed earlier than the due date, the filing date of the tax return in which the tax consequences/obligations arising from the transaction occurs.

Existing procedures are already in place for requesting an opinion/confirmation from Revenue, see [section 4.2](#) below for details.

Under the ECE framework a HWI taxpayer may engage with HW&FSD to seek an opinion/confirmation on a significant transaction even though the transaction may not be complex or unusual. In such circumstances, where a Form RTS 1A is prepared as part of the submission to Revenue, 'Not Applicable' should be inserted in the box in response to *"Details of the specific doubt arising on the proposed tax treatment of the transaction(s) and the exact uncertainty on the application of the relevant legislation upon which clarity is required."*

## 4.2 Engagement and Requirements

The procedure for requesting an opinion/confirmation for a HWI taxpayer is outlined in detail in the Tax and Duty Manual [Part 37-00-40a](#) 'High Wealth and Financial Services Division: Opinions/Confirmations on Tax/Duty Consequences of a Proposed Course of Action'. That manual outlines the circumstances in which 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.

In the case of a taxpayer considering participation in ECE, Revenue is receptive to meet with the taxpayer and/or their agent where it may be of benefit in advance of submitting any formal request for an opinion/confirmation. Once a taxpayer has considered their position and wishes to proceed, a request for an opinion/confirmation can be submitted in writing to the relevant branch manager and/or dedicated case manager assigned to the taxpayer, except for certain cases covered in section 3 and 11 of the Tax and Duty Manual [Part 37-00-40a](#).

## 4.3 Review and Completion

Revenue will issue an acknowledgement, via the branch manager and/or dedicated case manager, on the receipt of a request for an opinion/confirmation from a taxpayer within the ECE framework.

In order to ensure that an opinion/confirmation is provided by Revenue in good time to the taxpayer and/or their agent, and that HW&FSD has sufficient time to consider the tax/duty consequences of a transaction or of a particular course of action and consult as necessary across Revenue, a taxpayer and/or their agent should submit all requisite information and details well in advance of the timeline as outlined in [section 4.1](#) above.

It is noted that, following review of the initial submission, there may be matters which may be technical and/or complex in nature. In such cases, Revenue may reasonably need to consult and/or seek further guidance on a matter(s) which requires additional time to consider. In such circumstances, Revenue will keep the taxpayer and/or their agent fully apprised as to the indicative timeframe of the process and any additional queries which may arise in a timely manner.

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#### 4.4 Types of Transactions

There is no pre-determined or exhaustive list of events or transactions for which an opinion/confirmation may be obtained in advance. Please refer to section 6 of Tax and Duty Manual [Part 37-00-40a](#) 'High Wealth and Financial Services Division: Opinions/Confirmations on Tax/Duty Consequences of a Proposed Course of Action' which refers to examples of events or transactions on which an opinion/confirmation may be sought.

In the context of ECE, opinions/confirmations may be given for events or transactions such as those set out below:

- Share/property valuation. For example, review of professional valuation, agreement of valuation methodology, review of minority discounts applicable for a share valuation.
- Exemption or relief from tax in respect of gains on disposals.
- A transfer of a shareholding(s) to the next generation and any related claims to relief from CGT and CAT as may be relevant.
- An acquisition by a company of its own shares from a shareholder.
- A re-organisation and/or amalgamation of share capital in a company.
- Applicability of reliefs including business relief (including excepted assets/excess cash), agricultural relief and retirement relief.
- Movement of assets on inheritance.

#### 4.5 Tax Avoidance

Opinions/confirmations will not be given where Revenue is of the view that the proposed transaction is part of a scheme or arrangement the purpose of which or one of the purposes of which is the avoidance of tax/duty. This also applies if Revenue is of the view that the transaction in respect of which an

opinion/confirmation is sought is to facilitate the avoidance of tax/duty by a third party. Where Revenue is of the view that tax avoidance may be involved any communication from Revenue will be confined to a statement that "the opinion/confirmation sought cannot be given as the transaction may involve, directly or indirectly, or may facilitate, directly or indirectly, tax avoidance".

Where Revenue provide an opinion/confirmation on the tax/duty consequences of a proposed course of action it will be subject to the transaction not involving, directly or indirectly, or facilitating, directly or indirectly, tax avoidance. An opinion/confirmation cannot be relied upon if any part of the transaction forms part of a wider tax avoidance transaction.

#### 4.6 Duration of Opinion/Confirmation

Where appropriate an opinion/confirmation will contain a provision setting out the period for which the opinion/confirmation will apply. This period will be, at maximum, 5 years or the equivalent length of time in accounting periods of the taxpayer concerned. A shorter period of application may apply in some cases and where such a shorter application period is to apply this will be expressly specified in the opinion/confirmation. At the end of the period of application of an opinion/confirmation a taxpayer who wishes the opinion/confirmation to continue in force must reapply, following the procedures set out in this TDM, for a renewal or extension of the opinion/confirmation.

In addition, an opinion/confirmation will only remain valid for so long as the facts and circumstances on which the opinion/confirmation is based continue to exist and the relevant legislation and practice remains in place. An opinion/confirmation can be reviewed at any time by Revenue, with a view to amendment or withdrawal, in the light of relevant facts, circumstances or other information changing or where Revenue decides to reconsider its position. The amendment or withdrawal will have effect from the time when the facts, circumstances or other information changed or the taxpayer is notified by Revenue that it has reconsidered, and changed, its position.

#### 4.7 Exchange of information

Where an advance opinion/confirmation being sought by a taxpayer comes within the scope of the exchange of information requirements under an EU Directive or an OECD framework, mandatory additional information must be provided at the time the opinion/confirmation is requested. Failure to provide this mandatory information will result in a delay in the opinion/confirmation being issued by Revenue.

Please refer to Tax and Duty Manual [Part 35-00-01](#) 'Revenue Arrangements for Implementing EU and OECD Exchange of Information Requirements in Respect of Tax Rulings' for further details.

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