

Income Tax and Corporation Tax non-filer Programme

Interventions and Selection Criteria

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1. Introduction

The purpose of this manual is to provide a standardised approach and selection criteria across all Revenue Divisions in dealing with non-filers for Income Tax (IT) and Corporation Tax (CT). The manual sets out the steps that should be taken to ensure the interventions that take place for non-filers are cost effective and support behavioural change from taxpayers who have been non-compliant with regard to their return filing obligations.

All interventions conducted as part of the non-filer programme will be conducted in accordance with the [Code of Practice for Revenue Audit and other Compliance Interventions](#).

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[...]

1.1. Objective

The objective of the programme is to change the behaviour of non-filers by implementing a compliance programme that targets high risk non-filers through a range of interventions including aspect query, profile interview, Revenue audit or investigation. The primary aim of the compliance intervention is to ensure that the taxpayer files the outstanding tax return(s) and that the tax liability, surcharge, interest and penalties are collected by Revenue.

During the intervention Revenue may raise assessments where the taxpayer continues to fail to meet their filing obligations (see section 7). Also, the intervention may result in a referral for prosecution (see section 8). The working of non-filer cases should also contribute to the maintenance of a good quality case base for IT and CT.

1.2. Who is this Manual aimed at?

This manual is aimed at managers of compliance units and caseworkers involved in compliance interventions.

2. Case Base Clean Up

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[...]

3. Bulk Reminders

3.1. IT Bulk Reminder Issue

The bulk reminder issue for IT non-filers begins in early February each year for returns due in the previous October/November period. The reminder letter will clearly outline the full consequences of not engaging with Revenue.

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[...]

3.2. CT Bulk Reminder Issue

The Bulk Reminder issue for CT non-filers will issue twice a year for accounting periods ending twelve months prior to the “reminder run” date.

4. Case Selection

4.1. IT/CT Non-Filers for Intervention

Four to six weeks after the Bulk Reminder issue, Branches will select those IT/CT non-filers suitable for further intervention.

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[...]

5. Call Outs

A local “call out” may be required in a small number of IT/CT cases to establish if a business still exists and the extent of the business activity. This will be a matter for local management to consider.

6. Selecting Cases for Audit or Investigation

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[...]

7. Assessment Criteria

7.1. IT/CT Assessment

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[...]

IT/CT Prosecution

8.1. Selection Criteria

The summary prosecution process begins with the issue of a 21-Day Warning Letter.

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8.2. Approach to Prosecution

As with all non-filer interventions, in taking a prosecution for IT/CT non-filing, a whole case management approach must be adopted. The 21-Day Warning Notice will include any other returns outstanding for VAT, Employer's PAYE/PRSI/USC (for periods prior to 2019) etc. where appropriate.

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[...]

9. Penalties, Surcharge and Interest

Where a Revenue audit or investigation is initiated, interest and penalties should be calculated and pursued in accordance with the [Code of Practice for Revenue Audit and other Compliance Interventions](#).

The application of tax geared penalties in non-filer cases is specifically dealt with by the [Tax Geared Penalties for Non Submission of Returns](#) manual. All staff dealing with non-filer cases should familiarise themselves with this manual. Late filing surcharges are applied automatically on all late returns.

Interest will also be due on any tax liability arising. Where a return is received as a result of an intervention, the customer must be advised of the interest due to date and payment. A letter must issue requesting payment of this interest together with any balance outstanding prior to closing the case. The taxpayer should also be notified that in the event that the full amount of tax and interest notified is not paid then interest will continue to accrue from the date of the original notification of interest and tax. A copy of the letter issued advising the taxpayer of interest due should be included in RCM.

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[...]

10. Prosecution Referrals

10.1. IT/CT Cases

Where there is no engagement from taxpayers/companies following the issue of the 21-Day Warning Notice, the case can be prepared for prosecution.

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[...]

Where a person is convicted by the Courts for failure to make a return, the RSD pursue an Order under section 1078 (3A) (Order by the Courts to demand that the non-filer files all outstanding returns that are the subject of the prosecution) in all non-filer prosecutions. However, the State Solicitor must be specifically requested to pursue this Order for referrals outside of Dublin and should be so advised in all non-filer cases.

10.2. Returns Filed Post Summons

Once a summons has issued to a person (including a company), that person is entered on the 'Court list' for a prosecution hearing. In some instances, the outstanding tax returns may be submitted in the period between the date of issue of the summons and the date of the Court hearing.

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[...]

11. Enforcement Referrals

Where an assessment has been raised and there has been no engagement from the non-filer, the assessment should be referred for enforcement after a period of six weeks.

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[...]

12. File Maintenance

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[...]

13. Non-Filer Compliance Team

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[...]

14. Filing Nil Returns

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[...]

15. Recording Yield

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[...]

16. Annual Instructions

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[...]

Appendix 1 – REAP Rules

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[...]

Appendix 2 -Template for Transfer of Cases to the CGs

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