

# Shadow Economy

## Processing Online Tax Evasion Reports

Document last updated July 2018.

---

### 1. Background

From time to time, persons (including companies) report to Revenue incidences of suspected tax and duty evasion (also known as shadow economy activity). The quality of the information in such reports (sometimes known as Good Citizen Reports) varies and, with a view to obtaining information relevant to investigating tax and duty evasion, an Online Tax Evasion Report is available by clicking on [Online Reporting Form](#). The Form outlines the type of information that is useful to enable Revenue to follow up effectively on the reported tax and / or duty evasion. Tax evasion reports may be made anonymously and all information provided will be treated in the strictest confidence.

### 2. Enquiries from the public as to how they can report tax and duty evasion

Persons making enquires as to how they can report their suspicions of tax and duty evasion to Revenue may be advised that they can report those suspicions either -

- by completing and submitting the Online Tax Evasion Report Form ([Online Reporting Form](#)): or
- by way of letter or telephone call to their local Revenue office, the addresses and telephone numbers can be found by clicking on [Contact us](#) on Revenue's website and choosing the relevant reference information to determine their local office's correspondence details, or
- by printing the Tax Evasion Report Form and submitting it by post to their local Revenue office, or
- by email via the secure "My Enquiries" service available in [myAccount](#) or [ROS](#).

In particular, persons making such enquiries should be informed as to the types of information (contained in the Report Form) that are useful to enable Revenue to follow up effectively on the reported tax and / or duty evasion.

In addition, if the information relates to the **illegal importation and / or sale of tobacco products**, persons may give that information to Revenue via the dedicated, **confidential hotline at Freephone 1800 295 295**.

If the information relates to **drug smuggling**, such information may be given to Revenue by -

- way of the dedicated **Customs Confidential Freefone 1800 295 295**;
- e-mail to [antidrugs@revenue.ie](mailto:antidrugs@revenue.ie);
- telephoning the nearest [Revenue Office](#); or
- submitting the drug smuggling [Report Form](#) which can be either e-mailed to [antidrugs@revenue.ie](mailto:antidrugs@revenue.ie) or posted to FREEPOST, Customs Drugs Law Enforcement, Revenue Investigations & Prosecutions Division, Block D, Ashtown Gate, Dublin 15.

### 3. Written Tax Evasion Reports received

#### 3.1. Online Reports and the iC system

It is the responsibility of the Regional Offices to nominate officers to process such Reports and to ensure that, where nominated officers change roles, replacement nominees are appointed without delay.

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

[...]

#### 3.2. Hard copy Reports received

Members of the public may download the Tax Evasion Report Form, complete it as a 'hard copy' and submit it by post.

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

[...]

#### 4. Verbal reports received

In some instances, a person may make a report of tax evasion / shadow economy activity at a public counter or by way of a telephone call. In such cases, the officer receiving the report should be mindful of the material contained in the Online Tax Evasion Report Form as to the type of information that is useful to Revenue for follow-up investigations and seek to obtain that information in the course of discussions with the person making the report.

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

[...]

#### 5. Working of Tax Evasion Reports (which may include material relating to evasion of excise duty, customs duty, etc.)

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

[...]

#### 6. Taxpayer Confidentiality

For reasons of taxpayer confidentiality, we don't and won't report back to any individual on the outcome of a report that they made regarding their suspicions of tax evasion. Revenue staff are therefore instructed not to provide any information whatsoever in relation to any intervention activity planned or already taken, to the person who supplied the tax evasion report.

#### 7. Transfer of information to other State agencies

Where the information contained in a report of alleged evasion is such that it leads a Revenue officer to suspect that a criminal offence under legislation other than tax and duty legislation may have been committed, that officer may, under s851A(6) TCA 1997, report that matter to an investigation authority.

An 'investigation authority' is defined in s851A as meaning "a statutory body responsible for the investigation of alleged criminal offences" – in cases of doubt as

to whether a particular State agency is an ‘investigation authority’, officers may refer queries to the Shadow Economy Branch of Planning Division.

## 8. Quality of Reports received

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

[...]