

# Shadow Economy

## Processing Online Tax Evasion Reports

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## 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, except for those submitted via the secure “MyEnquiries” service. 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 or suspicious activities of interest to Customs.

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. Addresses and telephone numbers can be found by clicking on [Contact us](#) on Revenue’s website and choosing the relevant reference information to determine the correspondence details, or
- by printing the Tax Evasion Report Form and submitting it by post to Revenue, or
- by email via the secure “My Enquiries” service available in [myAccount](#) or [ROS](#). Please note that correspondence via [myAccount](#) or [ROS](#) cannot be made anonymously, however all information will be treated in strictest confidence.

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 a person has information that relates to either the illegal importation, exportation or sale of dangerous weapons, tobacco products, illicit drugs, precursor chemicals diverted for the manufacture of illicit drugs, performance enhancing drugs (steroids), currency, counterfeit goods, wildlife or fauna, such information may be given to Revenue by –

- way of the dedicated **Customs Confidential Freefone 1800 295 295**;
- e-mail to [NPC@revenue.ie](mailto:NPC@revenue.ie);
- writing to or telephoning the appropriate [Revenue Office](#)

For a complete list of Customs offices, please click on [Contact Us](#)

### 3. Written Tax Evasion Reports received.

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

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(1) TCA 1997 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 Risk Management and Quality (RMQ) branch of Business Division.

## 8. Quality of Reports received

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[...]

## 9. Protocol for the management of TER's between Business Division and Personal Division

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[...]