

# Research and Development (R&D) credit: Appointment of expert to assist in audits

## Part 29-02-05

This document should be read in conjunction with sections 766, 766A and 766B TCA 1997, Chapter 5 of Part 29 TCA 1997 and the [Research and Development \(R&D\) Tax Credit Guidelines](#)

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## Introduction

This manual sets out the Revenue procedure for appointing and briefing an independent expert to assist in evaluating the science test in R&D tax credit audits.

## 1 Forming the panel of independent experts

### 1.1 Creating the e-tender

Each year, Revenue's Incentives unit places an advertisement on the public procurement website, [www.etenders.gov.ie](http://www.etenders.gov.ie)<sup>1</sup>, inviting applications for placement on a panel of experts to advise in relation to claims for tax credits in respect of incremental expenditure incurred wholly and exclusively on R&D. A template for the e-tender document is attached as Appendix V.

### 1.2 Applying to be on the panel of independent experts

Applications for membership of the panel will be accepted at any time during the year. In order, to be eligible to apply for a place on the panel, individuals must hold a relevant PhD or experiential equivalent. Where an independent expert is required in a field that is not represented on the panel formed from the above process, the Incentives unit will identify suitable experts and approach them with a view to their joining the panel.

## 2 Appointment of the independent expert

### 2.1 Timing of appointment

The appropriate timing for appointing an independent expert will vary from case to case. In some cases, it will be necessary to appoint an independent expert at the outset of a review while in others one may only be required where Revenue and the company reach an impasse in relation to an aspect of the science test.

At an early point in any enquiry, officers should seek a high-level understanding of the subject matter to which the company's claim relates. In many cases the officer will be able to judge whether or not there is likely to be an issue with the science test from this (i.e. whether or not the officer is satisfied that the explanation received qualifies as R&D) and if an independent expert is likely to be required.

In relation to appointing an independent expert attention is drawn to the Customer Service Charter, and in particular the undertaking that **"Revenue will administer the tax and duty regimes in a way that will minimise, as far as possible, compliance costs"**. Once it becomes apparent to an officer that a science test review is necessary, the officer should contact the Incentives unit to request the appointment of an expert.

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<sup>1</sup> The current advertisement is available at [eTenders](http://eTenders). (login details required)

The Incentives unit will consider requests for independent experts at the outset of a review where the officer believes it is likely one will be required and where it is more efficient for both Revenue and the company to have one engaged from the outset.

## 2.2 Making the appointment

It is important to note that it is possible for a Revenue officer, for example in the case of cutting-edge research, to accept that the science test is met without examining every aspect of the R&D being undertaken. Independent experts should not be engaged to explain the science: they should only be engaged where there is a doubt that the science test has been met.

### 2.2.1 Branch

If the Revenue officer believes that an independent expert should be appointed, they should contact the Incentives unit by email to [rdadmin@revenue.ie](mailto:rdadmin@revenue.ie), providing a brief description of the activities to be examined. The email should also clearly set out the aspect of the projects on which the officer particularly wants advice. If the company's R&D projects have been subject to a review in the previous 4 years this should also be noted.

At this stage, the officer should also ensure that someone in their branch has authorisation under s. 766(7)<sup>2</sup> to allow them to engage with the independent expert.

### 2.2.2 Incentives unit

The Incentives unit will identify an appropriate independent expert from the panel and ask them to confirm if they would be interested in the appointment (see template email at Appendix I). This email will always be sent by the Incentives unit.

After that expert has confirmed that they wish to be considered for the review, the company must be given certain information (under section 766 (7)(b)) and a right to object to the appointment (see template letter at Appendix III). The company may object if there is a conflict of interest (e.g. the expert has worked for them or for a competitor in the past), and they must have a genuine concern and not object for an arbitrary reason. The company may also object if they believe that the independent expert's area of expertise is not appropriate to their R&D.

The letter must be sent by an authorised officer.

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<sup>2</sup> In this manual 'authorised officer' means an officer of the Revenue Commissioners authorised by them in writing for the purposes of section 766(7) Taxes Consolidation Act 1997. Details on applying for authorisations are available in [TDM Part 38-04-12](#).

Once the independent expert confirms their willingness to be engaged and no objection to the appointment has been received from the company they are provided with certain further information and asked to confirm that there is no particular conflict of interest (see template letter forwarded with email in Appendix II). This letter will always be sent by the Incentives unit.

### 3 Briefing of the independent expert

The independent expert is appointed by Revenue. The expert's role is not to support the opinion of the Revenue officer but to give an independent opinion on whether or not the activities of the company are qualifying R&D. While the Revenue officer may meet with the expert in advance of any meeting at the company's premises, it is important that the company understands exactly what concern the expert has been asked to address.

At the first meeting between the expert and the company, the text in Appendix IV should be read out to ensure that everyone is clear about the role, and independence, of the expert.

Once the expert has met with the company discussions between the expert and Revenue should generally include a representative of the company to ensure that in forming their opinion, the independent expert has an opportunity to fully hear both Revenue's and the company's arguments. This also ensures that the independent expert and the company are both in a position to focus their efforts on addressing the concerns of the Revenue officer.

While it will generally not be appropriate for an expert to express a definitive opinion to either Revenue or the company before preparing the draft report, it is not considered desirable that the result of the draft report is unexpected. To this end, the independent expert should ensure that any concern is raised with the company and Revenue in a timely manner, rather than waiting to raise it for the first time in the draft report.

## Appendix I [Template email to Expert]

Good afternoon [NAME],

I am contacting you as one of our independent Research & Development experts on the 202[X] Revenue Commissioners panel (you submitted your application to join the panel on [DATE]).

One of our auditors is currently conducting a Research & Development tax credit audit with a company based in [REGION].

[SHORT ANONYMISED DESCRIPTION OF THE COMPANY'S R&D ACTIVITIES].

Revenue needs to appoint an independent expert to evaluate whether the activity in respect of which the company is claiming the credit constitutes qualifying Research & Development as defined in section 766 and 766A of the Taxes Consolidation Act 1997.

At this stage, I am contacting you to ask if you would be interested in principle in evaluating this claim. If you agree to do this work, we will propose you as the independent expert to the company. The company has a right of refusal if there is a conflict of interest or if they believe that your area of expertise is not applicable to their R&D. In order to enable the company to judge the relevance of your experience, please provide a brief summary of the aspects that you believe are of most relevance, given the description of the company's activities above.

If the company raises no objection, and providing you are agreeable and hold an up to date e-tax clearance certificate, I will then formally appoint you. A copy of our standard engagement letter is attached so that you can assess what is required of you. On formal appointment, I will be able to release the company's name and send you a copy of any technical reports and other relevant information we have received from the company.

You will liaise directly with the Revenue auditor to arrange any further information you may require and to conduct a site visit with the company.

Typically, an engagement with an expert takes three days – one day to review the material and prepare to visit the company, one day for a site visit and one day to prepare a report for Revenue. The rate of payment is €920 per day plus any reasonable expenses incurred wholly and exclusively for the purposes of carrying out this review (subject to professional services withholding tax).

I would appreciate if you would let me know at this stage if you are interested in principle.

If you would like to discuss this, or have any questions, please telephone me at the number below or contact me via e-mail.

## Appendix II [Template engagement letter]

Dear [NAME],

I can confirm that the claimant company, [NAME], has agreed to our proposal to appoint you under section 766(7) Taxes Consolidation Act 1997 (TCA 1997) to examine their claim for the R&D tax credit. I enclose a copy of the papers Revenue has received from the company. Your attention is drawn to the Revenue Commissioners' Customer Service Charter, which you should adhere to in carrying out this review.

My colleague [NAME] is the case manager, and when you have reviewed these papers, please contact them directly to arrange dates for a site visit, etc.

Their contact details are: [PHONE #] or [EMAIL]@revenue.ie

In accordance with section 766 TCA 1997, [NAME], as Authorised Officer of the Revenue Commissioners, will provide you with any documentation or information held by Revenue in relation to the claimant company. If, having reviewed the documentation you consider that you need further advance briefing material from the company, please contact [NAME]. I would like to take this opportunity to remind you of the confidentiality agreement which you signed in order to be placed on the 202[X] panel of R&D experts and remind you to ensure that all documentation is kept in a secure manner.

All reports, draft or final, should be submitted to me directly. Any information, which you wish to forward to the claimant company and/or its agents, should be sent through [NAME OF AUTHORISED OFFICER] and copied to me. Copies of any additional documentation that you may receive during the course of your examination should be sent to [NAME OF AUTHORISED OFFICER]. Once the engagement is finalised you must:

- return to Revenue any original papers, or storage devices, supplied by Revenue or the company carrying out the R&D, or,
- if you were only supplied with copies, confirm the secure destruction of these (you may send these to Revenue if you prefer.)
- securely delete any records supplied electronically by either Revenue or the company carrying out the R&D and
- securely destroy any hard copies made of records sent electronically
- securely destroy any hard copies or electronic copies of reports prepared by you for Revenue

All e-mail correspondence between you and Revenue should be sent through the Revenue File Transfer System.

In the most general terms Revenue requires an expert opinion to state whether the activities constitute research and development (R&D) as set out in section 766 TCA 1997. Your role is not to support an opinion that a Revenue officer has made, but to provide an

independent evaluation of the activities presented. In determining whether or not the R&D tax credit is available to a company consideration should be given to the following 5 tests:

1. Are there systematic, investigative or experimental activities?
2. Are they in a field of science or technology?
3. Are those activities undertaken with a view to one or more of the following:
  - (i) basic research, namely, experimental or theoretical work undertaken primarily to acquire new scientific or technical knowledge without a specific practical application in view,
  - (ii) applied research, namely, work undertaken in order to gain scientific or technical knowledge and directed towards a specific practical application, or
  - (iii) experimental development, namely, work undertaken which draws on scientific or technical knowledge or practical experience for the purpose of achieving technological advancement and which is directed at producing new, or improving existing, materials, products, devices, processes, systems or services including incremental improvements thereto?
4. Do those activities seek to achieve scientific or technological advancement?
5. Do those activities involve the resolution of scientific or technological uncertainty?

The advancement and uncertainty in question is an advance in overall knowledge or capability in the field of science or technology concerned and not simply a company's own scientific or technological capability. The test relates to knowledge or capability that should be reasonably available to the company or to a competent professional working in the field.

Where knowledge of an advance in science or technology is not reasonably available, for example, where it has not been published, is not in the public domain or it is a trade secret of a competitor, companies would not be disqualified from claiming the credit where they undertake activities seeking to independently achieve the same scientific or technological advancement.

It is not necessary for the R&D to have been successful to qualify for the credit, if the company can demonstrate that they have exhausted every avenue to explore a particular hypothesis and have failed to make an advancement, this may demonstrate that this particular course is unattainable, which may constitute a resolution of uncertainty.

Revenue's guidance note, [Tax and Duty Manual Part 29-02-03](#), in paragraph 8.1, recommends that a literature review is carried out before the R&D is commenced to establish the state of knowledge outside of the company. It is important that the R&D is measured with respect to the state of knowledge at the time it was undertaken, and not knowledge that has subsequently become available, e.g. if the



R&D claim relates to 2014 then it is the knowledge available in 2014 which must be considered and not anything published in 2015 onwards.

The answer to each of the above 5 questions must be 'yes' in order that the activities of the company are qualifying R&D activities for the purposes of the tax credit.

To assist you in answering these questions I have attached the following documents to this letter:

- a copy of the relevant legislation, s.766 & s.766A of the TCA 1997, as it was for the year under review.
- A copy of S.I. No. 434/2004 - Taxes Consolidation Act 1997 (Prescribed Research and Development Activities) Regulations 2004
- a copy of the Revenue Guidelines for R&D applicable to the year under review which give a good overview of the tax credit and which should be read in conjunction with s.766 and s.766A of the Taxes Consolidation Act 1997.

One other matter needs to be looked at; are the activities carried on by the company or are they outsourced? Where they are outsourced, is it likely that the outsourced activities are 'qualifying R&D'?

Where there is still uncertainty, I refer you to the OECD's Frascati Manual. This manual may be particularly helpful in cases where the company has undertaken experimental development. While the Frascati Manual is not directly relevant, or a direct match, for the definition of qualifying R&D, it may be instructive in areas of uncertainty. However, the opinion must state whether or not the activities constitute research and development (R&D) as set out in section 766 TCA 1997.

Your report should:

- a) Identify each R&D project on which the claim is based and briefly describe the projects. It is important that a start and end date are included for each project.
- b) Answer questions 1 to 5 above in respect of each project, identifying the reasons behind the answer. It will usually be appropriate to take a holistic view of a project rather than to focus on each component of the activities individually. Where it is felt that it is appropriate to break the activities down into smaller pieces, an explanation for the approach should be included.
- c) Give your opinion, in respect of each project, as to whether or not the activities presented constitute qualifying R&D activities as defined in s.766 TCA 1997. Your opinion should clearly explain why you either agree or disagree with the company. Where a project is borderline between qualifying and not qualifying, your report should draw attention to the relevant issue and explain the rationale for coming down on either the qualifying / non-qualifying side. Equally, where it would be expected that a non-expert might come down on one side and you have come down on the

other, attention should be drawn, and a more detailed explanation should be included.

- d) Use appropriate language. The body of the report should be aimed at the personnel within the company who are carrying out the activities under review, while the conclusions should be written in language which is accessible to non-experts, such as the Revenue officer. This will facilitate detailed technical discussions between the company's experts and the independent expert, while ensuring that the Revenue officer is in a position to rely upon any opinion given.

Your report should not cite the absence of documentation as a reason for a negative opinion unless the information has been sought and not provided.

Your report itself need not run to many pages but should, where possible, be unequivocal in the opinions expressed. A draft version of the report should be furnished to me within 2 months of meeting with the company, in order to give the company a right of reply before the report is finalised.

In addition, it may be necessary for you to provide further assistance as required to Revenue's case manager. This could for example involve commenting on the allocation of certain resources to the R&D projects. In the event that the claim is based on numerous projects, it may be appropriate to discuss a shortlist of projects to be examined with the case manager named above.

Also, where your opinion is disputed by a claimant company, you may be required to give evidence before the Appeal Commissioners or a court of law.

As outlined, the fee to be paid by Revenue is €920 (plus VAT if applicable and reasonable out of pocket expenses incurred wholly and exclusively for the purposes of this review) per full working day, subject to Professional Services Withholding Tax. Revenue anticipates that this task could be completed within three working days. Where this is not possible, and you expect that the number of working days will exceed three days, please contact me by e-mail or phone.

Many thanks for undertaking this engagement on behalf of the Revenue Commissioners. I look forward to receiving your draft report in due course. If you have any queries or require further clarification, please contact me on [PHONE#], or through the Revenue File Transfer System.

Yours sincerely,

## Appendix III [Template Letter to Company]

Dear [NAME],

As required by section 766(7)(b) I am writing to inform you of my intention to consult with an expert in relation to [DETAILS]. I intend to disclose the following information:

1. [DETAILS OF ALL INFO
2. ...]

The expert with whom I intend to consult is [NAME] and I have attached a brief summary of their expertise that is considered relevant to this case.

If you consider that the disclosure of the information set out above could prejudice the company's business, you have a period of 30 days after the date of this letter to show how as set out in section 766(7)(b).

Furthermore, if you consider that the expert above mentioned does not have the relevant expertise to review the aspects of the company's R&D tax credit claim which are under review, you have a period of 30 days after the date of this letter to show how. You must indicate specifically where the deficiencies arise so that Revenue can identify an alternative expert from the appropriate panel.

If you agree to the disclosure of the information above and to the appointment of the expert named, you, the company, should confirm this in writing. An email or via MyEnquiries is acceptable.

[NAME]

*Authorised Officer under section 766 TCA 1997*

## Appendix IV [Initial Introduction of Independent Expert to the Company]

(Insert Expert Name) is appointed under section 766(7) of the Taxes Consolidation Act 1997 to examine the R&D tax credit.

I would like to take this opportunity to outline that (Insert Expert Name) has signed the confidentiality agreement under section 851A of the Taxes Consolidation Act 1997, in order to be placed on the 202[X] panel of R&D experts.

In the most general terms Revenue may require an expert opinion to state whether the activities constitute research and development as set out in section 766 of the Taxes Consolidation Act 1997.

The Independent Expert's role is not to support an opinion that a Revenue officer may have formed, but to provide an independent evaluation of the activities presented.

In determining whether or not the R&D tax credit is available to a company, consideration should be given to the documentation provided, the relevant legislation under section 766 and section 766A, the Prescribed Research and Development Activities Regulations 2004 and the Revenue Guidelines applicable to the year under review.

## Appendix V [Template e-Tender document]



**Office of the Revenue Commissioners**

**Request for Applications for**

**Appointment to a Panel of Experts to provide assistance to the Revenue Commissioners in determining:**

- **whether certain activities constitute Research and Development activities within the meaning of section 766 and 766A of the Taxes Consolidation Act 1997; and / or**
- **whether certain activities qualify for the Knowledge Development Box relief within the meaning of Chapter 5 Part 29 of the Taxes Consolidation Act 1997.**

**Panel to be Established in xxx**

## Section 1 Overview

### 1.1 Introduction

Under section 766 Taxes Consolidation Act 1997 (TCA), companies may claim a tax credit of 25% in respect of incremental expenditure incurred wholly and exclusively on research and development (R&D).

The regime as outlined in Chapter 5 of Part 29 TCA 1997 in relation to the Knowledge Development Box is only available to companies that carried out R&D activities within the meaning of section 766 TCA 1997 which led to the creation of the qualifying assets e.g. patent, copyrighted software or intellectual property (IP) equivalent to a patentable invention.

In examining such claims Revenue may engage the services of an external expert with expertise in the relevant field of science or technology to:

- Assist Revenue in the examination of the claim
- Provide written expert opinion as to whether or not the activities forming the basis of the claim constitute R&D activities within the meaning of section 766 TCA 1997 and
- Identify when those activities commence and conclude.

Revenue wishes to form a panel of suitably qualified experts from which Revenue may select an individual to review these claims.

The role of the expert will include the following:

- Reviewing technical information provided by a claimant company in relation to a claim.
- Accompanying a Revenue auditor on a site visit and attending presentations by a company to support a claim where possible. An expert will also typically conduct a visit to the site / plant where the R&D takes place.
- Submitting a written report to the Revenue authorised officer confirming in their expert opinion, whether or not the activities forming the basis of a claim constitute R&D activities within the meaning of 766 TCA 1997.
- In relation to a KDB claim submitting a written report confirming in their expert opinion, whether or not the activities gave rise to a qualifying asset.
- Where possible, assisting Revenue in evaluating the quantum of any claim.
- In the event that the claim is subject to an appeal, giving evidence in an appeal or court hearing.

Further details are available in Tax and Duty Manual [Part 29-02-05](#)

### 1.2 Further Information

Any queries or requests for clarification should be addressed by e-mail to: [rdadmin@revenue.ie](mailto:rdadmin@revenue.ie)

## Section 2 Statement of Requirements

### All applications must be submitted by email.

Applicants must complete **Appendix 2** of this document and email it to [rdadmin@revenue.ie](mailto:rdadmin@revenue.ie)<sup>3</sup>

The application procedure will open on the xxx and will close on the xxx. Individuals can apply to join the panel at any time throughout the lifetime of the panel. This panel will expire at midnight on the xxx or at an earlier time as Revenue may determine.

Information supplied by applicants will be treated in the strictest confidence. The Revenue Commissioners reserve the right to seek clarification or verification of any information contained in the applications.

### Eligible candidates:

- Successful applicants must hold a PhD, or have equivalent industry experience, preferably in one of the fields outlined in **Appendix 1** and should have significant research experience. Applicants should submit evidence of their academic qualifications with their application. Where this has not been supplied within the previous 2 years, please indicate and it need not be resupplied.
- Applicants must provide their Tax Clearance Access Number and Tax Reference Number to facilitate online verification of their tax clearance status by Revenue. By supplying this information, the applicant acknowledges and agrees that Revenue has permission to verify their tax cleared position online.
- Non-resident applicants with no Tax Registration Number in the state must submit a Tax Clearance Certificate. This can be obtained by contacting the Non Resident Tax Clearance Unit, Office of the Collector General. Further information may be obtained from the Revenue website, [here](#).
- Before any applicant is placed on the panel, they must sign a confidentiality agreement with Revenue. This agreement can be found in **Appendix 3** of this document and **should be completed and submitted with your application.**
- On application, the individual must notify Revenue of any potential conflict of interest, including details of any work (paid or otherwise) undertaken with/on behalf of/in connection with any commercial activity or organisation.
- All applications will be subject to a review by the Incentives unit within Revenue Business Taxes Policy & Legislation Division.
- Applications from individuals only (not companies) will be considered.

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<sup>3</sup> Applications should be submitted directly to The Revenue Commissioners to ensure the application is recorded

**Successful applicants:**

- The tax clearance status of all panel members will be subject to checking through Revenue's eTax Clearance system.
- Before any individual engagement is agreed the expert must notify Revenue of any conflict of interest with the claimant company or any other potential conflict of interest.
- Once the engagement is finalised the expert must:
  - o return to Revenue any original papers, or storage devices, supplied by Revenue or the company carrying out the R&D, or,
  - o if the expert was only supplied with copies, confirm the secure destruction of these (these may be sent to Revenue if preferred.)
  - o securely delete any records supplied electronically by either Revenue or the company carrying out the R&D and
  - o securely destroy any hard copies made of records sent electronically
  - o securely destroy any hard copies or electronic copies of reports prepared by the expert for Revenue.
- The expert engaged may not subcontract any part of the work to anyone else, including their employees, agents, or colleagues. All work must be carried out in person by the individual expert engaged.

**Payment and Withholding Tax:**

- Any payment made under this contract will be a matter between Revenue and the individual engaged. All payments will be subject to Professional Services Withholding Tax.
- The daily rate will be fixed at per diem rate of €920 ex VAT. Payment will be made by Electronic Funds Transfer ("EFT") only. Prior to any payment being made the applicant will be required to provide bank account details to allow for the EFT payment.
- Necessary travel and subsistence expenses will be reimbursed in accordance with the prevailing civil service rates. See [Tax and Duty Manual Part 05-01-06](#)

**Freedom of Information:**

Revenue undertakes to use its best endeavours to hold confidential any information provided by applicant's subject to its obligations under law, including the Freedom of Information Act 2014 as amended.

Should you wish that any of the information supplied in this application would not be disclosed you should identify this sensitive information clearly and specify the reason for its sensitivity. Revenue will consult you about any such sensitive information before making a decision on its disclosure on foot of any relevant Freedom of Information Request, which may be received.



**Data Protection**

- (a) “Data Protection Law” means all applicable national and EU data protection law.
- (b) “Controller” means the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the processing of personal data.
- (c) “data processor” means any person or body which processes personal data on behalf of the data controller.

Revenue is a controller in respect of any personal data required to be provided to an independent expert in accordance with the legislation and in their capacity as a data processor acting on behalf of Revenue. The data processor must comply with data protection in particular the General Data Protection Regulation, and must implement appropriate technical and organisational measures to protect against unauthorised or unlawful processing of any personal data provided and against its accidental loss, destruction or damage.

**General:**

- All applicants who meet the criteria as laid out and are willing to accept the confidentiality requirements will be included on the panel. Being accepted onto the panel is not to be construed as a guarantee of any engagement.
- For the most part, appointments will be made based on suitability and availability, however, some appointments will be on the basis of a mini-competition with award criteria applied to determine the most suitable candidate. This award criteria will include but is not limited to the quality/specialism of the expert, availability, and proposed time to complete.
- Responses to this document should be in English or Irish.
- Applicants who are engaged will not be employees of Revenue and successful entry on a panel is not a contract of employment.
- Revenue may remove an applicant’s name from the panel(s) at any time as they determine.

## **Appendix 1 - Field of Science & Technology**

### **Natural Sciences**

- Mathematics and computer sciences, including mathematics and other allied fields, computer sciences and other allied subjects, software development,
- Physical sciences including astronomy and space sciences, physics, and other allied subjects,
- Chemical sciences including chemistry and other allied subjects,
- Earth and related environmental sciences including geology, geophysics, mineralogy, physical geography and other geosciences, meteorology and other atmospheric sciences including climatic research, oceanography, vulcanology, palaeoecology, and other allied sciences,
- Biological sciences including biology, botany, bacteriology, microbiology, zoology, entomology, genetics, biochemistry, biophysics, other allied sciences, excluding clinical and veterinary sciences.

### **Engineering and Technology**

- Civil engineering including architecture engineering, building science and engineering, construction engineering, municipal and structural engineering and other allied subjects,
- Electrical engineering, electronics including communication engineering and systems, computer engineering (hardware) and other allied subjects,
- Other engineering sciences such as chemical, aeronautical and space, mechanical, metallurgical and materials engineering, and their specialised subdivisions; forest products; applied sciences such as geodesy and industrial chemistry; the science and technology of food production, specialised technologies of interdisciplinary fields, e.g. systems analysis, metallurgy, mining, textile technology and other allied subjects.

### **Medical Sciences**

- Basic medicine including anatomy, cytology, physiology, genetics, pharmacy, pharmacology, toxicology, immunology and immunohaematology, clinical chemistry, clinical microbiology, pathology,
- Clinical medicine including anaesthesiology, paediatrics, obstetrics and gynaecology, internal medicine, surgery, dentistry, neurology, psychiatry, radiology, therapeutics, otorhinolaryngology and ophthalmology,
- Health sciences including public health services, social medicine, hygiene, nursing, epidemiology.

### **Agricultural Science**

- Agriculture, forestry, fisheries and allied sciences including agronomy, animal husbandry, fisheries, forestry, horticulture, and other allied subjects,
- Veterinary medicine.

## Appendix 2 - Application Form

Please complete in BLOCK CAPITALS

### A. GENERAL INFORMATION

#### A1: Applicant Details

<b>NAME</b>	
<b>HOME ADDRESS</b>	
Line 1	
Line 2	
Line 3	
Line 4	
<b>Eircode</b>	
<b>CONTACT NUMBER</b>	
<b>E-MAIL ADDRESS</b>	
<b>STATUS</b> (e.g. Employee, Sole Trader, Lecturer etc.)	
<b>Supplier Code</b> (If you have previously supplied services to Revenue, please state your Supplier Code, if known.)	

### B. ACADEMIC QUALIFICATIONS

#### B1. Details of academic qualifications

<b>AWARD</b>	<b>YEAR OF AWARD</b>	<b>COLLEGE / UNIVERSITY</b>

**C: PROFESSIONAL QUALIFICATIONS****C1: Details of professional / industry specific qualifications**

AWARD	YEAR OF AWARD	COLLEGE

**D: FINANCIAL STATUS**

<b>Tax Registration Number</b>	
<b>Tax Clearance Access Number</b>	

I confirm and declare that my tax affairs are fully in order and shall remain so for the duration of any contract that may be awarded resulting from this panel.

Signature<sup>4</sup>: \_\_\_\_\_ Date: \_\_\_\_\_

**E: EMPLOYMENT and INDUSTRY EXPERIENCE****E1. Relevant Employment Information and Industry linked projects**

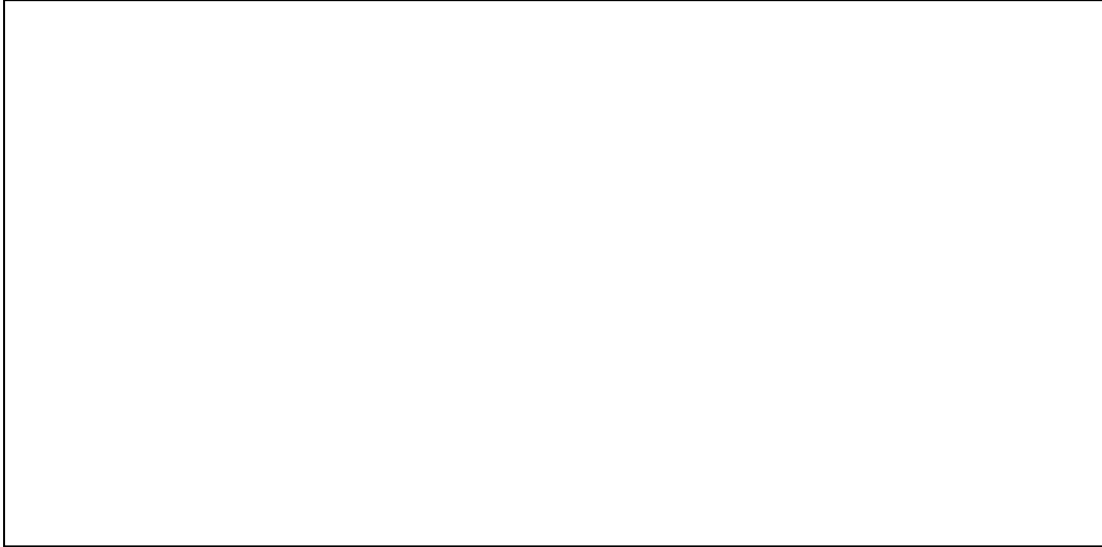
Please provide details of relevant previous roles and /or positions within each organisation/project.

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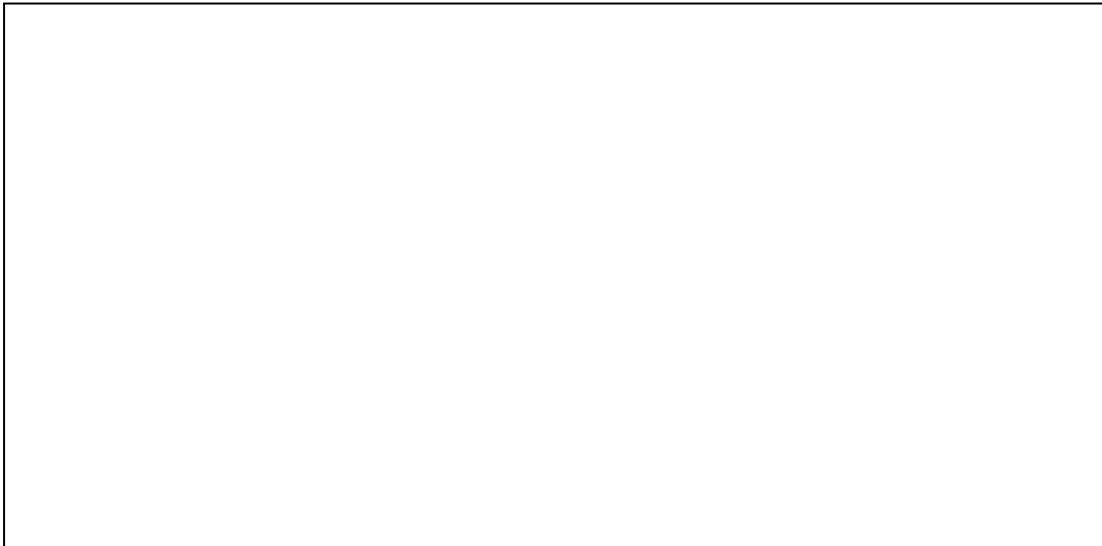
<sup>4</sup> Please see the checklist at [Appendix 4](#) regarding electronic signatures.

**F: TECHNICAL / PROFESSIONAL CAPACITY**

Please provide details of your current role and position within your organisation.

**F1. Organisation Details****F2. Research Areas**

Please provide details of your research area with particular reference to where it fits within the areas outlined in **Appendix 1**.



## **G: DATA PROTECTION**

### **Applicant Data Protection Statement**

This data protection notice sets out the basis on which Revenue will process your personal data in the recruitment process.

### **Legal basis for processing data**

Revenue will carry out all procedures necessary to undertake the recruitment, assessment and selection of suitable candidates for appointment to a Panel of Experts to provide assistance to the Revenue Commissioners in determining whether certain activities constitute Research and Development activities within the meaning of section 766 and 766A of the Taxes Consolidation Act 1997.

### **Purposes of processing and categories of data**

Your personal data will be used for all stages of the application process. The information contained on the form will be used:

- to assess eligibility for appointment to the panel,
- to determine area(s) of expertise,
- to assess suitability for appointment to a case.

When you begin the application process, Revenue will create a record in your name. This record contains your application form from which a database of all experts will be created containing information from your application form, such as contact details, qualifications, and employment and industry experience.

### **Disclosure of your personal data**

We will share your personal data with third parties in the following circumstances:

- where we are obliged to do so to comply with a legal or regulatory obligation,
- where, as part of the appointment process, the relevant personal data on your application form is being reviewed by the company whose R&D claim is being assessed.

### **Retention period**

As part of Revenue's record retention policy, details of applicants for the panel will be held for the duration of the lifetime of the panel plus a further period of one year.

### **Further information**

You can find further information on your rights under the General Data Protection Regulation on the [Revenue website](#).

These rights include the right to make a request to Revenue to access the personal data held about you. Requests for access to your personal data should be made in writing to the Data Protection Unit, Ground Floor, Cross Block, Dublin Castle, Dublin 2 or by email to [dataprotection@revenue.ie](mailto:dataprotection@revenue.ie). No fee applies to data access requests.

### **Appendix 3 – Official Secrecy, Taxpayer Confidentiality and Data Protection Declaration**

For the purposes of the appointment process:

**“My Report”** means all or any reports furnished by me to the Revenue Commissioners in respect of the Relevant Information for the purposes of assisting in the determination of whether or not a Relevant Company is entitled to a Tax Credit and / or Tax Relief.

**“Relevant Information”** means any information and/or documents made available to me by or on behalf of a Relevant Company or any other information which I in my absolute discretion consider relevant to obtain from any other source in the public domain or otherwise available to me on the World Wide Web for the purposes of preparing My Report.

**“Relevant Company”** means any company in respect of which the Revenue Commissioners are undertaking the process of appointing an independent expert to review a claim for a Research and Development Tax Credit.

I \_\_\_\_\_ declare that I understand that, during the term of this contract, I am subject to the Provisions of the Official Secrets Act, 1963, as amended.

I acknowledge that during the appointment process, confidential information i.e. the identity of a Relevant Company which has agreed to my appointment as an independent expert will be disclosed, for the purpose of establishing if there is a potential conflict of interest. I acknowledge that Relevant Information containing confidential information will be conveyed to me for the purposes of preparing My Report and providing the independent expert evidence. I will not disclose the confidential or relevant information to any third party (save the Revenue Commissioners, their servants, agents, legal advisers or the Appeal Commissioners or a Judge of any Court hearing a tax appeal pursuant to the Taxes Consolidation Act 1997), and, except as provided in the preceding sentence, I will not utilize the confidential information for my own benefit or the benefit of any third party PROVIDED THAT the foregoing shall not apply to any information,

- Which is now public knowledge or which hereafter becomes public knowledge through no fault of my own; or,
- Which I can show, through written records, is properly provided to me without restriction by an independent third party; or,
- Which I can show, through written records created prior to the disclosure of the confidential information to me, was already in my possession at the time of receipt from the Revenue Commissioners or from the Relevant Company.

Once the engagement is finalised in relation to the Relevant Company I must:

- return to Revenue any original papers, or storage devices, supplied by Revenue or the company carrying out the R&D, or
- where copies were supplied, confirm the secure destruction of these to Revenue (I may forward these to Revenue if I prefer),
- securely delete any records supplied electronically by either Revenue or the company carrying out the R&D,
- securely destroy any hard copies made of records sent electronically, and
- securely destroy any hard copies or electronic copies of reports prepared by me for Revenue.

I further understand that I am bound by the provisions of section 851A, Taxes Consolidation Act 1997 and data protection legislation (including the GDPR). I hereby undertake to:

- (i) familiarise myself with the requirements of those legislative provisions; and
- (ii) implement appropriate technical and organisational measures to ensure the security of such personal data as will be furnished to me by the Revenue Commissioners for the purposes of carrying out reviews. I agree to notify Revenue in writing, without undue delay, of any unauthorised access to or disclosure of personal data provided to me.

I further undertake to indemnify the Revenue Commissioners in respect of any deliberate or careless breach committed by me of section 851A Taxes Consolidation Act 1997 and the Data Protection legislation which would render the Revenue Commissioners liable for any costs, claims, expenses or damages.

I will fully comply with and implement any policies which are communicated or notified to me by Revenue from time to time.

I will maintain complete and accurate records and information to demonstrate my compliance with these directions and to allow for inspections and contribute to any audits by Revenue.

Signature<sup>5</sup>: \_\_\_\_\_ Date: \_\_\_\_\_

**Please note that at the time appointments are being made, you will be required to complete a separate Official Secrecy, Taxpayer Confidentiality and Data Protection Declaration for each individual appointment.**

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<sup>5</sup> Please see the checklist at [Appendix 4](#) regarding electronic signatures.



## Appendix 4 – Checklist

For an application to be considered, please send the following to [rdadmin@revenue.ie](mailto:rdadmin@revenue.ie)<sup>6</sup>

- Completed application form,
- Completed Official Secrecy, Taxpayer Confidentiality and Data Protection Declaration,
- Tax clearance access number and tax reference number,
- Copy of Tax clearance certificate, if not registered for tax in the State,
- Evidence of academic qualification(s) where this has not been supplied within the previous 2 years.
- An electronic signature may be used, but Revenue “requires that it be in accordance with particular information technology and procedural requirements (including that it be an advanced electronic signature, that it be based on a qualified certificate, that it be issued by an accredited certification service provider or that it be created by a secure signature creation device)” (Section 13(2)(a) Electronic Commerce Act 2000). Where an electronic signature is not used, a scanned copy of the signed document will be accepted.

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<sup>6</sup> Applications should be submitted directly to The Revenue Commissioners to ensure the application is recorded