

The Revenue Technical Service

Part 37-00-00a

This document was last updated May 2018

A more recent version of this manual is available.

Referenced Tax and Duty Manuals:

- *Review of Opinions or Confirmations* - [Tax and Duty Manual Part 37-00-41](#)
- *Revenue Arrangements for Implementing EU and OECD Exchange of Information Requirements in Respect of Tax Rulings* - [Tax and Duty Manual Part 35-00-01](#)
- *Large Cases Divisions: Opinions/Confirmations on Tax/Duty Consequences of a Proposed Course of Action* - [Tax and Duty Manual Part 37-00-40](#)
- *MyEnquiries* - [Tax and Duty Manual Part 37-00-36](#)
- *What constitutes a trade?* - [Tax and Duty Manual Part 02-02-06](#)
- *Acquisition by a company of its own shares*- [Tax and Duty Manual Part 06-09-01](#)

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Overview

The purpose of the Revenue Technical Service (RTS) is to provide responses to practitioners and Revenue staff on complex and technical queries and to enhance the technical capability of our staff to ensure that Revenue continues to meet its core obligation of “minding the tax”.

As part of the re-launch, the Revenue Legislation Services (RLS) ceased to take direct queries from both staff and practitioners with all queries now submitted to the RTS in a standardised format (i.e. using the mandatory submission form RTS 1A). This standardisation of format ensures that appropriate research and analysis has been carried out before a query can be accepted by the RTS.

Regions have re-organised their operations by extending and rotating the staff assigned to the RTS with the aim of enhancing the overall technical capacity countrywide. As a result of this reorganisation, case decision management and ownership by the districts has vastly improved leading to much quicker turn-around times.

Any queries on the operation of this Tax and Duty Manual may be sent by email to [Denise Cunniffe](#), Personal Taxes Policy & Legislation Division.

PART A – RTS for Agents and Taxpayers

1. Introduction

1.1 Revenue recognises that agents and taxpayers need to make contact with us about a variety of matters on an ongoing basis. Having consulted on the best way to provide a service to agents and taxpayers, Revenue has prepared this manual to ensure that:

- necessary contacts are made to the appropriate Revenue office,
- these contacts are dealt with as efficiently as possible, and
- unnecessary contact is eliminated

1.2 The table below divides agent and business contacts with Revenue into five main categories and lists the most appropriate contact point in each case. Greater detail on each type of contact and the level of response that can be expected from us is then set out in the succeeding Paragraphs of this manual.

| Nature of Query | Contact Point | Further Detail |
|--|---|-----------------------------|
| Information seeking | Revenue Website | Paragraph 2 |
| Non-technical or simpler technical queries | Taxpayer's Local Revenue Office | Paragraph 3 |
| Complex technical queries | Revenue Technical Service (RTS) | Paragraph 4 |
| Statutory Clearance topics | Revenue Legislation Service Divisions (RLS) | Paragraph 8 |
| Certain other topics | Specified Divisions | Paragraph 8 |

Before contacting any Revenue office, agents, their staff and taxpayers should ensure that the information being sought, or the answer to the query raised, is not available from published materials either on the Revenue website or from other sources. Agents, in particular, should ensure that they fully utilise their own, or their firm's, resources before making contact with Revenue.

1.3 Large Cases Divisions

Agents and Taxpayers should note there are separate guidelines for cases dealt with by the Large Cases Divisions of Revenue and all queries regarding Foreign Direct Investment. Full details regarding all such requests for Opinions/Confirmations can be found in [Tax and Duty Manual Part 37-00-40](#).

1.4 Collection Issues

Queries on any issue related to tax collection should be addressed to the **Office of the Collector General, Sarsfield House, Limerick** or by telephone to **01 738 36 63**.

1.5 Employer Queries

A single point of contact facility concerning the operation of PAYE by employers is available in the **Office of the Collector General, Government Offices, Nenagh, Co. Tipperary** or by telephone to **01 738 36 38**.

1.6 Customs Matters

Whereas routine queries can be raised with the relevant District, complex technical queries on customs matters should be addressed to **Office of the Revenue Commissioners, Corporate Affairs and Customs Division, Customs Policy Branch, 2nd Floor, Treasury Building, Dublin Castle, Dublin 2** or by telephone to **01 738 36 76**.

2. Information seeking

2.1 Revenue's website www.revenue.ie, which has dedicated sections both for agents and for businesses, should be consulted in the first instance if the question is a straightforward one and the agent or taxpayer is simply seeking general information.

The screenshot shows the Revenue website homepage. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right is a search bar with the text 'Search' and a magnifying glass icon. Further right are links for 'Sign in to myAccount or ROS' and 'Gaeilge'. Below the search bar is a 'Popular topics' section with links for 'Tax credits, reliefs and exemptions', 'Health expenses', 'Help to buy incentive', and 'Tax clearance'. To the right of this is a 'Welcome to our new website' message with a 'Read more' button. At the bottom, there are three main service categories: 'Jobs and pensions', 'Personal tax credits, reliefs and exemptions', and 'Life events and personal circumstances', each with a brief description of the services provided.

2.2 In particular publications such as Tax and Duty Manuals outline Revenue's position on a wide range of technical tax/duty issues.

3. Non-technical or simpler technical queries

3.1 As well as our website, much technical information can also be found in: -

- Other publications, including published and authoritative guides available commercially
- Sources within the practice or business, including agent bulletins and newsletters.

3.2 Queries that are non-technical in nature or relate to simpler technical issues, where the answer is not in the “public domain”, may be sent to the local Revenue office for the taxpayer to whom the query relates. The telephone numbers and addresses of all local Revenue offices are available on www.revenue.ie by clicking ‘[Contact us](#)’ on the homepage.

The relevant Revenue office is also the contact point for any “case specific” enquiries where the agent or the taxpayer is simply seeking factual information in relation to the tax affairs of a client or of their business.

3.3 At certain times of the year Revenue is frequently asked to supply “case specific” information to agents and taxpayers which is very often already available from the agent’s or taxpayer’s own records. An example of this arises in the lead-up to the Form 11 filing date for self-assessment purposes where annual pay and tax details in respect of a PAYE employment are sought for the purposes of completing the Form 11 (e.g. where one spouse is self-employed and the other spouse is an employee). The provision of an efficient service by Revenue is dependent on agents and taxpayers ensuring that they only contact Revenue for this type of information, where necessary, if it cannot be obtained from their own or the taxpayer’s records.

3.4 There are three areas where the general rule of contacting the local Revenue office with straightforward queries does not apply. These are: -

- Stamp Duty
- Capital Acquisitions Tax
- Charities and Sporting Exemptions

[Appendix A](#) sets out the relevant contact points for these queries and lists our information requirements, where applicable.

4. The Revenue Technical Service

4.1 A primary objective of the Revenue Technical Service is to help those engaged in preparing tax returns and payments to do so accurately and in time.

4.2 The Revenue Technical Service (RTS) operates within the four Revenue Regions and handles complex technical issues on which agents and taxpayers may need clarity (see [Paragraph 8](#) for some exceptions). This service, however, should not be used as a first point of contact by either agents or businesses. Revenue expects that agents and taxpayers will have researched and analysed the issue themselves in the first place. Where the answer remains unclear they should then seek the assistance of this service.

4.3 There should be a limited number of circumstances where an agent or taxpayer requests an opinion from Revenue in advance of a transaction actually taking place. In general, the Revenue Technical Service will not offer an opinion in advance of the transaction. Where, exceptionally, the Revenue Technical Service is prepared to offer such an opinion, e.g. complex issues arising on corporate restructurings where clarity is required on whether a particular activity constitutes the “carrying on of a trade”, all of the detailed requirements set out in [Appendix C](#) will apply.

4.4 It should be noted that the Revenue Technical Service will not offer an opinion to facilitate tax planning by agents and taxpayers. Re-submission of the same query with minor changes to the facts presented will generally be regarded as an attempt to use the RTS for tax planning purposes.

4.5 Where the Revenue Technical Service has offered an opinion, it will not enter into further correspondence with an agent who disagrees with the opinion.

4.6 Each Region will address complex technical queries under the headings shown below:

- Business Taxes – Corporation Tax & Income Tax
- Personal Taxes
- Capital Taxes – Capital Gains Tax, & Capital Acquisitions Tax
- VAT
- Excise
- Capital Allowances, RCT & PSWT

The Dublin Region will address complex technical queries in relation to Stamp Duty on behalf of all four Regions.

4.7 Complex technical queries are to be submitted in writing via **Online Services** to the Queries Management Officer (QMO) for the relevant local Revenue office or Region. A list of the names and contact details of these individual officers is contained in [Appendix B](#).

4.8 The Revenue Technical Service will provide technical assistance to Revenue staff in Districts across the four Regions on complex and technical matters.

4.9 Upon receipt of a complex technical query, the Queries Management Officers will satisfy themselves that the query is proper to the Revenue Technical Service.

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

[...]

5. Submitting a query to the Revenue Technical Service

5.1 It is extremely important that querists ensure that the query that they are submitting is appropriate to the Revenue Technical Service. To provide for the efficient management of queries to the Revenue Technical Services all submissions must be made using Form **RTS 1A** attached at [Appendix D](#).

5.2 The Queries Management Officer will only accept a query where the following criteria apply:

- It has been submitted via **Online Services** (correspondence and replies are to be sent through this secure facility only).

Further information on **MyEnquires** is available in Tax and Duty Manual [Part 37-00-36](#)

- It is case specific and gives the name and tax reference number of the taxpayer requesting the opinion/confirmation and of any other party involved
- A description of the details and purpose of each proposed transaction
- It is complex and technical
- It is not a hypothetical question
- The answer is not already in the public domain
- The querists has:
 - completed form [RTS 1A](#) in full – “as attached” or similar is not acceptable
 - provided a full explanation of the query;
 - done her/his own research and analysis and set this out in the query;
 - provided his or her own interpretation and summary of the issue; and
 - referenced and quoted relevant legislation and case law to support the analysis
 - The querists is not seeking an advance opinion, unless there is a well established policy of providing advance opinions on such matters, e.g. a company restructuring
- The issue is not subject to a current compliance intervention (e.g. issue under audit, aspect query or profile interview etc.)

The query will be rejected if “as attached”, or similar is used in any part of the form RTS 1A.

5.3 Where a query has been sent to the Revenue Technical Service but is not appropriate to that service, the Queries Management Officers may refer it on to the Customer Services unit of the local Revenue Office for attention or will return it to the querist if that is the appropriate course of action, explaining why they have done so.

5.4 The use of the telephone is best limited to straightforward factual enquiries and, as a general rule; enquiries relating to technical matters should not be made by telephone. Telephone calls to the RTS should be confined to checking on the progress of outstanding enquiries.

5.5 As stated in paragraph 5.2 above, queries intended for the Revenue Technical Service are only to be made in writing via **Online Services**. Please select the following options to ensure your query goes directly to the Query Management Officer:

My Enquiry relates to – Other than the above

And more specifically – Revenue Technical Service

Instructions on how to register for the **Online Services** service are on our website www.revenue.ie in the 'Tax Professionals' section.

5.6 Solicitors acting for taxpayers in relation to specific issues and who are not that taxpayer's tax agent may need to contact the Revenue Technical Service. Instructions for contacting the Revenue Technical Service in these circumstances are available in [Appendix H](#) and the relevant form is available in [Appendix I](#).

Additional mandatory information where exchange of information requirements apply

5.7 Council Directive (EU) 2015/2376 of 8 December 2015 (the "Directive"), which amends Council Directive 2011/16/EU, requires the mandatory automatic exchange of cross-border rulings where such rulings may affect the tax base of another Member State. In addition, an OECD framework for the compulsory spontaneous exchange of information in respect of six categories of taxpayer specific rulings was adopted as part of Action 5 of the OECD/G20 Base Erosion and Profit Shifting (BEPS) project. Revenue's arrangements for implementing the requirements of the Directive and the OECD framework are set out in Tax and Duty Manual [Part 35-00-01](#).

5.8 Where an advance opinion/confirmation being sought by a taxpayer comes within the scope of the exchange of information requirements, as set out in Tax and Duty Manual 35-00-01, mandatory additional information must be provided at the time the opinion/confirmation is requested. The additional mandatory information required is set out in paragraph 4.5 of Tax and Duty Manual [Part 35-00-01](#). Failure to provide this mandatory information will result in a delay in the opinion/confirmation being issued by Revenue.

6. Replies from the Revenue Technical Service

6.1 The Revenue Technical Service will endeavour to reply to complex technical queries within 20 working days. Where a full reply cannot be issued within 20 days an interim reply will be sent (including, where possible, an indicated timescale within which the matter will be finalised).

The full text of Revenue's Customer Service Standards can be viewed at www.revenue.ie.

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

[...]

7. Duration of Opinions

7.1 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 Tax and Duty Manual [Part 37-00-40](#) for a renewal or extension of the opinion/confirmation.

7.2 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.

7.3 Tax and Duty Manual [Part 37-00-41](#) provides information in respect of a review of opinions / confirmations that were issued more than five years ago. For example, a taxpayer who wishes to continue to rely on any opinion/confirmation issued by Revenue in the period between 1 January and 31 December 2012, in respect of a transaction, period or part of a period, on or after 1 January 2018 is required to make an application for its renewal or extension on or before 30 March 2018.

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

[...]

8. Statutory Clearance topics and certain other topics

8.1 In certain circumstances, the governing legislation requires that formal Revenue clearance or approval be given before a tax relief may apply. Requests for statutory clearance in respect of the topics shown in [Appendix E](#) should be submitted in writing to the Revenue Legislation Service Divisions at the address set out in that Appendix.

8.2 In addition to “statutory clearance” cases, certain other topics are dealt with in specific Divisions. These issues and the relevant contact points are shown in [Appendix F](#).

9. Exceptional Circumstances - Revenue Contacts

9.1 [Exceptional Contacts for Tax Agents](#) is a list of contact details for managers in each District. This list is provided for agents –

- if there is urgent need for them to contact Revenue; and
- they are unable to do so by the normal channels.

9.2 It is important to note that the named person will not be dealing with the underlying query. The person concerned should be contacted when normal channels do not appear to be working and they will take the necessary steps to resolve the contact difficulties arising.

9.3 Agents will, of course, be aware that difficulties encountered at peak times may be related to resources being stretched, due to high customer demand. Although every effort will be made to apply resources to meet such demand, some contact delays are likely and we appreciate agents' patience at such times.

10. Complaints

10.1 Agents or taxpayers who are not satisfied with the level of service provided can make their complaint according to the procedures set out in the [Revenue Complaint and Review Procedures leaflet – CS4](#). Full contact details in relation to complaints are set out in Appendix B of the CS4 leaflet.

11. Expression of Doubt

11.1 Agents or taxpayers with doubts about the tax treatment of a specific item may take a view on the issue and express doubt on the relevant tax return under the below as appropriate. Revenue recommends that agents avail of this facility.

| Section | Act | Tax and Duty Manual |
|---------|---|--|
| 955(4) | Taxes Consolidation Act 1997 | Part 41-00-09 |
| 959P | Taxes Consolidation Act 1997 | Part 41A-03-00 |
| 8C | Stamp Duties Consolidation Act 1999 | Part 02 - Sections 2 - 17A |
| 81 | Value Added Tax Consolidation Act 2010 | |
| 46A | Capital Acquisitions Tax Consolidation Act 2003 | |

11.2 A formal, genuine expression of doubt protects a taxpayer from interest (provided any additional tax that may be due on the amendment of an assessment following resolution of the expression of doubt is paid when due) and penalties, should Revenue take a different view of the tax treatment of the transaction at a later date.

11.3 Regarding transactions to which section 811A TCA 1997 applies, the protective notification procedure in that section must be used if the taxpayer wishes to protect against interest and surcharge.

12. Matters arising on publication of the Finance Bill

12.1 Enquiries on technical implications of new legislative proposals during the period from publication of a Finance Bill to its enactment may be addressed to the relevant Policy & Legislation Divisions whose contact details are set out in [Appendix G](#). Queries or representations on the policy considerations underpinning these proposals are appropriate to the Budget Division in the Department of Finance.

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

[...]

PART D – Operational Roles within RTS

15. Role of Revenue Legislation Services (RLS)

15.1 RLS has primary responsibility for interpreting the law for the various taxes and duties. In that role it will have issued opinions/confirmations in the past setting out Revenue's interpretation on issues of significance.

15.2 RLS also provides information by way of Tax and Duty Manuals and other direct supports to staff. As part of its function of ensuring consistent interpretation of the law, RLS now has responsibility for oversight of the RTS. This means that RLS will monitor the operation of the RTS to ensure that replies are consistent and accurate, that adequate resources are available within the RTS and that customer standards requirements are met.

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[...]

16. Role of the Queries Management Officer (QMO)

16.1 The QMO is the individual to whom queries are to be referred in the first instance. The role of the QMO is to manage the interaction between the querist (with the exception of LCD queries) and the RTS. Once a query is received, the QMO will decide if the query is proper to the RTS; if not they reject it.

16.2 The QMO is the owner of the query once it is accepted, and is responsible for ensuring that the query is dealt with in accordance with Revenue customer service standards. These require that written contacts

- be replied to in clear and comprehensive terms within 20 working days, and
- where a full reply cannot be issued within 20 days, be issued an interim reply (including, where possible, an indicated timescale within which the matter will be finalised).

16.3 A list of QMOs with contact details is available at [Appendix B](#)

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

[...]

17. Role of the Revenue Technical Service Expert (RTSE)

17.1 The role of the Revenue Technical Service Expert is to research queries, obtain assistance from the Revenue Legislation Service when necessary, and provide replies to the Query Management Officer together with a summary of the key issues, and their opinion/confirmation for onward transmission to the querist.

17.2 The Revenue Technical Service Expert may often find it useful to meet the taxpayer who is the subject of an RTS query with the agent who submitted the query to gain a better understanding of the matter raised. Where this occurs, the case officer should attend any such meeting.

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

[...]

Part E – Appendices

[Appendix A](#) – Contacts for non-technical or simpler technical queries

[Appendix B](#) – Queries Management Officers

[Appendix C](#) – Requirements for limited pre-transaction opinions

[Appendix D](#) – RTS query submission form – RTS 1A

[Appendix E](#) - Matters requiring Statutory Clearance

[Appendix F](#) – Topics dealt with in specific Divisions

[Appendix G](#) – Queries on Finance Bill proposals

[Appendix H](#) – Solicitor access to the Revenue Technical Service

[Appendix I](#) – Solicitor Link Notification for Technical Query Form

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

[...]

Appendix A – Contacts for non-technical or simpler technical queries

Contact points for non-technical or simpler technical queries in relation to:

Stamp Duty

General Stamp Duty enquiries may be made by telephone to: 01 738 36 46.

Written queries on non-technical or simpler Stamp Duty issues may be addressed to the:

National Stamp Duty Office,
Cross Block,
Upper Castle Yard,
Dublin Castle,
Dublin 2.

Capital Acquisitions Tax (CAT)

General CAT enquiries may be made by telephone to: 01 738 36 73.

Written queries on non-technical or simpler technical CAT issues may be addressed to the following:

| Taxpayers/Beneficiaries who reside in: | | Contact Address |
|--|--|--|
| Dublin Region | All addresses | CAT Customer Service, Arus Brugh, 9/15 Upper O'Connell Street, Dublin 1. |
| East & South East Region | All addresses in counties Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford or Wicklow. | CAT Customer Service, Ground Floor, Block F, Athy Business Park, Athy, Co Kildare. |
| Border, Midlands and West Region | All addresses in counties Louth, Cavan, Monaghan, Donegal, Sligo, Leitrim, Longford, Mayo, Galway, Roscommon, Westmeath & Offaly | CAT Customer Service, Government Offices, Millennium Centre, Dundalk, Co. Louth. |
| South West Region | Addresses in counties Cork, Kerry, Limerick or Clare | CAT Customer Service, Revenue House, Blackpool, Cork. |

Charities/Sporting Exemption

General enquires may be made by telephone to

(067) 63302/3/4 - Charities

(067) 63181 - Sporting Exemption

Written queries on the following Charities/Sporting Exemption matters may be addressed to:

| Qualification for charitable tax exemption (Section 207 TCA 1997) | Charities, Sports Exemptions and International Claims Unit Office of the Collector General Government Buildings Nenagh Co. Tipperary. email: charities@revenue.ie |
|--|--|
| Trading activities by charities and qualification for tax exemption (Section 208 TCA 1997) | |
| Eligibility of donations for tax relief under the Donations Scheme for charities and other approved bodies (Section 848A TCA 1997) | |
| Qualification for Sporting Tax Exemption (Section 235 TCA 1997) | |

In respect of applications by charities/sports bodies for tax exemption, the following information is required –

- completed Application Form CHY1 (Charities) or GS 1 (Sports Bodies), as the case may be;
- sight of the draft Governing Instrument;
- latest set of financial accounts;
- short statement of activities by the body to date, or if newly established, a short statement of activities proposed to be undertaken;
- full details of every Officer/Director/Trustee of the body including any connection or formal involvement with any other charity/sports body.

Appendix B – Queries Management Officers

Queries on complex technical issues should be sent to the Queries Management Officer of the relevant Region/District. Use **Contact Us** on our website www.revenue.ie to establish to which Queries Management Officer (QMO) your query should be sent.

| Region/District | QMO | In Online Services , when adding a New Enquiry , the text below should be entered in the "For Attention Of" field |
|--|--|---|
| Border Midlands West Region | | |
| All | Joseph Mc Donnell 042 9353 470 Amy McEnery 091 576 349 Kate Egan 090 6421 940 | BMWRTS |
| Dublin Region | | |
| City Centre / North City | Teresa Murray 01 8894 005 Paul Marten 01 8655 873 | DublinCityCentreRTS DublinNorthCityRTS |
| South City / Dun Laoghaire Rathdown | Brendan Fennell 01 6329 407 Maura Buckley 01 6329 534 | DublinSouthCityRTS DublinDunlaoghaireRTS |
| Fingal | John Fitzsimons 01 8277 255 Michael Reilly 01 8277 294 | DublinFingalRTS |
| South County | Della Grogan 01 4274 297 Philomena McCormack 01 4212 982 | DublinSouthCountyRTS |
| Dublin Stamping District | Tom Allen 01 8589 386 | DublinStampingRTS |
| Dublin 2 nd Tier Construction | Austin Harmon 01 738 36 12 | DublinConstruction2ndTierRTS |
| Dublin 2 nd Tier | Teresa Gavin 01 8655 868 | Dublin2ndTierRTS |
| East South East Region | | |
| All | Kay Kelly 051 862 776 Marian Stephenson 051 862 702 | ESERTS |
| South West Region | | |
| All | Joanne Looney 061 212 700 | SWRTS |

Appendix C – Requirements for limited pre-transaction opinions

Opinions within the parameters contained in [Paragraph 4](#)

1. Where a pre transaction opinion or interpretation is required it is essential that all information relevant to the case be submitted with the request. Care should be taken to ensure that Revenue is fully appraised of all the facts and surrounding circumstances which may potentially impact on the tax status of the transaction. The submission should normally include the following information:

- (i) Name, Personal Public Service (PPS) number of the individual(s) or, in the case of a company, the company's tax reference number;
- (ii) all information relating to the proposed transaction including Name, PPS number (if Irish resident) and Company Reference Numbers (if Irish registered) of all other parties connected to the transaction, subject to any restrictions or difficulties in disclosing this information arising from commercial confidentiality considerations;
- (iii) a complete description of the facts and a complete description of each proposed transaction;
- (iv) the purpose of the transaction and details of any prior or further steps involved;
- (v) details of the relevant provisions of the legislation - Acts or Regulations - and the taxpayer's/agent's interpretation of the application of these provisions;
- (vi) the aspects of the tax treatment of the transaction about which the applicant is enquiring;
- (vii) relevant Case Law including cases that would not support agent's contention;
- (viii) the date it is intended to finalise the transaction;
- (ix) the implications of the transaction for the liability to tax of the applicant under all relevant tax heads;
- (x) any implications for foreign tax liabilities.

The submission should also include a statement confirming that, as far as the applicant is aware, none of the specific issues involved in the opinion requested are in respect of, or related to:

- an issue that is being considered by another Revenue Office at the applicant's request or at Revenue's instigation; or
- an issue in the case that is under appeal or before the courts.

In addition, the letter of application should confirm that, to the best of the applicant's knowledge, all facts that are relevant to the request for the opinion have been given and that the request is in respect of an actual proposed, rather than hypothetical, transaction.

With regard to the trade benefit test, Appendix II of new Tax and Duty Manual [Part 06-09-01](#) provides guidance on how Revenue applies this test. In most cases it should be obvious as to whether the trade benefit test is satisfied. However, in **exceptional cases**, Revenue may provide an advance opinion in relation to the "trade benefit test". The request should clearly specify the specific doubt as to why it is considered that the trade benefit test may not be satisfied. Requests should be submitted in accordance with the guidelines set out in the new Tax and Duty Manual.

Regarding "carrying on of a trade" in the vast majority of cases there will be no doubt about whether activities would constitute trading. However, for certain complex issues arising on corporate restructurings or new inward investment projects where clarity is required on whether a particular activity constitutes the "carrying on of a trade" opinions may be sought. Tax and Duty Manual [Part 02-02-06](#) should be consulted prior to submitting a query to the Revenue Technical Service

2. Tax Avoidance

An opinion will not be given where Revenue suspects that the transaction(s) may be, or may be part of, a scheme or arrangement for the purposes of tax avoidance.

An opinion will not be provided as to whether a proposed transaction would meet a bona fide commercial test.

3. Hypothetical or speculative queries

Enquiries should be made only about actual proposed transactions – Revenue will not provide an opinion in reply to hypothetical or speculative queries.

4. Status of pre-transaction opinions

Opinions given by Revenue are not legally binding and it is open to Revenue officials to review the position when a transaction is complete and all the facts are known. In this regard, it is important to disclose the full facts and circumstances surrounding the transaction as outlined in [Paragraph 1](#) above.

5. Timely Application

Where a transaction is subject to a particular deadline, Revenue will make every effort to ensure that a reply issues prior to the specified date. However, in order to ensure that an opinion is given in time, agents should endeavour, where feasible, to submit the case and all requisite information as far in advance of the proposed transaction date as is possible.

6. Change of circumstances

Any opinion given by Revenue is based on the specific facts relevant to that case and its particular circumstances only. Any material change in the facts or circumstances could affect an opinion and any such changes should be brought to the notice of the office that gave the opinion or interpretation so that the case can be reviewed.

An opinion given in relation to a specific case should not be relied on in any other case. Some opinions will arise from a unique set of circumstances. However, Revenue may consider that an opinion is likely to have wider application and incorporate it into its tax manuals.

An opinion will be given on the basis of the legislation as it exists at the time of the request. If this changes in advance of the completion of the transaction, then the opinion may no longer be valid.

A more recent version of this manual is available.

Appendix D – RTS Query Submission Form RTS 1A

| To be completed by the person seeking an opinion/confirmation | |
|---|--|
| <i>Taxpayer / Company Name</i> | |
| <i>Address/Business Address</i> | |
| <i>Tax Reference</i> | |
| <i>Revenue Branch/District</i> | |
| <i>Agent</i> | |
| <i>Submitting Agent</i> | |
| <i>Tax/Duty Heads involved</i> <i>(IT, CT, CAT, CGT, VAT, RCT, Stamp Duty, etc)</i> | |
| <i>Full facts of the case in relation to the issue or transaction, including the purpose of the transaction(s) and details of any prior or further steps involved</i> | |
| <i>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.</i> | |
| <i>Relevant legislative provision(s)</i> | |

| | |
|--|--|
| <i>Details of relevant case law</i> | |
| <i>Details of your full technical analysis and research</i> | |
| <i>Your conclusions on the interpretation of the application of the legislative provisions</i> | |
| <i>Have copies of contracts and other relevant material been included?</i> | |
| <i>Have all facts in the matter been disclosed in full?</i> | |
| <i>Is the submission the subject of a compliance enquiry of any kind?</i> | |
| <i>Is the submission requested in connection with any form of tax planning by the agent or the taxpayer?</i> | |
| <i>Does this interpretation relate to subject matter to which exchange provisions apply?*</i> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| <i>If yes, confirm all supporting documents are included</i> | Yes <input type="checkbox"/> No <input type="checkbox"/> |

*Guidance on rulings that are subject to exchange provisions is available in [Part 35-00-01](#)

Appendix E - Matters requiring Statutory Clearance

In certain circumstances, the governing legislation requires that Revenue clearance or approval be given before a tax relief may apply. Request for statutory clearance in respect of the topics listed below should be submitted in writing, via **Online Services**, to the relevant Branches of the Revenue Legislation Service Divisions, as set out below.

| Stamping Building Dublin Castle Dublin 2 Tel: 01 – 647 5000 | | |
|--|----------------------------------|--|
| Branch | Legislation | Matter |
| Business Income Tax Branch | Section 141 TCA 1997 | Requests for determination that dividends from patent royalty income derive from a patent taken out in respect of an invention that involved radical innovation. |
| | Section 195 TCA 1997 | Requests for determination that 'Artists Exemption' may apply. |
| | Section 482 TCA 1997 | Requests for determinations relating to public access to significant buildings. |
| | Part 1 Sch.19 TCA 1997 | Distribution Test - Offshore Funds: Distributing Funds |
| Business Incentives Branch | Section 481 TCA 1997 | Relief for investment in films. |
| | Section 486B TCA 1997 | Relief for investment in Renewable Energy Projects. |
| | Section 488 TCA 1997 | Employment and Investment Incentive Scheme. |
| Capital Taxes Branch | Sections 236 and 606 TCA 1997 | Requests for determination for the purposes of the Loan of certain Art Objects. |
| Personal Income Tax Branch | Sections 509 -519D TCA 1997 | Approval of Profit Sharing and Share Option Schemes |

Appendix F – Topics dealt with in specific DivisionsOther topics referred to in [Paragraph 8](#)

| Main Head | Topic | Revenue Contact |
|--------------------------|--|---------------------------------------|
| Foreign Dividends | Matters relating to encashment tax | Collector General's Office, Limerick. |
| Dividend Withholding Tax | Application of withholding tax or exemption to relevant distribution | Collector General's Office, Nenagh. |

A more recent version of this manual is available.

Appendix G – Queries on Finance Bill proposals

Queries on the technical implications of Finance Bill proposals following publication and prior to enactment should be directed to the Revenue Legislation Service.

| Subject | Person | Contact |
|---|--|---|
| Customs Matters | Tom McGrath Corporate Affairs and Customs Division | 01 - 6744319 tom.mcgrath@revenue.ie |
| Income Tax, Capital Gains Tax, Capital Acquisitions Tax Stamp Duty | Lynda O’Keeffe Personal Taxes Policy & Legislation Division | 01 – 858 9887 lokeeffe@revenue.ie |
| Corporation Tax | Jimmy Owens, Business Taxes Policy & Legislation Division | 01 – 858 9854 jimmy.owens@revenue.ie |
| Financial Services (Direct Taxes) | Bruno Simoes Business Taxes Policy & Legislation Division | 01 – 858 9833 bsimoes@revenue.ie |
| General Excise Matters & Tobacco Products Tax | Oliver Gainford Indirect Taxes Policy & Legislation Division | 01 – 858 9749 ogainfor@revenue.ie |
| Energy Products Tax & Sugar Sweetened Drinks Tax | Melissa Ryan Indirect Taxes Policy & Legislation Division | 01 – 858 9912 melissa.ryan@revenue.ie |
| Alcohol Products Tax, Excise Licenses & Betting Duty | Aileen Gleeson Indirect Taxes Policy & Legislation Division | 01 – 858 9896 aileen.gleeson@revenue.ie |
| Value Added Tax Matters | Denise Corrigan Indirect Taxes Policy & Legislation Division | 01-858 9926 denise.corrigan@revenue.ie |
| Vehicle Registration Tax Matters | Mary Reville Indirect Taxes Policy & Legislation Division | 01– 858 9147 mary.reville@revenue.ie |

Appendix H – Solicitor access to the Revenue Technical Service

Online Services is a structured online contact facility that allows customers to securely send and receive correspondence to and from Revenue instead of using standard email.

Solicitors acting for taxpayers in relation to specific issues and who are not that taxpayer's tax agent may need to contact the Revenue Technical Service. Instructions for contacting the Revenue Technical Service in these circumstances are as follows:

Solicitors must have a **Tax Advisory Identification Number (TAIN)** to access **Online Services** via ROS in their capacity as agents acting on behalf of their clients.

Procedure for applying for a TAIN

To submit a query via MyEnquires a solicitor firstly needs to obtain a TAIN. This function is handled by:

Dublin North City District
TAIN Section
14-15 Upper O'Connell Street
Dublin 1
Tel: 01-865 5000

E-mail: dublinagents@revenue.ie

To register, solicitors must apply in writing stating their tax number, their full Name and Address, Telephone/Fax/email. In order to activate the TAIN, it needs to be linked to just one client. In the case of Solicitors using the Revenue Technical Service (RTS) they should link the TAIN to themselves (e.g. using their own VAT or employer number or other tax reference number). This will allow Solicitors to use the **Online Services** facility for submission of issues to the RTS. The link of the TAIN to the Solicitor's own tax reference number prevents the displacement of tax agents who act for the same client in respect of other taxes.

Using Online Services to submit a query to the Revenue Technical Service (RTS)

Once the TAIN has been acquired the Solicitor Link Notification for Technical Query form in [Appendix I](#) must be completed and signed by the client and the solicitor. This form should be uploaded along with the RTS query submission form **RTS 1A**.

To ensure the query goes directly to the Query Management Officer the following options should be selected on the Add a New Enquiry screen:

My Enquiry relates to – Other than the above

And more specifically – Revenue Technical Service

[Back to Inbox](#)

Add A New Enquiry

| | | | |
|------------------------------------|---|--|---|
| My Enquiry Related To * | <input type="text" value="PAYE employee - Credits/Relief"/> | And More Specifically * | <input type="text" value="Home Carer Credit"/> |
| My Reference (optional) | <input type="text"/> | For Attention Of (email address) (optional) | <input type="text"/> Contact Locator |
| TAIN * | <input type="text" value="00000A"/> | Client Tax Reference Number * | <input type="text"/> |
| Client Tax Reference Type * | <input type="text"/> | | |

Enquiry Details
Enter further detail up to 2,000 characters

Please provide your email address below. Note your address will only be used to notify you when there has been activity on your enquiry.

| | |
|--------------------------------------|---|
| Email Address | <input type="text" value="TEST@REVENUE.IE"/> |
| Email Confirmation | <input type="text" value="TEST@REVENUE.IE"/> |
| Attach supporting information | <input type="button" value="Choose file"/> No file chosen |

* Denotes mandatory field.

[Submit Enquiry](#)

Add a new Enquiry screen

[Further information on MyEnquiries](#)

is available. version of this

Appendix I – Solicitor Link Notification for Technical Query Form



SOLICITOR LINK NOTIFICATION FOR TECHNICAL QUERY

Client Name: _____
(Block Capitals)

Tax Reference Number:

Solicitor TAIN:

I confirm that with effect from ____/____/____, _____ is to act as my agent in respect of the following technical query:

This arrangement exists only for this specific matter and will cease to exist when the matter is resolved.

I understand that this does not preclude me from my responsibility to maintain appropriate/adequate books and records and to produce such documentation as/when requested by the Office of the Revenue Commissioners.

Signed: _____ Date: ____/____/____
Client

Signed: _____ Date: ____/____/____
Agent

Agent contact details:

Name: _____ Telephone: _____
Email: _____

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

[...]

➤ jtroy001@revenue.ie

A more recent version of this manual is available.