

# The Revenue Technical Service

## Part 37-00-00a

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### Referenced Tax and Duty Manuals:

- Review of Opinions or Confirmations – Tax and Duty Manual (TDM) [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 Corporates Division (LCD): Opinions/Confirmations on Tax/Duty Consequences of a Proposed Course of Action – Tax and Duty Manual [Part 37-00-40](#) High Wealth and Financial Services division: TDM37.00.40a: Opinions/confirmations on Tax/Duty consequences of a Proposed Course of Action- Tax and Duty Manual [Part-37-00-40a](#)
- MyEnquiries – Tax and Duty Manual [Part 37-00-36](#) What constitutes a trade? – Tax and Duty Manual [Part 02-02-06](#)
- Relief for investment in corporate trades: as it applies to companies - Tax and Duty Manual [Part 16-00-02](#) 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”.

All non-Large Case RTS queries are managed on a national basis by a dedicated team consisting of a centralised Queries Management Team (QMT), full-time caseworkers as well as rotational and part-time caseworkers. This structure is designed to enhance the overall technical capacity countrywide and lead to more efficient turn-around times.

Revenue Legislation Services (RLS) do not generally accept direct queries from staff and practitioners, as queries must be submitted through the RTS in a standardised format (i.e., submitted with the mandatory submission form RTS 1A to the central QMT). This standardisation of format ensures that the query is clearly documented, and the appropriate research and analysis has been carried out before a query can be accepted by the RTS.

Complex and technical queries for cases managed by Revenue’s Large Cases (LCD) and High Wealth and Financial Services (HW&FSD) Divisions are dealt with in the first instance by the branch in those divisions with responsibility for managing their case. Complex and technical queries should be submitted to the relevant branch using the mandatory submission form RTS 1A.

Any queries on this Tax and Duty Manual may be sent by email to [RLSRTSadmin@revenue.ie](mailto:RLSRTSadmin@revenue.ie)

## Part A – RTS for Agents and Taxpayers

### 1. Introduction

1.1 Revenue recognises that agents and taxpayers need to contact 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 sets out 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	<a href="#">Revenue Website</a> - Home	<a href="#">Paragraph 2</a>
Non-technical or more straightforward technical queries	<a href="#">Revenue Website – Contact Us</a>	<a href="#">Paragraph 3</a>
Complex technical queries	<a href="#">Revenue Technical Service (RTS)</a>	<a href="#">Paragraph 4</a>
Statutory Clearance topics	Revenue Legislation Service Divisions (RLS)	<a href="#">Paragraph 8</a>
Certain other topics	Specified Divisions	<a href="#">Paragraph 8</a>

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 contacting Revenue.

### 1.3 Large Cases Divisions- Large Corporates Division and High Wealth and Financial Services Division

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

### 1.4 Collection Issues

For queries on any issue related to tax collection, please contact the Collector-General's Division, using the secure "MyEnquiries" service available in myAccount or ROS. For queries by telephone, call 01 738 36 63 between 9.30 and 1.30 Monday to Friday. Postal queries should be addressed to the Collector-General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

## 1.5 Employer Queries

A single point of contact facility concerning the operation of PAYE by employers is available by using the MyEnquiries service, available in myAccount and ROS. To ensure that your employer enquiry is sent to the correct team for response, select 'Add a new Enquiry' and provide full details of your enquiry, then select 'Employers' PAYE' for 'My Enquiry relates to' and then the closest match from 'More specifically'. For queries by telephone, call 01 738 36 38 between 9.30 to 1.30 Monday to Friday. Enquiries by post can be sent to National Employer Helpline, Office of the Revenue Commissioners, Business Division, Anne Street, Wexford, Y35 E29K.

## 1.6 Customs Matters

Whereas routine queries can be raised with the relevant Division, complex technical queries on customs matters should be addressed to Office of the Revenue Commissioners, Customs Division, Import and Export Procedures Unit, Upper Yard Dublin Castle, Dublin 2.

## 2. Information seeking

2.1 [Revenue's website](#) has dedicated sections for agents, taxpayers and businesses. It should be consulted in the first instance if the question is a straightforward one and the agent or taxpayer is simply seeking general information.

2.2 In particular, publications such as the [Tax and Duty Manuals](#) (TDM) outline Revenue's position on a wide range of technical tax/duty issues.

## 3. Non-technical or more-straightforward technical queries

3.1 As well as our website, useful 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 more straightforward technical issues, where the answer is not in the "public domain", should be directed to the Service to Support Compliance teams. By clicking [Contact us](#) on the homepage, you can select the area to which your query relates and enter your tax reference number to access the applicable contact details.

The Service to Support Compliance teams are also the contact point for any "case specific" enquiries where the agent/taxpayer is simply seeking factual information in relation to the taxpayer's tax affairs.

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. 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, 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 Service to Support Compliance teams 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 (RTS) is to help those engaged in preparing tax returns and payments to do so accurately and on time.
- 4.2 The RTS operates across Revenue Divisions 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 instance and only where the answer remains unclear should they 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 RTS will not offer an opinion in advance of the transaction. Where, exceptionally, RTS is prepared to offer such an opinion, e.g., complex issues arising on corporate restructurings, all of the detailed requirements set out in [Appendix C](#) will apply.
- 4.4 Opinions/confirmations will not be given where Revenue is of the view that the proposed transaction is part of a scheme or arrangement the purpose of which or one of the purposes of which is the avoidance of tax/duty. This also applies if Revenue is of the view that the transaction in respect of which an opinion/confirmation is sought is to facilitate the avoidance of tax/duty by a third party.

Where Revenue is of the view that tax avoidance may be involved, any communication from Revenue will be confined to a statement that "the opinion/confirmation sought cannot be given as the transaction may involve, directly or indirectly, or may facilitate, directly or indirectly, tax avoidance".

Where Revenue provides an opinion/confirmation on the tax/duty consequences of a proposed course of action it will be subject to the transaction not involving, directly or indirectly, or facilitating, directly or indirectly, tax avoidance.

- 4.5 Where the RTS has offered an opinion, it will not enter into further correspondence with an agent who disagrees with the opinion.
- 4.6 The RTS will address complex technical queries under the headings shown below:
- Business Taxes – Corporation Tax & Income Tax
  - Personal Taxes – Income Tax, Withholding Taxes, Local Property Tax, etc
  - Capital Taxes – Capital Gains Tax, & Capital Acquisitions Tax
  - Value-Added Tax and Relevant Contracts Tax
  - Stamp Duty
  - Excises – Alcohol Products Tax, Betting Duty, etc.
- 4.7 Complex technical queries should be submitted in writing via [My Enquiries](#) to the RTS Query Management Team (QMT) as contained in [Appendix B](#).
- 4.8 Upon receipt of a complex technical query, the QMT will ensure that the query is proper to the RTS.

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 RTS. To provide for the efficient management of queries to the RTS, all submissions must be made using Form **RTS 1A** attached at [Appendix D](#).
- 5.2 The QMT will only accept a query where the following submission criteria apply:
- For agents and taxpayers the query has been submitted via [My Enquiries](#) (correspondence and replies are to be sent through this secure facility **only**)
  - Further information on **MyEnquires** is available in TDM [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 detailed description 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 querist has:
    - completed form [RTS 1A](#) in full (typed or otherwise clearly legible)– “as attached” or similar is not acceptable
    - done his or her own research and analysis and set this out in the query
    - provided his or her own interpretation and summary of the issue to include an explanation of the area of uncertainty/doubt
    - referenced and quoted relevant legislation and case law to support the analysis, and
    - the querist 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 a matter concerning a Revenue intervention (e.g. issue related to an audit, compliance contact, profile interview or registration application, etc.)
  - The query will be rejected if “as attached”, or similar wording is used in any part of the completed form RTS 1A.
- 5.3 Where a query has been sent to the RTS but is not appropriate to that service, the QMT may refer it on to the Service to Support Compliance unit 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 only.

- 5.5 As stated in paragraph 5.2 above, queries intended for the RTS are only to be made in writing via [MyEnquiries](#). Please select the following options to ensure your query goes directly to the QMT:
- MyEnquiries
  - Dropdown menu - Take option 'Add New Enquiry'
  - Dropdown menu - Take option 'My Enquiry relates to'
  - Dropdown menu - Take option 'Other than the above'
  - Dropdown menu - Take option 'And more specifically'
  - Dropdown menu - Take option of 'Tax Practitioners – RTS Queries'
  - 'Add Supporting Documentation'. (add Form RTS1A and supporting documentation)

*If you do not have the option to classify your enquiry, please include the phrase 'RTS Query' at the top of the textual enquiry*

Instructions on how to register for the **Online Services** service are on our website [www.revenue.ie](http://www.revenue.ie) in the 'Tax Professionals' section.

- 5.6 Agents (tax advisors/accountants/solicitors etc) acting for taxpayers in relation to specific issues and who are not that current nominated agent may need to contact the RTS. Instructions for contacting the RTS in these circumstances are available in [Appendix G](#) and the relevant form is available in [Appendix H](#).

Additional mandatory information where exchange of information requirements applies.

- 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 [Part 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 RTS endeavours to reply to complex technical service queries in timely fashion, considering the complexity of the issues. Revenue has processes and procedures in place to ensure governance and oversight of response times. In addition, Revenue impresses on caseworkers the importance of regular communication where delays are experienced
- 6.2 Revenue Technical Service queries will be acknowledged as soon as practicable following receipt, and an indicated timeline will be provided following an initial review of the query.
- 6.3 Where delays are experienced due to the complexity of the query, the RTS will keep the querist updated on progress.
- 6.4 After review of an RTS submission where further information is required, the RTS will notify the querist of the required information to be supplied.

- 6.5 Where an agent or taxpayer has not provided the requested information within a reasonable timeframe, the RTS will notify the querist that the query will be treated as withdrawn.

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 37-00-41](#) 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 Where Revenue has previously given an opinion to a taxpayer based on a full disclosure of all relevant facts, then Revenue will follow that opinion. However, if on reviewing the opinion Revenue believes that it is incorrect, it may be withdrawn prospectively.

Note that taxpayers are not bound by an opinion given by Revenue or by Revenue guidance if they can show that the approach that they adopt is in line with the legislation.

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## 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 Part 16 of the TCA 1997, relief for investment in corporate trades, provides that taxpayers may seek Revenue's view on certain specific aspects of the rules in advance of issuing shares. TDM [Part 16-00-02](#) in Appendix 1, sets out the aspects of the rules on which an advance view may be sought and the information which must be submitted in support of such a request. All such requests should be made to the RTS.

8.3 In addition to the above, 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 Divisional contact information. 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 a doubt regarding 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.

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

[...]

Section	Act	Tax and Duty Manual
959P	Taxes Consolidation Act 1997	<a href="#">Part 41A-03-00</a>
8C	Stamp Duties Consolidation Act 1999	<a href="#">Part 2: Section 8C – Expression of Doubt</a>
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.

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#### 14. Role of The Revenue Legislation Services (RLS)

- 14.1 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.
- 14.2 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 has responsibility for oversight of the RTS. This means that RLS will monitor the quality assurance of the RTS with a view to ensuring that replies are consistent and accurate, that adequate resources are available within the RTS and that customer standards requirements are met.

RLS does not provide telephone or email support for queries that do not come through the RTS Framework.

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#### 15. Role of the Query Management Team (QMT)

- 15.1 The QMT is the team to whom queries relating to the case base of Business, Medium Enterprises or Personal Divisions are to be referred in all instances ([QMT contact details](#)). The role of the QMT is to manage the interaction between the querist and the RTS. Once a query is received, the QMT will decide if the query is proper to the RTS; if it is not the QMT rejects it.
- 15.2 The QMT is the owner of the query once it is accepted from Business, Medium Enterprises or Personal Divisions and is responsible for ensuring that the query is dealt with in accordance with Revenue customer service standards. The standards require that:
- Written contacts are acknowledged as soon as practicable following receipt, and an indicated timeline will be provided following an initial review of the query.
  - All written contacts are replied to in clear and comprehensive terms
  - Where delays are experienced due to the complexity of the query, the RTS will keep the querist updated on progress.

- Where further information is required, correspondence will be issued detailing the required information needed with an indicated timescale by which the requested information should be returned.
- Where an agent or taxpayer has corresponded with the RTS and subsequently failed to provide the requested information within the timeframe, correspondence will be issued to inform them that the query has been withdrawn and that a fresh submission will be required if the matter is to be pursued.

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## 16. Role of the Revenue Technical Service Caseworker

- 16.1 The role of the RTS caseworker is to research queries, obtain assistance from the Revenue Legislation Service when necessary, and provide replies to the QMT together with a summary of the key issues, and their opinion/confirmation for onward transmission to the querist.
- 16.2 The RTS caseworker 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.

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

[...]

## Part C - Appendices

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

[Appendix B](#) – Submissions to the Queries Management Team (QMT)

[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](#) – Agent access to the Revenue Technical Service

[Appendix H](#) – Agent Link Notification for Technical/Compliance 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 more straightforward technical queries

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

### Stamp Duty/CAT/Charities/Sporting Exemption

Area	Postal Address	Telephone:
General Stamp Duty	National Stamp Duty Office, 14/15 Upper O'Connell Street Dublin 1 D01 YT32	01 738 36 46
General CAT	Please refer to <a href="#">Contact us</a> to select local office using your PPSN	01 738 36 73.
Charities/Sports Exemption	Charities and Sports Exemptions Unit Government Offices St Conlon's Road Nenagh Co. Tipperary.	01 738 3688 Telephone opening hours: 09:30 to 13:30 (Monday to Friday)  Email: Secure 'MyEnquiries' service available in Revenue Online Services (ROS)

## Appendix B – Submission to the Query Management Team (QMT)

Complex technical queries should to be submitted in writing attaching the completed form RTS 1A and accompanying documents via [My Enquiries](#) to the RTS QMT using the below contact name in the “For Attention Of” field.

<b>Query Management Team</b>	<b>Contact Details</b>
David Mc Carthy	061) 402138

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

[...]

## Appendix C – Requirements for limited pre-transaction opinions

1. Where a pre-transaction opinion or interpretation is required (and within the parameters contained in [Paragraph 4 of this appendix](#)) 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 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". However, 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 that Tax and Duty Manual.

As regards the question of “carrying on of a trade”, in the vast majority of cases there should 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 RTS.

## 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.

## Appendix D – RTS Query Submission Form RTS 1A

**To be completed by the person seeking an opinion/confirmation**

<p>Taxpayer / Company Name</p>	
<p>Address/Business Address</p>	
<p>Tax Reference</p>	
<p>Revenue Branch/Division</p>	
<p>Agent</p>	
<p>Submitting Agent</p>	
<p>Tax/Duty Heads involved (IT, CT, CAT, CGT, VAT, RCT, Stamp Duty, Excise, etc)</p>	
<p>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</p>	
<p>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.</p>	
<p>Relevant legislative provision(s)</p>	

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

\*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.

<b>Stamping Building</b>		
<b>Dublin Castle</b>		
<b>Dublin 2</b>		
<b>Branch</b>	<b>Legislation</b>	<b>Matter</b>
Business Income Tax Branch	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.
Personal Income Tax Branch 1	Sections 509 to 518 and Schedule 11 TCA 1997	Revenue approved share schemes:  Approved Profit Share Scheme (APSS)
	Sections 519A to 519C and Schedules 12A and 12B	Save as you Earn (SAYE)

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

<b>Main Head</b>	<b>Topic</b>	<b>Revenue Contact</b>
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.

## Appendix G – Agent access to the Revenue Technical Service (Agent refers to tax advisor/accountant/solicitor etc.)

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

Agents acting for taxpayers in relation to specific issues and who are not that taxpayer's primary agent may need to contact Revenue.

Agents must however have a **Tax Advisory Identification Number (TAIN)** to access **My Enquiries** via ROS in their capacity as agents acting on behalf of their client.

### Procedure for applying for a TAIN

Revenue has a dedicated unit for TAIN applications.

The contact details for this unit are as follows:

National TAIN Register Office of the Revenue Commissioners,

P.O. Box 1,

Wexford. E-mail: [nationaltainregister@revenue.ie](mailto:nationaltainregister@revenue.ie)

Phone: (01) 738 3630

To apply for a TAIN, a tax agent/transaction advisor is asked to complete the Application for a Tax Advisory Identification Number (TAIN) and submit it, along with a signed client link form, as per Appendix 1 of the Tax and Duty Manual 37-00-04B to the National TAIN Unit. To activate the TAIN, it needs to be linked to just one client. Agents should link the TAIN to themselves (e.g. using their own VAT or employer number or other tax reference number) this will allow Agents to use the Online Services facility for submission of RTS or compliance queries. Linking the TAIN to the Agent's own tax reference number prevents the displacement of tax agents who act for the same client in respect of other taxes or compliance work.

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

Once the TAIN has been acquired the Agent Link Notification for Technical/Compliance Query Form in [Appendix H](#) must be completed and signed by the client and the agent. This form should be uploaded for all queries and in the case of RTS queries the **RTS 1A** form must also be submitted.

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

If you have the options to classify your enquiry, please select:

My Enquiry relates to: **Other than the above**

and more specifically: **Tax Practitioners - RTS Queries**

If you do not have the option to classify your enquiry, please include the phrase '**RTS Query**' at the top of the textual enquiry.

[Back to Inbox](#)

### Add A New Enquiry

<b>My Enquiry Related To *</b>	PAYE employee - Credits/Relief ▼	<b>And More Specifically *</b>	Home Carer Credit ▼
My Reference (optional)	<input type="text"/>	For Attention Of (email address) (optional)	<input type="text"/> <a href="#">Contact Locator</a>
<b>TAXI *</b>	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: TEST@REVENUE.IE

Email Confirmation: TEST@REVENUE.IE

Attach supporting information:  No file chosen

\* Denotes mandatory field.

[Submit Enquiry](#)

Figure 1: Add a new Enquiry screen

Further information on MyEnquiries see TDM [Part 37-00-36](#)

Appendix H – Agent Link Notification Form for RTS/Other Queries



AGENT LINK NOTIFICATION FORM FOR RTS/OTHER QUERIES

Client Name: \_\_\_\_\_

(Block Capitals)

Tax Reference Number:

AGENT TAIN:

I confirm that with effect from \_\_\_\_/\_\_\_\_/\_\_\_\_, \_\_\_\_\_ is to act as my agent in respect of the following RTS/other 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: \_\_\_\_\_

