

## Revenue information and services for customers with disabilities

### Part 37-00-20

Document last updated November 2024



## Table of Contents

|     |  |    |
|-----|--|----|
| 1   | Introduction .....   | 3  |
| 2   | Access Officers .....  | 3  |
| 3   | Access to Information in Alternative Formats .....   | 4  |
| 3.1 | Accessible Online Formats .....  | 4  |
| 3.2 | Revenue Leaflets in Alternative Formats .....  | 4  |
| 3.3 | Documents in Alternative Formats .....   | 4  |
| 4   | General facilities .....   | 5  |
| 4.1 | Facilities for The Deaf or Customers with Hearing Difficulties .....   | 5  |
| 4.2 | Facilities for Vision Impaired Customers .....   | 5  |
| 4.3 | Other Common Access Requests .....   | 6  |
| 5   | Revenue's Online Services .....  | 6  |
| 6   | Reliefs and Exemptions .....   | 7  |
| 7   | Complaints under the Disability Act 2005 .....   | 7  |
| 8   | Revenue Customer Service - Leaflet CS4 .....   | 7  |
| 9   | Disability Equality Training and Staff Resources .....   | 8  |
| 9.1 | Staff Training .....   | 8  |
| 9.2 | Other Resources Which May Be Useful for Staff .....  | 8  |
| 10  | Dealing With Access Requests .....   | 8  |
| 11  | Other Matters Arising in Contacts .....  | 9  |
|     | Appendix A: Service Request Form .....   | 10 |
|     | Appendix B: Consent declaration .....  | 11 |
|     | Appendix C: Code of Practice on Accessibility of Public Services and Information provided by Public Bodies ..... | 12 |
|     | Appendix D: Public Sector Duty .....   | 15 |

## 1 Introduction

Revenue is committed to providing a high standard of service to all of our customers and to treating all of our customers equally. Our [Customer Service Standards](#) state that we will ensure that our offices and services are accessible to people with diverse needs and that an appropriate level of service will be made available to enable them to fully engage with Revenue.

The legal obligations on customers to file, pay and/or report are set out in taxes and customs legislation and Revenue staff cannot disregard or vary those obligations. However, Revenue staff can ensure that customers who are trying to meet their obligations but who have particular access requirements or difficulties in accessing our services are offered the appropriate assistance and service in doing their Revenue business.

This Instruction informs staff of the services, information and facilities available to people with disabilities and how these services and facilities can be accessed.

All staff dealing with customers, either in the context of processing service for compliance requests or in dealing with compliance interventions, are urged to be:

- aware that some of our customers may have a need to access our services in alternative formats or may need additional assistance in dealing with us,
- aware of how to deal with requests for alternative access to Revenue services, and
- proactive in informing customers of the availability of these services.

## 2 Access Officers

Under the Disability Act 2005, all Government offices are required to appoint one or more Access Officers. Information regarding the obligations set out in the Act is available in [Appendix C](#) 'Code of Practice on Accessibility of Public Services and Information provided by Public Bodies'.

Access Officers are responsible for providing assistance to customers with disabilities in accessing the services provided by Revenue and for acting as a point of contact for people with disabilities wishing to access our services. Revenue has appointed Access Officers in all Divisions that deal directly with our customers. Contact details for the Divisional Access Officers are listed overleaf and on the Revenue website.

The [contact details](#) are as follows:

| Post address   | Telephone     | Email address  |
|--|---------------|--|
| Access Officer<br>Revenue Commissioners<br>14/15 Upper O'Connell<br>Street<br>Dublin 1<br>D01 YT32 | (01) 738 3629 | <a href="mailto:DisabilityAccessOfficer@revenue.ie">DisabilityAccessOfficer@revenue.ie</a> |

Table 1: Contact information for Divisional Access Officer teams

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

[...]

### 3 Access to Information in Alternative Formats

#### 3.1 Accessible Online Formats

A wide range of information is available on Revenue's website in an accessible format.

#### 3.2 Revenue Leaflets in Alternative Formats

Some Revenue leaflets are available on demand in alternative formats. If leaflets are requested and are not available on the website, customers or Revenue caseworkers, as applicable, should complete and submit the Service Request Form included in [Appendix A](#).

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

[...]

#### 3.3 Documents in Alternative Formats

If a customer requests a document (such as a Tax Credit Certificate) from Revenue in braille, audio or large print pdf formats, staff should contact the relevant Access Officer. Revenue will provide customers with disabilities with copies of documents in an accessible format within a reasonable timeframe, where practicable and cost-effective.

## 4 General facilities

### 4.1 Facilities for The Deaf or Customers with Hearing Difficulties

Loop counter systems to assist hearing-aid users are available by appointment in our public offices in Dublin (CRIO, Cathedral Street), Cork (Blackpool), Limerick (Sarsfield House) and Galway. The loop is a portable device that a customer can use by turning his or her hearing aid to the 'T' position. It can be plugged in at any desk in a public office.

Since August 2019 members of the Deaf community can communicate with Revenue staff in their own language (Irish Sign Language) with an Irish Sign Language Interpreter on screen. This is a free service to all Deaf customers and the service is provided by the Sign Language Interpreting Service (SLIS), the national sign language interpreting service for Ireland.

An Irish Sign Language interpreter service can be arranged at any of our offices on request for customers who are Deaf or hard of hearing, by contacting any Access Officer.

This service is operating on a permanent basis in the Central Revenue Information Office (CRIO) in Cathedral Street, off O'Connell Street in Dublin. To book an appointment through SLIS, visit the website [www.slis.ie](http://www.slis.ie), text **086 0125900** or email [remote@slis.ie](mailto:remote@slis.ie). To book an appointment for this service with Revenue, email [CRIOIrishSignLanguage@revenue.ie](mailto:CRIOIrishSignLanguage@revenue.ie).

All Irish Sign Language interpreters enter into a confidentiality agreement to ensure that any information provided by or to the customer is treated confidentially, and that no conflicts of interest arise. Any information communicated is subject to the (taxpayer confidentiality) provisions of Section 851A of the Taxes Consolidation Act 1997 and the provisions of the General Data Protection Regulation and the Data Protection Act 2018.

Customers availing of the service will be asked to sign/confirm a Consent Declaration for the provision of the Sign Language Interpretation Service. A copy of this is included in [Appendix B](#) of this manual.

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

[...]

### 4.2 Facilities for Vision Impaired Customers

We try to provide as comprehensive a service as possible to our vision impaired customers over the telephone and ensure that correspondence and form-filling is kept to a minimum. A tax support service for vision impaired customers is available by telephoning our National PAYE employees' helpline on 01 738 36 36.



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

[...]

The public offices in Cork and the CRIO in Dublin have computer desktops available to the public that can be used by blind or visually impaired customers. The keyboards have been specifically adapted to have larger keys and "JAWS" (Job Access With Speech) software is available. This is a screen reader application which allows blind and visually impaired users to read the screen either with a text-to speech output or by a refreshable Braille display.

Where requested, we will arrange for an on-site visit to be made to a vision impaired customer to assist them with form-filling, etc.

#### 4.3 Other Common Access Requests

Tax clearance is required for the payment of grants, including housing adaptation grants paid by local authorities. Tax clearance queries are dealt with in the Customer Services Unit, Collector-General's Division. Tax clearance can be applied for online, through myAccount or ROS. Applications from non e-enabled customers (i.e. customers who don't have computers or cannot access the internet) should be submitted by completing a [Form TC1](#).

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

[...]

Some customers with speech impediments have indicated difficulty in using the automated element of Revenue's phone helplines, specifically in providing their PPSN orally. Where a PPSN is not provided after two requests, the call is put through to the helpline call queue and is picked up by the next available customer service caseworker.

## 5 Revenue's Online Services

Revenue is committed to achieving the compliance standards set out under the [European Union \(Accessibility of Website and Mobile Applications of Public Sector Bodies\) Regulations 2020](#). Under these regulations, transposed from the EU Web Accessibility Directive, Revenue must ensure that its website (revenue.ie) and its online services (ROS, myAccount, LPT Online) meet all of the Level AA Success Criteria of the [Web Content Accessibility Guidelines \(WCAG\) 2.1](#).

These four distinct services (revenue.ie, ROS, myAccount, LPT Online) must each individually satisfy the WCAG standards and can do so by ensuring they meet the four principles of accessibility; Perceivable, Operable, Understandable and Robust (POUR principles).

Revenue fully support the National Disability Authority in their work of monitoring compliance to the above regulations. Revenue's [accessibility statements](#) are available on our website.

## 6 Reliefs and Exemptions

Information regarding reliefs and exemptions for persons with a disability can be found under [General information for Persons with a Disability](#) on our website.

Website content on [blind person's tax credits](#) provides information on tax credits and reliefs available for vision impaired customers.

## 7 Complaints under the Disability Act 2005

Customers with a disability or anyone acting on their behalf may make a complaint to the Revenue Commissioners if they consider that the organisation has failed to comply with the provisions of the Disability Act 2005.

See [Procedures for dealing with Complaints under Section 38 of the Disability Act, 2005](#). The complaint must be made to:

Customer Services Manager  
Accountant General's & Strategic Planning Division  
First Floor  
Bishop's Square  
Redmond's Hill  
Dublin 2  
D02 TD99.

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

[...]

## 8 Revenue Customer Service - Leaflet CS4

The [Revenue Customer Service - Leaflet CS4](#) informs customers that, under Equal Status Legislation, they have a statutory right to raise issues with the Workplace Relations Commission (WRC), including discrimination on the grounds of disability.

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

[...]

The CS4 Leaflet is available online and in all public offices.

## 9 Disability Equality Training and Staff Resources

### 9.1 Staff Training

Revenue Training Branch hosts an online course on disability equality training, developed by the National Disability Authority. The course is aimed at public sector staff in Ireland.

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

[...]

Revenue Training Branch offers a tutor-led disability equality training course, which is available to groups of staff with a specialised interest in this area. This course explores and examines disability in an equality context and covers areas such as defining disability, attitudes, equality, and legislation. It includes participation in practical exercises. Revenue Training Branch also provides course information and access to staff on an online equality course hosted by the Irish Human Rights and Equality Commission. This course was designed for frontline workers in the public sector and provides an introduction to equality in service delivery.

### 9.2 Other Resources Which May Be Useful for Staff

The [National Disability Authority](#) and [Irish Human Rights and Equality Commission](#) provide information about disability and equality.

The [Customer Communications Toolkit](#) for the Public Service provides helpful information on communication and universal design.

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

[...]

## 10 Dealing With Access Requests

It is expected that access requests will be sent directly to Revenue's Access Officers, based on the contact information on the website.

However, it may happen in the processing of customer requests or in compliance interventions, **that any staff member of Revenue may be advised by a customer that she or he has a disability or needs an accommodation arising from difficulties in accessing Revenue's systems or services.** If a staff member is approached about an access request, the staff member should seek the advice of the Access Officers in his or her own Division or building or, contact his or her Divisional office for assistance in dealing with the request.

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



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

[...]

## 11 Other Matters Arising in Contacts

The Access Officer role is, as set out above:

- to provide assistance to customers with disabilities in accessing the services provided by Revenue, and
- to act as a point of contact for people with disabilities wishing to access our services.

It has happened that various other queries have been raised through the Access Officer contact channel, albeit very infrequently. Such contacts have included complaints or disclosures by potential “whistleblowers”. Revenue has set out its policy in both these areas, see:

- [How to complain](#)” or
- ["Revenue Policy on Protected Disclosure Reporting in the Workplace"](#)

If an Access Officer is dealing with a contact which is a complaint or a disclosure, those contacts should be addressed in line with the Revenue policy.

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

[...]

## Appendix A: Service Request Form

This form should be completed in full (by a customer or a Revenue caseworker).

The form is to be sent by MyEnquiries (see below) or emailed to the access officer in the relevant Division.

### 1. Applicant's or customer's details (required)

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

Address: \_\_\_\_\_

\_\_\_\_\_

PPS No. \_\_\_\_\_

Telephone number: \_\_\_\_\_

Email address: \_\_\_\_\_

### 2. Details of requested leaflet(s) (required)

Reference & Title: \_\_\_\_\_

Format required: \_\_\_\_\_

(e.g. Braille, Large Print, Audio)

3. Other Requirements: \_\_\_\_\_

### 4. Contact details of Revenue caseworker making request (if relevant)

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

Section: \_\_\_\_\_

Phone/extension: \_\_\_\_\_

5. Date of request from customer: \_\_\_\_\_

To submit this form by **MyEnquiries**, select

Enquiry relates to "Other than the above" and

More specifically "Access Officers (for persons with a disability)".

## Appendix B: Consent declaration

### Consent declaration for the provision of the Irish Sign Language Interpretation service

I wish to avail of the Irish Sign language interpretation service offered by Revenue.

To avail of this service, I consent to the following conditions:

- I understand that information I disclose during this service will be treated as confidential and will only be used for the purpose for which it is intended.
- I understand that Revenue will engage the services of a reputable interpreter or interpreting service such as SLIS to enable this service to be provided
- I understand that any interpreter engaged by Revenue will be subject to the provisions of the Official Secrets Act 1963 as amended
- I understand that I am consenting to the disclosure of my information for the purposes of availing of this service
- I understand that I can withdraw this consent at any time.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

## Appendix C: Code of Practice on Accessibility of Public Services and Information provided by Public Bodies

[Disability Act 2005, (Code of Practice) (Declaration) Order 2006 (S.I. No. 163 of 2006)]

S.I. No. 163 of 2006 sets out the terms of a Code of Practice on Accessibility of Public Services and Information provided by Public Bodies, which can be accessed here ([“The Code”](#)).

The Code is a guide to public bodies in relation to meeting their legal obligations under the Disability Act 2005 and making their services and information available to persons with disabilities.

Sections 26, 27 and 28 of the Disability Act of 2005 place obligations on the heads of public bodies to make sure that there is access to the bodies’ services (S26), the services supplied are accessible (S27) and there is access to information (S28); as included below.

|                          |   |
|--------------------------|---|
| Access to services, etc. | <p><b>26.—</b>(1) Where a service is provided by a public body, the head of the body shall—</p> <p>(a) where practicable and appropriate, ensure that the provision of access to the service by persons with and persons without disabilities is integrated,</p> <p>(b) where practicable and appropriate, provide for assistance, if requested, to persons with disabilities in accessing the service if the head is satisfied that such provision is necessary in order to ensure compliance with <b>paragraph (a)</b>, and</p> <p>(c) where appropriate, ensure the availability of persons with appropriate expertise and skills to give advice to the body about the means of ensuring that the service provided by the body is accessible to persons with disabilities.</p> <p>(2) Each head of a public body referred to in <b>subsection (1)</b> shall authorise at least one of his or her officers (referred to in this Act as “access officers”) to provide or arrange for and co-ordinate the provision of assistance and guidance to persons with disabilities in accessing its services.</p> <p>(3) This section shall come into operation on 31 December 2005.</p> |
|--------------------------|---|

|   |  |
|---|--|
| <p>Accessibility of services supplied to a public body.</p> | <p><b>27.—</b>(1) Where a service is provided to a public body, the head of the body shall ensure that the service is accessible to persons with disabilities.</p> <p>(2) Subsection (1) shall not apply if the provision of access by persons with disabilities to any services provided to the body—</p> <p>(a) would not be practicable,</p> <p>(b) would not be justified having regard to the cost of doing so, or</p> <p>(c) would cause unreasonable delay in making the goods or services available to other persons.</p> <p>(3) In this section references to the provision of services include references to the supply of goods.</p> <p>(4) This section shall come into operation on 31 December 2005.</p> |
|---|--|

|                               |  |
|-------------------------------|--|
| <p>Access to information.</p> | <p><b>28.—</b>(1) Where a public body communicates with one or more persons, the head of the body shall ensure—</p> <p>(a) if the communication is an oral one and the person or persons aforesaid has a hearing impairment and so requests, or</p> <p>(b) if the communication is a written one and the person or persons aforesaid has a visual impairment and so requests,</p> <p>that, as far as practicable, the contents of the communication are communicated in a form that is accessible to the person concerned.</p> <p>(2) Where a public body communicates in electronic form with one or more persons, the head of the body shall ensure, that as far as practicable, the contents of the communication are accessible to persons with a visual impairment to whom adaptive technology is available.</p> <p>(3) The head of a public body shall ensure, as far as practicable, that information published by the body, which contains information relevant to persons with intellectual disabilities, is in clear language that is easily understood by those persons.</p> <p>(4) This section shall come into operation on 31 December 2005.</p> |
|-------------------------------|--|



In an organisation as widely dispersed as Revenue, day-to-day responsibility for ensuring local compliance with the Act rests with local managers at all levels.

From Revenue's perspective, the main focus of the Act and the Code is to ensure that persons with disabilities are not disadvantaged when it comes to accessing services or information from Revenue. To ensure that services are accessible, it is important to be aware of the obstacles that people with physical, sensory or learning disabilities have to contend with. The needs of customers with disabilities vary and will inform the kind of action that is appropriate and that can be delivered where practicable.

Obstacles to accessibility for people with disabilities include a broad range of elements including, for example:

- communication, where presented in a format that is not accessible;
- lack of awareness of the needs of people with disabilities;
- the physical environment, e.g. design, layout, signage, lighting etc.;
- service design e.g. where systems, procedures and practices can present obstacles.

It is considered that Revenue caters for the needs of customers with disabilities in the areas covered by the legislation. However, it is important that all managers and staff remain conscious of these requirements, particularly where significant changes or new procedures, services or facilities are contemplated.

## Appendix D: Public Sector Duty

Revenue has a public sector duty obligation as set out in the Irish Human Rights and Equality Commission Act 2014.

Revenue has prepared a three-year action plan. Some of the actions in the Plan specifically address the needs of customers with a disability and include the following:

|  |
|--|
| <b>Revenue will report on support for customers with a disability in our corporate performance reporting mechanisms.</b> |
|--|

|  |
|--|
| <b>Revenue will provide guidance to staff on dealing with customers who have a disability.</b> |
|--|

|  |
|--|
| <b>Revenue will consider the demand for “loop systems” in offices that offer either a public office or appointments service.</b> |
|--|

This [action plan is published on the website](#).