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## Schedules of Revenue Powers

### Part 38-04-15

The relevant legislation should be consulted and also the guidelines on the use of these powers.

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### Contents

Schedule of Powers under the Taxes Consolidation Act 1997 (TCA) .....	2
Schedule of powers under the Value-Added Tax Consolidation Act 2010.....	21
Schedule of Powers under the Stamp Duties Consolidation Act 1999.....	25
Schedule of Powers under the Capital Acquisitions Tax Consolidation Act 2003 .....	26
Schedule of Powers under the Finance (Local Property Tax) Act 2012, as amended .	27
Schedule of Powers under the Betting Acts, Finance Acts 1975 and 1992 and Chapter 4 of the Finance Act 2001, in relation to excise, prohibited goods, mineral oils or VRT .....	28
Schedule of Powers under Part 4 of the Customs Act 2015.....	31
Schedule of Powers under Miscellaneous Provisions and Regulations.....	35
List of Audit and Investigation Powers.....	36
List of Banking Powers .....	36
List of General Information Powers .....	36
List of other Powers .....	36

## Schedule of Powers under the Taxes Consolidation Act 1997 (TCA)

Section	Nature of Power
58	<p>Empowers an inspector* or other Revenue officer to assess as “miscellaneous income” profits or gains from-</p> <ul style="list-style-type: none"> <li>• an unknown source, or</li> <li>• a source or activity not known to be wholly or partly lawful, or</li> <li>• a source or activity known to be unlawful.</li> </ul> <p>This provision enables assessments made by the Criminal Assets Bureau (CAB) to be described as “miscellaneous income” and made (and the related tax demanded) in the name of CAB.</p> <p>* “Inspector” means an inspector of taxes, an officer of the Revenue Commissioners carrying out similar duties to an inspector or who is employed or acts in the execution of the Tax Acts or the CGT Acts (see definition in Sec 2(1) TCA)</p>
263	<p>Requires a financial institution which had received a non resident declaration [which allowed deposit interest be paid or credited without the operation of DIRT (Deposit Interest Retention Tax)] to make available to an inspector* or other Revenue officer, on written requisition from that inspector, the said declaration</p> <p>and</p> <p>allows the inspector* to examine, take extracts from, or copies of, any declaration made available.</p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p>

264	Applies the inspection provisions of Section 263 to Special Saving Account declarations as they apply to non-resident declarations.
482 (7)	<p>Where a taxpayer claims relief for qualifying expenditure on a significant building and garden, a Revenue officer or other person authorised under this section is empowered to enter the building on which the expenditure was incurred for the purposes of inspecting the building for the purposes of</p> <ul style="list-style-type: none"> <li>• inspecting the work to which the claim relates or</li> <li>• ensuring that the requirements in relation to reasonable access for the public are being complied with.</li> </ul>
530T	Inspection of records of payments made or received which are relevant payments for the purposes of RCT.
594	This applies Section 895 to foreign life assurance and foreign deferred annuity contracts as it applies to foreign bank accounts.
808	<p>Empowers an officer appointed under this section to obtain information on assets transferred abroad from persons acting on behalf of others.</p> <p>It also covers information regarding any benefit received by a person resident or ordinarily resident in the State, as a result of a transfer of assets, although the person was not the transferor.</p> <p>(This is for the purpose of preventing avoidance of liability to Income Tax by means of the transfer of assets so that income becomes payable to persons resident or domiciled outside the State).</p> <p>The underlying sections in respect of the scope of the information that may be sought under section 808, in relation to a liability that may arise are 806, 807A, 807B and 807C.</p>

872	Allows information acquired by Revenue, in connection with one tax or duty, to be used in connection with any other tax or duty.
884	<p>Empowers an inspector* or other officer to serve notice on a company requiring it to make a return of its profits. The return must detail the profits from each source of income, charges, annual payments, distributions, management expenses, payments received under deduction of tax and all disposals and acquisitions of assets in the accounting period.</p> <p>If the company fails to make this return or makes an unsatisfactory return, an authorised officer may inspect, and take copies of or extracts from, the company's accounts, books and records.</p> <p>*See note on <a href="#">section 58</a> for definition of "inspector".</p>
888	<p>Empowers an inspector* to require, by written notice the following for the purposes of obtaining particulars of profits or gains chargeable under Case IV or Case V :</p> <p>a) any lessor of a premises to give such information on the terms of the lease and payments received or paid in relation to the premises as may be specified in the notice</p> <p>b)and c) any lessee of a premises to give such information on the terms of the lease and consideration paid and to produce any written lease for inspection</p> <p>d) any person who acts as an agent and manages the premises of a client or is in receipt of rental income whether from property in the State or property held abroad, to furnish :</p> <ul style="list-style-type: none"> <li>• the address of the premises</li> <li>• the local property tax number of the premises</li> <li>• the name and address of the owner</li> <li>• the tax reference number of the owner</li> <li>• details of rents, etc., arising</li> <li>• other particulars as may be specified</li> </ul> <p>e) any Government Minister, Health Board or Local Authority who paid rent or rent subsidy to furnish</p>



890	<p>Empowers an inspector* or other Revenue officer to require, by written notice, any person in receipt of any money or value or profits or gains belonging to any other resident person to return details of</p> <ul style="list-style-type: none"> <li>• all such money, value, profits or gains</li> <li>• the name &amp; address of the person to whom such money, etc., belongs</li> <li>• details of the status of such person.</li> </ul> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p> <p>[amounts in excess of €6,000]</p> <p>[This is now a mandatory reporting provision under Sec 894 TCA]</p> <p>Tax and Duty manual <a href="#">Part 38-03-13</a> - third party return</p>
891	<p>Empowers an inspector* or other Revenue officer to require, by written notice certain financial institutions to provide details of annual interest of €635 or over paid gross to residents. Excluded from reporting was</p> <ul style="list-style-type: none"> <li>• interest under the yearly minimum limit of €635</li> <li>• interest paid to persons who signed non resident declarations</li> <li>• interest which is subject to DIRT (Deposit Interest Retention Tax)</li> </ul> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p> <p>[Now a mandatory reporting provision under Sec 894 TCA.]</p> <p>Tax and Duty manual <a href="#">Part 38-03-13</a> - third party return</p>
891A	<p>Obligation on financial institutions and others to make automatic annual return to Revenue, of certain interest payments made to non-resident persons (showing the name and address, amount paid and the country of residence of each person to whom paid).</p>
891B	<p>Obligation (in accordance with Regulations to be made by Revenue) on financial institutions, assurance companies and others to make a return (in electronic format) of payments of interest and returns on investments paid by them to Irish resident persons giving details including the PPS number of each person to whom paid.</p> <p>Subsection (6) provides power (in accordance with Regulations to be made by Revenue) for an officer authorised for the purpose of regulations made</p>

	<p>under this section to enter the premises of financial institutions, assurance companies and others, and to require them, to produce books and to provide information and assistance, to enable the officer to satisfy him or her self of the accuracy of the returns made (under Sec 891B and regulations) of interest, etc., paid to persons resident in the State.</p> <p><a href="#">S.I. 136/2008</a></p>
891C to 891H	<p>Powers to make regulations requiring certain information (investment undertakings, payment settlers, exchange of information, financial institutions, administrative co-operation, country by country reporting).</p>
892	<p>Empowers an inspector* to write to a nominee holder of securities (being shares, stock, bonds or debenture of a company, securities of Government or any foreign Government) to require return of the name and address of the beneficial owner of the securities and other incidental information.</p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p> <p>[Now a mandatory reporting provision also under Sec 894 TCA.]</p> <p>Tax and Duty manual <a href="#">Part 38-03-13</a> - third party return</p>
894	<p>Persons who make certain payments, or receive certain income, are obliged to make a return to Revenue in that regard, in accordance with Section 888(2) (d) and (e) and Section 889 to 892 TCA, even where no specific notice to do so is given to them.</p> <p>[This makes automatic reporting mandatory for the information required under Sections 888(2)(d) and (e), and Sections 889 to 892 TCA.]</p> <p>Tax and Duty manual <a href="#">Part 38-03-13</a> - third party return</p>
895	<p>This requires that any person (e.g. financial institutions) who acts as an intermediary in, or in connection with, the opening of accounts with foreign deposit takers on behalf of a resident to make a return to the appropriate inspector* of</p> <ul style="list-style-type: none"> <li>• the name and address of the resident</li> <li>• the resident’s tax reference number</li> <li>• the name and address of the foreign deposit taken</li> </ul>

	<ul style="list-style-type: none"> <li>the date the foreign account was opened</li> <li>the amount of the deposit made in opening the account.</li> </ul> <p>In addition, Irish residents are themselves obliged to report the opening of foreign bank accounts in their annual returns of income.</p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p>
896	This applies the automatic reporting requirement in Section 895 TCA to a material interest in an offshore fund as it applies to accounts with foreign deposit takers.
897	Power of an inspector* to obtain details from employers of payments by them to employees which may constitute assessable income.
	*See note on <a href="#">section 58</a> for definition of “inspector”.
898	Power of an inspector* or other Revenue officer acting in the execution of the Tax Acts to obtain from a local authority copies of the latest county or municipal rate made by it for its rating area
898A	Power of Revenue to prescribe the form in which third party returns and information is to be provided.
	Information must be provided in an electronic format approved by Revenue, where so required.
898H	Obligation on financial institutions and others to make an annual return to Revenue(in electronic format) of interest paid to residents of other EU States and of certain other countries, showing the amount paid and the identity of each recipient.
898N	Power of an officer authorised under this section to enter the premises of financial institutions and others for the purposes of auditing the returns made of interest paid to residents of other EU States (under section 898H TCA) (including checking samples of accounts and transactions) and the procedures followed.
899 <sup>1</sup>	Provides for the auditing by inspectors* or other Revenue officers of certain third party returns, which must be made under Section 894 without notice from an inspector. (Thus third party returns are brought within the Self Assessment system). The third party returns which can be audited are -

<sup>1</sup> Part 38, chap 4 Revenue powers Ss899-912B



	<p>S. 888 - returns from letting agents and of rent and rent subsidy payments made by statutory body</p> <p>S. 889 - returns of fee and commissions paid</p> <p>S. 890 - returns of income belonging to others</p> <p>S891 - Returns of interest paid or credited without deduction of tax.</p> <p>S891A - Returns of interest paid to non residents</p> <p>S. 892 - returns by nominee holders of securities</p> <p>S. 893 - returns by certain UCITS intermediaries</p> <p>S 894 - Returns of certain information by third parties</p> <p>S 895 – Returns in relation to foreign accounts</p> <p>S 896 - Returns in relation to certain offshore products</p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p>
900	<p>Allows an officer authorised under this section to issue a notice to any person requiring that person to deliver, or make available for inspection, such books and records and to furnish such information and explanations relevant to that person’s liability, as are specified in the notice.</p> <p>Tax and Duty Manual: <a href="#">Part 38-04-04a</a></p>
901	<p>Allows an officer authorised under this section to apply to the High Court for an order requiring a person to deliver, or make available for inspection, books and records and to furnish explanations and particulars relevant to that person's tax liability.</p> <p>Tax and Duty Manual: <a href="#">Part 38-04-04b</a></p>
902	<p>Allows an officer authorised under this section to issue a notice to a third party (other than a financial institution) requiring the third party to deliver, or make available for inspection, such books and records and to furnish such information and explanations relevant to the tax liability of another person, as are specified in the notice.</p> <p>Tax and Duty Manual: <a href="#">Part 38-04-04f</a></p>

902A	<p>Allows an officer authorised under this section, with the written consent of a Revenue Commissioner, to apply to a judge of the High Court requiring a third party (other than a financial institution) to deliver, or make available for inspection, such books and records and to furnish such information and explanations relevant to the tax liability of another person (including a person or a class of persons whose identity is not known) as are specified in the order.</p> <p>Tax and Duty Manual: <a href="#">Part 38-04-04g</a></p>
902B	<p>Allows an officer authorised under this section, on the directions of a Revenue Commissioner, to enter the premises of a life assurance company to inspect its records in relation to certain classes of policies and the policyholders to whom they were issued; and to use the information obtained to make an application to the High Court under Section 902A for an order for disclosure of further information by the institution.</p>
903	<p>Power of an officer authorised under this section to</p> <ul style="list-style-type: none"> <li>• enter any premises where a person is carrying on an activity as an employer or where employment records are kept</li> <li>• require production of the books and records relating to payment of emoluments</li> <li>• search for such documents,</li> <li>• examine such documents,</li> <li>• take copies of, or extracts from, the books and records and to remove and retain such documents for examination or for the purposes of legal proceedings,</li> <li>• require reasonable assistance of persons on the premises.</li> </ul> <p>An officer may not enter a premises or part of premises which is occupied as a private residence unless the consent of the occupier is given or the officer has obtained a warrant from a judge of the District Court.</p>
904	<p>Power of an officer authorised under this section to enter any place where relevant operations as defined in Chapter 2, part 18 are carried out and require the production of records; search for records if he has reason to believe that they have not been produced and examine, copy, extract, remove and retain any such records for examination or for the purposes of</p>

	<p>legal proceedings.</p> <p>Further guidance in respect of relevant contracts tax can be found in:</p> <p>Tax and Duty Manual: <a href="#">Part 18-02-01</a></p>
904A	Power of an officer authorised under this section to enter the premises of a financial institution so as to audit a DIRT return made by it, (including the sampling of accounts in respect of which a non-resident declaration was made).
904C	Power of an officer authorised under this section to enter the premises of an assurance company for the purposes of checking compliance with the “gross-roll-up” tax regime for assurance companies which involves an exit tax on payment to policyholders.
904D	Power of an officer authorised under this section to enter the premises of an investment undertaking for the purposes of checking compliance with the “gross-roll-up” tax regime for investment undertakings which involves an exit tax on payment to policyholders.
904E	Power of an officer authorised under this section to enter the premises of a medical insurer to audit its claims for repayment of sums deducted by individuals from payment of medical insurance premiums, under the Tax Relief at Source arrangements.
904F	Power of an officer authorised under this section to enter the premises of a mortgage lender to audit its claims for repayment of sums deducted by individuals from payments to the lender, under Tax Relief at Source arrangements.
904G	Power of an officer authorised under this section to enter the premises of an insurance company to audit its claims for repayment of sums deducted from premiums paid to it by individuals under qualifying long term care policies.

904H	Power of an officer authorised under this section to enter the premises of a qualifying savings manager for the purpose of auditing compliance by it with the scheme for special savings incentive accounts, in relation to returns procedures, the accounts themselves and the declarations relating to them.
904I	Power of an officer authorised under this section to enter the premises of companies for the purposes of auditing the returns made and the procedures followed by them in respect of the tax withheld by them on payment of dividends.
904J	Power of an officer authorised under this section to enter the premises of accountable persons for the purpose of auditing the returns made and procedures followed by accountable persons under the professional services withholding-tax-scheme.
904K	Power of an officer authorised under this section to enter a premises of a relevant person to audit a return, and require the production of documents, including correspondence and records between a qualifying lender and an individual having a qualifying mortgage loan.
905	<p>Empowers an officer authorised under this section to</p> <ul style="list-style-type: none"> <li>• enter any premises or place where a trade or profession or other chargeable activity is, or has been, carried on, or anything is done in relation to a trade, etc., or where trade, etc., records may be kept,</li> <li>• require production of the book and records relating to the trade, etc.,</li> <li>• Search for the records if the officer has reason to believe they have not been produced,</li> <li>• examine such records,</li> <li>• remove such records and retain them for further examination or for the purposes of legal or criminal proceedings,</li> <li>• examine any property listed in balance sheet, stock sheets, and</li> <li>• require reasonable assistance of the person carrying the trade, etc., or of his employees.</li> </ul> <p>Subsection (2A) provides that an authorised officer may apply to a judge of the District Court to obtain a search warrant to search any premises or place where records which are considered material to the proper assessment or</p>

	<p>collection of tax are likely to be kept or concealed. Records may be obtained under this subsection if required for the purpose of any legal proceedings instituted by an officer of the Revenue Commissioners.</p> <p>[Section 908C TCA provides for search warrants for use in criminal investigations]</p> <p>Entry to a private residence without the consent of the occupier may only be done using a search warrant under subsection (2A).</p>
906	<p>An authorised officer entering a premises in accordance with sections 903, 904 and 905 TCA may be accompanied by a member/s of the Gardaí and that member may arrest without warrant any person who obstructs the authorised officer in carrying out his powers or duties under the sections.</p>
906A	<p>Empowers an officer authorised under this section or sections 907, 907A or 908 TCA to serve a notice on a financial institution requiring it to make available for inspection, such books and records or to furnish information and explanations, relevant to the tax liability of a taxpayer, which may include a person whose identity is not known or a class of persons whose individual identities are not known.</p> <p>The preconditions necessary for the issuing of such a notice are :</p> <ul style="list-style-type: none"> <li>- the written consent of a Revenue Commissioner</li> <li>- the authorised officer having reasonable grounds to believe that the financial institution is likely to have information relevant to the liability in relation to the taxpayer.</li> <li>- issuing a copy of the notice to the taxpayer at the time of service of the notice where known, or as soon as practicable after the identity becomes known.</li> </ul> <p>Tax and Duty Manual: <a href="#">Part 38-04-04c</a></p>
907	<p>Empowers an officer authorised under this section to apply to the Tax Appeals Commission for consent to serve a notice on a financial institution requiring it to make available for inspection such books and records or to furnish such information and explanations as are specified in the notice.</p> <p>The notice may apply to a person whose identity is not known to the authorised officer or to a group or class of persons whose individual identities are not known to the officer, or to a connected person.</p>

	<p>The preconditions necessary to make the application are:</p> <ul style="list-style-type: none"> <li>- written consent of a Revenue Commissioner</li> <li>- reasonable grounds for suspecting that the taxpayer may have failed or may fail to comply with any provision of the Acts</li> <li>- that such failure is likely to lead to serious prejudice to the proper assessment or collection of tax</li> <li>- that the information which is likely to be available to the financial institution is relevant to the proper assessment and collection of tax.</li> </ul> <p>The hearing before the Tax Appeals Commission is the same as that for an appeal against an Income Tax assessment but their determination is final and conclusive.</p> <p>The authorised officer may make extracts from or copies of the books, etc., of the Financial Institution</p> <p>[NOTE: This power is similar to that given under Section 908. The main differences are that under Section 907 -</p> <ul style="list-style-type: none"> <li>• the authorised officer must send a copy of any application to the taxpayer and the bank before the hearing.</li> <li>• the taxpayer and the institution may be present and may make arguments during the hearing of the application.</li> <li>• there are no “account freezing” powers.]</li> </ul> <p>Tax and Duty Manual: <a href="#">Part 38-04-04e</a></p>
907A	<p>Empowers an officer authorised in respect of this section (see 906A) to apply to the Tax Appeals Commission for consent to serve a notice requiring a third party (other than a financial institution) to deliver, or make available for inspection, such books and records and to furnish such information and explanations relevant to the tax liability of another person (including a person or a class of persons whose identity is not known) as are specified in the application.</p> <p>Tax and Duty Manual: <a href="#">Part 38-04-04h</a></p>
908	<p>Empowers an officer authorised under this section to apply to a Judge of the High Court for an order requiring a financial institution to make available for inspection such books and records or to furnish such information and</p>

	<p>explanations as are specified in the order.</p> <p>The order may apply to a person whose identity is not known to the authorised officer or to a group or class of persons whose individual identities are not known to the officer or to a connected person.</p> <p>The preconditions necessary to make the application are:</p> <ul style="list-style-type: none"> <li>- written consent of a Revenue Commissioner,</li> <li>- reasonable grounds for suspecting that the taxpayer may have failed or may fail to comply with any provision of the Acts,</li> <li>- that such failure is likely to lead to serious prejudice to the proper assessment or collection of tax, and</li> <li>- that the information which is likely to be available to the financial institution is relevant to the proper assessment and collection of tax.</li> </ul> <p>The Judge may grant an order freezing certain bank accounts.</p> <p>The Judge may order that, in the public interest, the anonymity of the authorised officer be preserved in the proceedings.</p> <p>Tax and Duty manual: <a href="#">Part 38-04-04d</a></p>
908A	<p>Empowers an officer authorised under this section to make an application on oath to a judge of the District Court or Circuit Court for an order authorising the officer to inspect and take copies of any entries in the books, records or other documents of a financial institution or any document associated with or relating to entries in the books, records or other documents of the financial institution</p> <p>for the purposes of the investigation of a Revenue offence.</p> <p>The preconditions for its use are:</p> <ul style="list-style-type: none"> <li>- written consent of a Revenue Commissioner</li> <li>- reasonable grounds for suspecting that an offence which would result in serious prejudice to the proper assessment or collection of tax is or has been or is about to be committed</li> <li>- that there is material in the possession of the financial institution which is likely to be of substantial value to the investigation of the offence.</li> </ul>

	The materials obtained by the authorised officer in accordance with the section may be used as evidence in criminal proceedings.
908B	<p>Empowers an officer authorised under this section to apply to a judge of the High Court for an order requiring a financial institution to make available for inspection such books and records or to furnish such information and explanations, held by an associated non resident financial institution over which it has control, as are specified in the order.</p> <p>The order may apply to a person whose identity is not known to the authorised officer or to a group or class of persons whose individual identities are not known to the officer.</p> <p>The preconditions necessary to make the application are:</p> <ul style="list-style-type: none"> <li>- written consent of a Revenue Commissioner</li> <li>- reasonable grounds for suspecting that the taxpayer may have failed or may fail to comply with any provision of the Acts</li> <li>- that such failure is likely to lead to serious prejudice to the proper assessment or collection of tax</li> <li>- that the information which is likely to be available to the financial institution is relevant to the proper assessment and collection of tax.</li> </ul>
908C	Power of an officer authorised under this section to apply to a judge of the District Court for a search warrant for the purpose of the investigation of a revenue offence or for obtaining evidence for the purpose of a criminal prosecution in relation to a revenue offence.
908D	Power of an officer authorised under this section to apply to a judge of the District Court for an order to compel the production (by a third party) of material which may assist in the investigation of a revenue offence and which may be used as evidence in criminal proceedings.
908E	Power of an officer authorised under this section to apply to a judge of the District Court for an order to compel a person to make available documents, provide information by answering questions or making a statement, which is relevant to the investigation of a revenue offence and which may be used as evidence in criminal proceedings other than proceedings against the person making the statement or admission.
908F	If a person refuses to produce a document under section 908E on the grounds that it is privileged legal material the authorised officer may apply



	to the District Court for a determination as to whether the document is legally privileged.
909	<p>Empowers an inspector* of taxes or other Revenue officer or the inspector of returns to require a person who is required to deliver a tax return for income tax or Capital Gains tax to deliver a statement of affairs and to also require their spouse to so deliver.</p> <p>A statement of affairs is a statement of all the assets that the person was beneficially entitled to at a specified date together with all the liabilities for which the person was liable.</p> <p>Persons acting in a representative or trustee capacity can also be required to make a return.</p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p> <p>The Revenue Commissioners (not an inspector) may require the declaration on the form to be made under oath.</p> <p>Tax and Duty manual: <a href="#">Part 38-04-06</a></p>
910	<p>Empowers an officer nominated by the Revenue Commissioners to require a Government Department or any statutory body to supply details of payments it makes to persons on its own behalf or on behalf of others.</p> <p>The information must be provided in an electronic format approved by Revenue, where so required.</p>
911	<p>Empowers an inspector* or other Revenue officer or other suitably qualified person authorised by the Revenue Commissioners to inspect assets for CGT valuation purposes at such reasonable times as the Revenue Commissioners may consider necessary.</p> <p>*See note on section 58 for definition of “inspector”.</p>
912	This section applies the powers of an officer of the Revenue Commissioners under the Revenue Acts (to enter premises, inspect records, search for records, require reasonable assistance, take extracts or remove records), to data and data equipment used to store records electronically.
912A	Empowers an authorised officer to use his or her powers under sections 900, 901, 902, 902A, 905, 906A, 907, 907A and 908 TCA, for the purposes of obtaining information from financial institutions and others in respect of non-resident persons, in relation to their liabilities in treaty party countries,

	<p>in fulfilment of reciprocal arrangements with those countries.</p> <p>(Revenue can obtain similar information from those countries in appropriate cases in relation to Irish taxpayers.)</p>
912B	<p>Power of an officer authorised under this section, at the request of and in the company of a Garda at a Garda Station, in certain well defined circumstances, to attend at, and participate in, the questioning of a person, arrested by the Garda on suspicion of having committed an offence under the Customs, Excise or VAT Acts, if the Garda is satisfied that this is necessary for the purpose of the proper investigation of that offence.</p>
914	<p>For Capital Gains Tax purposes an inspector* or other Revenue officer may require</p> <ul style="list-style-type: none"> <li>• an issuing house to return particulars of shares or securities issued and of the person to whom issued</li> <li>• a person not carrying on the business of an issuing house to return particulars of shares or securities issued and of the person to whom issued</li> <li>• a member of stock exchange to return in respect of transactions their parties to transactions the number of shares and securities and the amount or value of the transactions.</li> <li>• a non member of a stock exchange who acts as an agent in share transactions to return in respect of transactions, the parties to transactions, the number of shares and securities and the amount or value of the transactions.</li> <li>• an auctioneer, or agent or intermediary acting in or dealing, in tangible moveable property to return particulars of transaction in moveable tangible property of value or consideration in excess of €19,050.</li> </ul> <p>The return may be required to be made in an electronic format approved by Revenue.</p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p>
915, 916 & 917	<p>These provisions gives certain information powers for CGT purposes</p> <ul style="list-style-type: none"> <li>• the Revenue Commissioners or an inspector* or other Revenue officer may require any person in whose name company shares are</li> </ul>

	<p>registered, to state the beneficial owner of the shares</p> <ul style="list-style-type: none"> <li>• the Revenue Commissioners may require any person who is a party to a settlement to give particulars of the settlement</li> <li>• the Revenue Commissioners may require any person holding shares in a non resident company or a beneficial interest in a non resident trust, or who acts for such beneficiary, to give such particulars as the Commissioners may consider necessary to determine any gains which may be chargeable on the shareholder or beneficiary as the case may be.</li> </ul> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p>
917A, 917B & 917C	<p>These sections require a return to be made by an Irish resident person who :</p> <ul style="list-style-type: none"> <li>- transfers property to a non-resident trust otherwise than under a bargain at arms length</li> <li>- creates an offshore trust or one outside the charge to Irish tax by virtue of double taxation relief</li> <li>- is a trustee of a trust which becomes non resident, or falls out of charge to Irish tax by virtue of double taxation relief.</li> </ul>
956	<p>Provides for the making of such enquiries or the taking of such actions within the powers of the inspector as is considered necessary by him or her to satisfy him or herself as to the accuracy or otherwise of a return of income, profits or gains delivered by a person.</p> <p>The enquiries or actions must be done within 4 years of the end of the period in which the return was filed unless the inspector* has reasonable grounds for believing that the return is insufficient due to its having been completed in a fraudulent or negligent manner.</p> <p><b>Section 956 was deleted by Finance Act 2012 section 129 as respects chargeable periods which are accounting periods of a company starting on or after 1 January 2013, and in all other cases as respects the year of assessment 2013 and subsequent years of assessment.</b></p> <p>*See note on <a href="#">section 58</a> for definition of “inspector”.</p>

959Z	<p>Provides a general right for a Revenue officer to make enquiries or take action to determine whether or not a person is chargeable to tax, whether they are a chargeable person, the amount of income, profits or gains on which they are chargeable or a person's entitlement to reliefs, credits or deductions.</p> <p>Subject to certain exceptions, this right carries a 4-year time limit linked to the chargeable period in which the return is delivered.</p> <p>The exceptions are where any of the circumstances in section 959AC(2) apply (for example, where a Revenue officer has reasonable grounds for believing that a return does not contain a full and true disclosure) or, under section 959AD(3), where a Revenue officer has reasonable grounds for believing that there is fraud or neglect involved in relation to tax due for the chargeable period. Tax and Duty Manual <a href="#">Part 41A-05-04</a></p>
960S	<p>Power of the Revenue Commissioners to require security for the payment of any tax which is or may become due.</p> <p>Tax and Duty manual: <a href="#">Section 960s TCA</a></p>
988	<p>Empowers the Revenue Commissioners to register a person as an employer if they have reason to believe that the person is an employer and has not registered as such.</p>
1002	<p>Authorises the Revenue Commissioners to attach amounts owed by a third party to a taxpayer who has defaulted in paying income tax (including employer's PAYE), corporation tax, capital gains tax, capital acquisitions tax, stamp duties, customs duties, excise duties, local property tax or value-added tax. The power of attachment also extends, by virtue of the general application of income tax collection procedures to the collection of various other contributions to the State, to amounts owed by taxpayers in respect of PRSI (employment) contributions, self-employed PRSI contributions, health levies and employment and training levies.</p> <p>Collection Manual - <a href="#">Guidelines for Attachment</a></p>
1065	<p>Discretionary power to mitigate penalties under the Acts.</p>
1077B	<p>Provides that a Revenue officer may form an opinion that a person is liable to a penalty or penalties as provided for in the Acts, and will give notice of such opinion to the person. The officer may alter or add to that opinion at a later date. If the person who is the subject of that notice of opinion or notice of amended opinion does not agree in writing with the opinion within 30 days of its issue, a Revenue officer may apply to a "relevant court" – the court in question will depend on the size of the penalty and the jurisdictional limits as provided for in legislation – to determine that the person is liable to the penalty or penalties.</p>

## Schedule of powers under the Value-Added Tax Consolidation Act 2010

See: [Notes for Guidance: VATCA 2010](#)

Section	Nature of Power
99(3)	<p>VAT repayment bond: The Revenue Commissioners* may require security from a taxpayer, where they consider it necessary to do so for the protection of the revenue, as a condition for making a refund of VAT. The manner and form of such security will be decided by Revenue.</p> <p>* Regulation 39 VAT Regulations 2010:</p> <p>Nomination of officers: Any functions authorised by the Act to be performed or discharged by the Commissioners may be performed or discharged by officers nominated by the Commissioners for that purpose.</p>
108	<p>Empowers an authorised officer to:</p> <ul style="list-style-type: none"> <li>• enter any premises where a business is carried on,</li> <li>• require production of the books and records relating to the business, from the person carrying on the business or his employees or associates in the business,</li> <li>• search for such books if they have not been produced,</li> <li>• inspect such books and records,</li> <li>• remove and retain such books and records for further examination or for the purposes of any proceedings,</li> <li>• take copies of, or extracts from the books and records</li> <li>• search for, and examine, goods</li> </ul>

	<ul style="list-style-type: none"> <li>• require the person carrying on the business and his employees or associates to give the officer all reasonable assistance</li> <li>• require an accountable person to furnish a list of all of his customers and suppliers and details of his trading transactions (including gifts and promotional items) with them in a specified period.</li> </ul> <p>In restricted circumstances the officer may search a person for records which may be required for criminal proceedings under Section 1078 TCA.</p> <p>There are restrictions on the documents (relating to a client) required to be produced by a person carrying on a profession.</p> <p>An authorised officer carrying out their duty under this section must show their authorisation when requested to do so.</p>
108A	<p>Enables the Revenue Commissioners*, for the purposes of the prevention and detection of tax evasion, to serve a notice on an accountable person requiring him or her to provide additional information or explanations in respect of his or her taxable supplies during a specified period of no longer than two months.</p> <p>* See note on <a href="#">section 99(3)</a> re nominated officers.</p>
108B	<p>The Revenue Commissioners*, may, where they have reasonable grounds to believe it will assist in the prevention and detection of tax evasion, serve a notice on an accountable person, for a specified period (no longer than two months), requiring that person to issue a document in the same format as a VAT invoice to each customer to whom a VAT invoice is not issued.</p> <p>* See note on <a href="#">section 99(3)</a> re nominated officers.</p>
108C	<p>The Revenue Commissioners* may, for the purposes</p>

	<p>of this section, authorise an officer to notify a person that where VAT has been fraudulently evaded, a person who knowingly or recklessly participates in transactions connected to that fraudulent evasion of VAT is jointly and severally liable for the VAT that has not been remitted.</p> <p>* See note on <a href="#">section 99(3)</a> re nominated officers</p>
108D	<p>Where a VAT registration number is cancelled and the Revenue Commissioners* are concerned about protection of the revenue, they may publish details of the cancelled registration number and notify the person's suppliers of the cancellation of the number.</p> <p>* See note on <a href="#">section 99(3)</a> re nominated officers.</p> <p>Tax and Duty manual: Part 13 – Administration and General (<a href="#">Guidelines for the application of section 108D</a>).</p>
109	<p>The Revenue Commissioners* may require security from a trader for any VAT that may become due. The form and manner of such security is to be determined by Revenue. Normally it will be in the form of an insurance bond, bank guarantee or similar instrument.</p> <p>* See note on <a href="#">section 99(3)</a> re nominated officers.</p>
116 (21)	<p>Empowers an authorised officer to detain goods which the officer reasonably suspects are liable to forfeiture in the following cases:</p> <ul style="list-style-type: none"> <li>• zero-rated intra-Community supplies where the goods were not dispatched or transported outside the State;</li> <li>• zero-rated intra-Community acquisitions due to the use of an incorrect registration number;</li> <li>• the intra-Community acquisitions of new means of transport which are purchased in another Member State without payment of VAT on the basis that they are liable to VAT in the State, but</li> </ul>

	<p>are then not declared as new means of transport liable to VAT in the State;</p> <ul style="list-style-type: none"> <li>• supplies by an accountable person who has not applied to be registered for VAT.</li> </ul> <p>The goods must be released within 2 months unless a determination of seizure is made in respect of them.</p>
116 (22)	<p>The Customs and Excise powers, relating to forfeiture and condemnation of smuggled goods, apply to authorised officers in the following cases</p> <ul style="list-style-type: none"> <li>• illicit circulation of zero-rated goods,</li> <li>• goods acquired VAT free using incorrect VAT registration number, and</li> <li>• new means of transport acquired without payment of the VAT due.</li> </ul>
116 (23)	<p>An authorised officer or a member of the Garda Síochána can make an arrest where there are reasonable grounds for suspecting that a criminal offence has been committed in relation to tax by a person who is not established in the State or by a person who is likely to leave the State.</p>



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## Schedule of Powers under the Stamp Duties Consolidation Act 1999

<b>Section</b>	<b>Nature of Power</b>
128	Power to require the provision for inspection of books, records, etc., relevant to a stamp duty liability in the custody of any person and to take extracts from or copies of such books, records, etc.
128B	Power of an officer authorised under this section to enter a premises for the purposes of auditing a return and require the production of books, records and information, etc., and to take extracts from or copies of the material made available  (power to enter premises and inspect records also covered by section 905 TCA)

## Schedule of Powers under the Capital Acquisitions Tax Consolidation Act 2003

Section	Nature of power
46	<p>Power to serve notice on any accountable person requiring him or her to furnish particulars and evidence which they consider relevant to the assessment of tax in respect of a gift or inheritance.</p> <p>Power to inspect any property comprised in a gift or inheritance, and any books, records, accounts or other documents relating to any property which may be relevant to the assessment of tax.</p> <p>Power to initiate enquiries or authorise inspections up to 4 years from the date of receipt of a gift, inheritance or discretionary trust tax return. The 4 year restriction does not apply where fraud or neglect is involved.</p> <p>Power to serve a notice in writing requiring an accountable person who has already made a defective return to -</p> <p>Deliver an additional self-assessment return, assess the correct amount of tax, and pay any outstanding amount due.</p> <p>Power to require any person to deliver a return showing details of every taxable gift or inheritance taken by that person during the period specified in the notice.</p> <p>Power to require a disponent of a gift or inheritance to deliver a return of all the property comprised in the gift or inheritance; of an estimate of the market value of such property, and of such particulars as may be relevant to the assessment of tax in respect of the gift or inheritance.</p> <p>[The power to enter premises and inspect records also covered by section 905 TCA.]</p>

## Schedule of Powers under the Finance (Local Property Tax) Act 2012, as amended

Section reference	Nature of Power
33	Power to require a person who is a liable person, or who Revenue believes to be a liable person, to deliver a return.
46	Power to require certain persons such as letting agents and managers or lessees or occupiers of residential properties to provide information relevant to the establishment of local property tax liability of any person.
65, 84 and 102	Power to direct an employer, Minister for Social Protection or Minister for Agriculture, Food and the Marine to deduct local property tax from emoluments, social welfare and farm payments made to non-compliant liable persons.
141	Right of Revenue officer to make enquiries where a liable person fails to deliver a return or is considered to have delivered a deficient return.
144	Inspection by an authorised officer of records of employers, the Minister for Social Protection and the Minister for Agriculture, Food and the Marine relating to the deduction of local property tax at source from payments made by them to a liable person.
151	Power to require specified persons (listed in section 153) to provide information for the purposes of establishing, maintaining and ensuring the accuracy of the register of residential properties and the administration of local property tax.

Schedule of Powers under the Betting Acts, Finance Acts 1975 and 1992 and Chapter 4 of the Finance Act 2001, in relation to excise, prohibited goods, mineral oils or VRT

<b>Section</b>	<b>Nature of Power</b>
Section 26 Betting Acts 1931-2015	<p>Empowers “any officer of customs and excise” to enter registered premises and unregistered premises at any time in which the business of bookmaking is being carried on or is suspected of being carried on and while there may make investigations and ask questions as appropriate.</p> <p>Power to enter public place on which gaming machines are, or are believed to be, available for play and while there may search, investigate and take copies and extracts of books and documents as appropriate.</p>
Section 10(a) Finance Act 1975	<p>Power to enter public place on which gaming machines are, or are believed to be, available for play and while there may search, investigate and take copies and extracts of books and documents as appropriate.</p>
Section 125 Finance Act 1992	<p>Power to enter “at all reasonable times” any public place on which amusement machines are, or are believed to be, available for play and while there may search, investigate, inspect and take copies from any books, documents or any computerised information as appropriate.</p>
Section 136 Finance Act 1992	<p>Power to revoke, or to vary the terms of, an authorisation to manufacture, distribute, deal in, deliver, store, repair or modify unregistered vehicles or to convert registered vehicles.</p>

Section 134 Finance Act 2001 (as subsequently amended)	Allows an officer in uniform to stop any vehicle in relation to excisable products or vehicle registration tax, to examine the vehicle and in the case of mineral oil, to take samples.
Section 135 Finance Act 2001 (as subsequently amended)	<p>An officer authorised under this section may examine and carry out necessary searches of a vehicle and take samples and remove excisable products and, or records in or on the vehicle, including computers, and require the person to give information in relation to any mineral oil in or on the vehicle.</p> <p>The officer may also question the person either in charge of the vehicle or the owner or the latter's representative and require that person to give all information and documents in relation to the vehicle and any computer.</p> <p>The officer may also require the person to produce and permit the officer to take copies of all records relating to the vehicle and any excisable products in the vehicle or on the person.</p>
Section 136 Finance Act 2001 (as subsequently amended)	<p>Provides for an authorised officer, power of entry (other than to a dwelling), inspection, search, inspect, question and removal of records and samples in relation to excisable products, vehicle registration tax and betting duty.</p> <p>The section also provides for obtaining and using a search warrant in relation to excise matters.</p>
Section 136A Finance Act 2001 (as subsequently amended)	Provides that an officer may stop a person entering the State if believed to be carrying excisable products in his or her baggage. The officer may require that person to supply their name, address, date of birth, any information concerning the excisable products in the baggage and produce the excisable products in question for examination.
Section 137A Finance Act 2001 (as subsequently	Allows an officer to enquire of any person in possession of a "relevant product" (defined as any product in liquid form) in order to establish its use.

amended)	The section also sets out the criteria for an officer to consider in order to determine if the relevant product is a substitute fuel.
Section 138 Finance Act 2001 (as subsequently amended)	Provides that an officer, in relation to tobacco products, may question a person and examine any tobacco products. Where the officer or member has reasonable grounds to believe that any tobacco products concerned are contained in any receptacle the officer may require a person to give them a receptacle in order to search it, and to detain the person for as long as is necessary to do so.
Section 139 Finance Act 2001 (as subsequently amended)	This section sets out the circumstances where an officer may detain or arrest a person.
Section 140 Finance Act 2001 (as subsequently amended)	Allows an officer to detain excisable products, including any vehicle or other thing used to transport them, until whatever necessary examination, enquiries or investigations are carried out to determine if the products are liable to forfeiture. This also applies to vehicles that an officer may detain to determine liability to vehicle registration tax.
Section 141 Finance Act 2001 (as subsequently amended)	This empowers an officer to seize any goods or vehicles that are determined to be liable to forfeiture.
Section 144 Finance Act 2001 (as subsequently amended)	Allows the Commissioners to carry out restoration of goods seized as liable to forfeiture, carry out their sale or destruction and accept compromise sums in lieu of seizure.
Section 144A Finance Act 2001 (as subsequently amended)	Delegation of powers, functions and duties of Commissioners

## Schedule of Powers under Part 4 of the Customs Act 2015

Section	Nature of Power
25	<p>Provides for powers of entry, inspection and patrolling of certain places for an officer of customs, and any person assisting such officer, for the purposes of carrying out functions under the Customs Acts, at any time and without warrant.</p> <p>The section also provides that the customs officer may take with him or her any necessary equipment, materials, vehicle, customs dog, etc.</p>
26	<p>Provides that an officer of customs in uniform, or on a patrol vessel of the State, may stop or cause to stop any conveyance that is entering or has entered the State, is leaving the State, is in the contiguous zone of the State, or is in any other place in the State.</p> <p>In the case of conveyances elsewhere in the State (i.e. away from ports and airports and the land frontier) the possibility of stopping only arises where an officer of customs has reasonable grounds to suspect that a customs offence is being committed. In the case of intra-Union traffic these control arrangements only apply in certain circumstances.</p> <p>The section also provides that any person in charge of a conveyance shall, at the request of an officer of customs, keep it stationary to enable an officer of customs to board and search it and to examine any goods on or in it, and to bring it to a place suitable for carrying out such boarding, inspection and examination, if required.</p>
27	<p>Provides that an officer of customs may at any time enter or board and search or examine any conveyance that is entering or has entered the State or is leaving or is intending to leave the State and examine any goods or records carried on or in it. An officer of customs may also take samples, mark, lock or otherwise secure goods, seize or detain goods liable to forfeiture, as well as question the person in charge of the conveyance.</p>

	<p>In the case of conveyances elsewhere in the State (i.e. away from ports and airports and the land frontier) it provides that such powers will only be exercised where an officer of customs has reasonable grounds to suspect that a customs offence is being committed. In the case of intra-Union traffic these control arrangements only apply in certain circumstances.</p>
28	<p>Authorises an officer of customs to examine goods under customs control. The section provides that all necessary assistance and facilities for the examination of such goods are to be provided by the importer or exporter of the goods, as appropriate. In the case of intra-Union traffic these control arrangements only apply in certain circumstances.</p>
29	<p>Authorises an officer of customs, accompanied by such other officers of customs and such other persons as the officer considers necessary, to enter and search a specified premises or land under a search warrant issued by a judge of the District Court.</p> <p>The section provides that an officer of customs may seize and detain anything found in the course of the search which appears to be something which might be required as evidence in proceedings for an offence under the Customs Acts or any other enactment.</p>
30	<p>Provides for the search, with reasonable cause, of a person in the vicinity of any port or airport, the land frontier, the coast, or any premises or land the subject of a search warrant under section 29 Customs Act 2015 or on board a conveyance under the provisions of section 27 Customs Act 2015.</p> <p>The section provides that an officer of customs may seize and detain anything found in the course of the search which appears to be something which might be required as evidence in proceedings for an offence under the Customs Acts or any other enactment.</p> <p>The section provides for several safeguard criteria in relation to the search of the person.</p>



31	<p>Authorises an officer of customs to stop and question a person entering or leaving the State with regard to their journey and their baggage. It also authorises the officer to search such baggage. In the case of intra-Union passengers these powers only apply in certain circumstances.</p>
32	<p>Provides that, where an officer of customs has reasonable grounds to suspect that a person is committing or has committed an offence under section 14 or section 15 or where the person has assaulted an officer of customs, then the officer may arrest such person without warrant.</p>
33	<p>Gives an officer of customs, on reasonable grounds of suspicion, the power to detain goods and conveyances being imported or exported, pending the outcome of enquiries and investigations into whether the goods in question are in compliance with the Customs Acts.</p> <p>Subsection (3) provides that an officer of customs may seize goods or conveyances as liable to forfeiture, or release them as appropriate, after a period of 30 days or whenever the enquiries are completed, whichever is earlier.</p> <p>Subsection (4) provides that an officer of customs may detain any goods being imported or exported that he or she has reasonable grounds to suspect might be required as evidence in any criminal proceedings under any enactment other than the Customs Acts and to place such goods in the custody of the Garda Síochána or other appropriate authority for the purpose of such proceedings.</p>
34	<p>Gives an officer of customs the power to seize any goods and conveyances that are liable to forfeiture under the Customs Acts.</p> <p>Such goods may be kept in the custody of an officer of the Revenue Commissioners and may also be kept in a secure premises or place designated by the Revenue Commissioners for such purpose.</p>

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35	<p>Gives the Revenue Commissioners the power to restore seized goods to a claimant prior to their condemnation by the courts.</p> <p>The section further gives the Commissioners power to return goods to a claimant prior to court proceedings on payment of a sum not exceeding the value of the goods plus any duty or tax payable thereon. If the goods are subsequently found by a court to be not liable to forfeiture, then the claimant will be reimbursed that sum, less any duty or tax payable.</p>
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## Schedule of Powers under Miscellaneous Provisions and Regulations

<p>Regulation 23 of Income Tax (Relevant Contracts) Regulations 2000</p>	<p>Empowers an officer authorised for the purposes of this Regulation or of Regulation 20 of the Income Tax (Relevant Contracts) Regulations, 1971 to</p> <ul style="list-style-type: none"> <li>• require, at any premises of a principal, production of documents relating to construction contracts</li> <li>• inspect such documents.</li> </ul> <p>[An authorisation under Section 904 TCA covers these powers also.]</p>
<p>EC Intrastat Regulations (S.I. 610 of 2011)</p>	<p>EC Intrastat Regulations</p> <p><a href="#">(S.I. 610 of 2011)</a> Empowers an officer authorised to exercise the powers conferred by the Regulations to:</p> <ul style="list-style-type: none"> <li>• enter premises where records in relation to goods to which the Intrastat system applies are kept</li> <li>• require the production of the records</li> <li>• search for the records</li> <li>• inspect, copy and take extracts from the records</li> <li>• remove the records for further inspection.</li> </ul>
<p>Article 17 of Waste Management (Environmental levy) (Plastic Bag) Regulations 2001</p>	<p>Empowers an officer authorised to exercise the powers conferred by the Article to:</p> <ul style="list-style-type: none"> <li>• enter premises where plastic bags are kept</li> <li>• require production of records</li> <li>• search for records or plastic bags</li> <li>• inspect and take copies of records</li> <li>• remove and retain records for further examination or for the purposes of proceedings in relation to the levy.</li> </ul>

## List of Audit and Investigation Powers

Section 46 Capital Acquisitions Tax Consolidation Act 2003;

Regulation 32 of the Income Tax (Employments) Consolidated Regulations 2001;

Sections 128 & 128B Stamp Duties Consolidation Act 1999;

Sections 58, 482(7), 530T, 872, 899, 900, 901, 902, 902A, 902B, 903, 904, 904C, 904D, 904E, 904F, 904G, 904H, 904I, 904J, 904K, 905, 908C, 908D, 908E, 908F, 909, 911, 912, 912A, 912B, 956, 959Z Taxes Consolidation Act 1997;

Sections 108, 108A, 108B, 108C, 116(21), 116(22), 116(23) Value Added Tax Consolidation Act 2010.

## List of Banking Powers

Sections 263, 264, 891, 891A, 891B, 895, 898H, 898N, 899, 904A, 906A, 907, 908, 908A, 908B Taxes Consolidation Act 1997.

These powers are in addition to the ordinary powers of audit and investigation in relation to a business which are outlined in the Schedule of Audit and investigation powers.

## List of General Information Powers

Sections 594, 808, 888, 889, 890, 892, 894, 896, 897, 898, 898A, 907A, 910, 914, 915, 916, 917, 917A, 917B, 917C Taxes Consolidation Act 1997.

This is not an exhaustive list of general third party information powers.

## List of other Powers

Sections 99(3), 108D, 109 Value Added Tax Consolidation Act 2010