

**Freedom of Information Requests for Non-Personal Records received and Completed during the period 1
January to 31 December 2018**

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
2/1/2018	19/2018	Media	Request for the following information: - Number of Individuals who have availed of the 'dual abode allowance' in each year from 2011 to 2017. - Cost to the Exchequer of the scheme in each year. - Copies of any correspondence between Revenue and Department of Finance relating to the above in the period 01/01/2016 to 02/02/2018.	Partial Release	30/01/2018
2/1/2018	20/2018	Media	Request for a breakdown of all representations made to the Revenue Chairman's Office by public representatives from 01/01/2016 to date.	Full Release	02/02/2018
5/1/2018	45/2018	Business Interest	Request for records of Amounts held in Approved Minimum Retirement Funds pursuant to the provision of Section 784C of the TCA for the years 2000 - 2017.	Refused	01/02/2018
9/1/2018	124/2018	Media	Request for a list of all briefing notes supplied to the Revenue Chairman during 2017 from Assistant Secretaries on items which would appear to be significant policy/topical issues.	Full Release	05/02/2018
9/1/2018	139/2018	Media	Request for the following information: - Records showing hospitality and gifts accepted by senior Revenue managers (assistant Secretary and above) to cover 2016 and 2017. - Any records where these staff sought clearance for accepting such gifts or hospitality. - Revenue's internal records setting out the rules for the acceptance, rejection and declaration of corporate hospitality or gifts.	Partial Release	02/02/2018
9/1/2018	151/2018	Media	Request for for the following years 2015, 2016 and 2017: (1) The amount paid by Revenue for security personnel at their public offices. (2) Name of company awarded contract and number of companies applied but were unsuccessful. (3) When the current contract for providing security personnel commenced and when is the next renewal date for contract.	Partial Release	01/02/2018
9/1/2018	335/2018	Business Interest	Request for a copy of Revenue held documentation on 'technology systems failure'.	Full Release	17/01/2018
22/1/2018	425/2018	Media	Request for any internal records, memos, reports and correspondence, for example, with Department of Finance, another Government Department or State agency, relating to the effect of the new US tax laws, passed in December 2017, on Ireland and the Irish economy.	Partial Release	16/02/2018
22/1/2018	426/2018	Member of the Public	Request for data in relation to article in the Sunday Business Post mentioning a report received under FOI on the potential impact of an EU digital tax on Ireland.	Partial Release	23/01/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
23/1/2018	434/2018	Media	Request for any communication or correspondence regarding the TV licence fee: - Any problems or evasions or matters on the current regime. - Any proposals or possibility of changing the regime that may involve Revenue. - Potential outcome or results from changing current system.	Refused	19/02/2018
31/1/2018	561/2018	Media	Request the following information regarding the subject of an Irish border and/or customs checks post-Brexit: - Estimated additional minimum and maximum costs of what a custom-check border on the Island of Ireland could cost. - All feasibility studies, reports, etc. compiled for /sent to Revenue in the past 3 months. - All correspondence by Revenue to other Irish or UK Government Departments in the past 3 months.	Refused	22/02/2018
6/2/2018	622/2018	Media	Request for all written briefing documents, meetings, minutes, etc., associated with the list of briefings for the Chairman, supplied to him in a previous FOI request (CRMS: 124/2018) relating to significant policy/topical issues in 2017.	Partial Release	08/02/2019
14/2/2018	715/2018	Business Interest	Request for details of any Revenue concessions, clearances and/or rulings relating to the meaning of "consideration" for the purposes of CATCA 2003, and in particular, the operation of section 5(4), including, but not limited to, the basis of the decision.	Refused	13/03/2018
14/2/2018	721/2018	Member of the Public	Request for any documentation or figures provided to Paschal Donohoe to enable him to provide answers to questions on Section 481, Parliamentary Questions 24/10/2017 also, documentation to enable him to answer question by Brid Smith, Parliamentary Questions on 5 July 2017.	Partial Release	13/03/2018
14/2/2018	723/2018	Media	Request for records of items seized by Revenue at Portlaoise mail centre between 1/1/2015 and 31/12/2017.	Full Release	13/03/2018
15/2/2018	739/2018	Business Interest	Request for all clarifications, guidance and opinions issued from Incentives and Financial Services Branch and/or the Revenue Technical Services section of Revenue in relation to treatment of payments received by a company under a European Space Agency ("ESA") contract in the company's RandD Tax Credit claim (made under S766 TCA 1997).	Refused	14/03/2018
19/2/2018	760/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding section 598 Disposals of business or farm on "retirement". In particular in relation to section 598(1)(a)(ii)(I) 'qualifying assets' which requires that the individual must have been a working director of the company for a period of not less than 10 years during which he/she has been a full-time working director for not less than 5 years.	Partial Release	28/03/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
19/2/2018	770/2018	Media	Request for copies of correspondence between Revenue/Customs Service and Government Departments on the Revenue and Customs staffing needs that would be required on the border with Northern Ireland in a post Brexit scenario. Also any reference in correspondence to placing infrastructure on the border, how extensive that would be, and references to the challenge of securing the entire border with all of its crossings.	Refused	11/04/2018
20/2/2018	683/2018	Oireachtas	Request for all internal and external correspondence, documents, recommendations etc., held by Revenue's National Excise Licencing Office relating to the implementation of Liquor Licensing Laws, from January 2010 to present.	Refused	20/03/2018
20/2/2018	986/2018	Member of the Public	Request for full details of any agreement (draft or final) between Revenue and the Law Society regarding the process for solicitors handling CGT on sales for non-resident vendors.	Partial Release	21/03/2018
22/2/2018	853/2018	Business Interest	Request for details of any interest write-off's or reductions approved by Office of Collector General since 22 February 2016 (two years ago) including the amount and general circumstances of the write-off or reduction.	Refused	14/03/2018
23/2/2018	854/2018	Member of the Public	Request for the number of properties registered for LPT on 24/04/2016 and 24/04/2017. Also the Official estimate (if available) on the number of unregistered properties on 24/04/2016 and 24/04/2017.	Partial Release	26/03/2018
13/3/2018	1014/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the interpretation of "major change in the nature or conduct of a trade" as contained in Section 401(1) TCA 1997.	Partial Release	11/04/2018
13/3/2018	1021/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue, and any internal guidance or notes regarding tax treatment of carried interest and/or the operation of section 541C TCA 1997 Tax treatment of certain venture fund managers.	Partial Release	11/04/2018
15/3/2018	1082/2018	Media	Request for all records relating to the administration, policy matters etc. concerning the operation of Section 606 of the TCA from 2010 to date.	Partial Release	10/05/2018
15/3/2018	1086/2018	Member of the Public	Request for information regarding Section 481 TCA, film tax relief, with reference to the Application form as set out in Guidance note: 1) Reasons given by applicant in relation to qualifying for the cultural test. 2) Details of trainees as set out in the relevant application. 3) Details under Tab Z of training modules proposed. <u>Also any tables, reports, etc. prepared by Revenue in relation to above.</u>	Full Release	03/04/2018
16/3/2018	1117/2018	Media	Request for all briefing notes, external communications and correspondence relating to potential EU changes to taxation of the digital economy and/or companies' digital revenues for period 1/12/2017 to 16/03/2018.	Partial Release	15/05/2018
16/3/2018	1158/2018	Business Interest	Request information in relation to cases where interest is levied - in cases where tax is generally paid late but then after appeal from taxpayer or agent part of the interest levied on late payment is written off.	Refused	03/04/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
20/3/2018	1135/2018	Media	Request for all internal records related to Bitcoin and other digital or cryptocurrencies including any briefings for senior staff and/or the Department of Finance, representations from members of the public or businesses, or guidance issued in respect of paying tax on profits arising from use of such currencies from 01/01/2016 to 20/03/2018.	Partial Release	16/05/2018
21/3/2018	1141/2018	Business Interest	Request for details of any circumstances where Revenue have agreed that a German KGaA should be treated as transparent or opaque for Irish tax purposes and the basis upon which the decision was made.	Refused	18/04/2018
21/3/2018	1148/2018	Business Interest	Request for details of any circumstances where Revenue have agreed that a Scottish Limited Partnership (SLP) should be treated as transparent or opaque for Irish tax purposes and the basis upon which the decision was made.	Partial Release	18/04/2018
26/3/2018	1214/2018	Media	Request for the following information: 1) Salary of Chairman and Deputy Chairperson or equivalent for years 2014-2017. 2) If during those years the above were entitled to a vehicle for work related business. 3) From 2014 to April 2018, the amount spent on overseas hotel accommodation and/or overseas flight for staff traveling abroad for work related business . 4) From 2014-2017 any staff from grade APO and above who requested an upgrade of flying seat eg. to Business Class. Give reason sought for upgrade and who made decision if request was approved or refused. Exclude if person agreed to pay difference from own personal funds.	Partial Release	23/04/2018
26/3/2018	1220/2018	Business Interest	Request for decisions/guidance regarding VAT queries as follows: 1) A combined Hire and maintenance contract for vehicles may be treated as a multiple supply for VAT purposes such that the maintenance element may be charged at the reduced rate of VAT while the hire element is liable at the standard rate. 2) Payments for damages to vehicles by hire customers to car-hire operators are not subject to VAT as such payments constitute compensation for damage done and not consideration for services provided.	Partial Release	23/04/2018
27/3/2018	1277/2018	Media	Request for the following information: 1) All records in 2017 to date between Revenue and DEASP in relation to any request that Revenue make the Public Services Card a requirement for accessing MyRevenue.ie or other Revenue services.and 2) Any internal records re above.	Partial Release	23/05/2018
28/3/2018	1268/2018	Media	Request for copies of any reports, submissions, audits, memoranda or other such explanatory documents regarding Revenue decision to pursue home-owners under the Help-to-Buy scheme who were found not to be eligible.	Full Release	23/05/2018
28/3/2018	1278/2018	Member of the Public	Request for records relating to any privacy or Data Protection Act 1988 and 2003 considerations arising in relation to the PAYE Modernisation programme and in particular the proposal that from January 2019 income details be provided by employers to Revenue on a "real time" basis.	Partial Release	23/05/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
3/4/2018	1311/2018	Member of the Public	Request for any available documents summarising the extent of, or providing statistics or estimates on, the annual report/disclosure of Irish taxpayer information provided to the US IRS as a result of TATCA requirement. Ireland and the USA entered into an IGA model 1A pursuant to the US legislation entitled FATCA.	Refused	26/04/2018
4/4/2018	1325/2018	Media	Request for all briefing notes compiled by Revenue Assistant Secretaries to the Chairman during 2017 and 2018.	Partial Release	12/02/2019
4/4/2018	1348/2018	Business Interest	Request for any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 83 of the TCA 1997.	Partial Release	01/05/2018
9/4/2018	1382/2018	Business Interest	Request for any Revenue internal guidance/notes/documents regarding the rationale for the introduction of Sections 811C TCA 1997 and 811D TCA 1997, as well as any correspondence to or by Revenue with regard to those provisions since 23/10/2014.	Partial Release	05/06/2018
9/4/2018	1385/2018	Media	Request for correspondence between Revenue officials of rank assistant secretary and above for the years 2015–2018. with: 1) The Central Bank of Ireland. 2) The ODCE.	Partial Release	05/06/2018
13/4/2018	1460/2018	Member of the Public	Request for copies of all records, emails, notes on meeting/phone conversations etc., since 27 March 2018, relating to the legislative fact that under Schedule 1, Part 2 of the SWCA 2005, as amended in 2013, that majority Company Shareholders must statutorily fall within the same PRSI Class as to certain Family Employments (employees) and some other Employments (employees) - for example, 'employee spouse of a sole trader'.....	Full Release	11/05/2018
16/4/2018	1463/2018	Media	Request for copies of all records relating to the 2017 donation to the National Library of Ireland of the Neil Jordan Archive.	Partial Release	10/05/2018
18/4/2018	1503/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue, and any internal guidance or notes regarding the interpretation of the definition of 'residential property' as contained in Section 1 Stamp Duties Consolidation Act 1999.	Partial Release	16/05/2018
25/4/2018	1578/2018	Member of the Public	Request for information on VRT adjudications from 2014 to date for all imported second-hand Audi A5 (Sport back model) with a 3 Litre (specifically. 2967cc) diesel engine. In respect of the above - the number of appeals lodged - the number of successful appeals - the grounds for each successful appeal - the reduced VRT quantum in each successful appeal.	Full Release	23/05/2018
1/5/2018	1638/2018	Member of the Public	Request for the Analysis of the Special Assignee Relief Programme 2016 and 2017 if available.	Refused	29/05/2018
1/5/2018	1655/2018	Media	Request for correspondence between Revenue and other government Departments and Internal records concerning the Immigrant Investor Programme.	Partial Release	29/05/2018
3/5/2018	1685/2018	Business Interest	Request for access to any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of Section 604A of the TCA 1997.	Full Release	05/06/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
8/5/2018	1692/2018	Media	Request for copies of any internal reports, audits or other such review/explanatory documents relating to the problem of salary overpayments within the Revenue Commissioners due to use of PeoplePoint software.	Partial Release	05/06/2018
8/5/2018	1747/2018	Media	Request for copies of any briefing notes prepared for the chairman of the Revenue Commissioners in advance of the release of the annual report on 25 April 2018.	Refused	05/06/2018
9/5/2018	1728/2018	Media	Request for records of items seized at the Athlone, Cork, Portlaoise and Dublin mail centres between 1 January 2015 and 31 December 2017. Please include a breakdown of the items seized, including the other items/CITES, in each centre in each year.	Full Release	02/07/2018
14/5/2018	1776/2018	Business Interest	Request for details of circumstances where Revenue have agreed that the write-off of the loan does or does not give rise to a taxable benefit with regard to Section 122(3) of the TCA. This provides that where a loan is made by an employer to an employee and the loan or any interest due on that loan is written off in whole or in part, then the amount written off is treated as a taxable benefit in the hands of the employee(or former employee where the employee has left the bank's employment).	Partial Release	11/06/2018
21/5/2018	1881/2018	Media	Request for all briefing notes, external communications and correspondence relating to potential EU changes to taxation of the digital economy and/or companies' digital revenues for period 17/03/2018 to 21/05/2018.	Partial Release	18/06/2018
21/5/2018	1919/2018	Business Interest	Request for a copy of the register of renewed liquor licences as it was recorded on 1 March 2011 prior to modifications that followed in subsequent months.	Full Release	14/06/2018
28/5/2018	1980/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue regarding the determination of whether an investee company/group is wholly or mainly trading for the purposes of Section 626N(2)(c)TCA 1997... Restricted to period since previous FOI request in August 2015.	Partial Release	27/06/2018
28/5/2018	2073/2018	Media	Request for all records relating to the administration, policy matters etc. concerning the operation of Section 606 of the TCA for the period 2010 to date.	Refused	25/06/2018
5/6/2018	2037/2018	Media	Request for copies of any reports, briefing, memos, submissions or other such overview documents on the problem of customers running up large bills while ringing Revenue using an 1890 number, copies of any representations/complaints received by Revenue relating to the above since 1 January 2018.	Partial Release	02/07/2018
5/6/2018	2039/2018	Media	Request for copies of any reports, recommendations, submissions, memoranda, reviews or other such overview documents explaining or recommending why Revenue's Large Case Division would be separated into two new sections.	Partial Release	31/07/2018
7/6/2018	2096/2018	Media	Request for the following information; 1) The number, percentage and total value of LPT that have yet to be paid. 2) The number and percentage of cases where the Revenue Commissioners have issued penalties and interest to householders who have failed or refused to pay LPT. 3) The number and percentage of persons that have informed Revenue Commissioners that they are not permanent resident within the state but have a property within the state, for the year 2015, 2016 2017 to date, in tabular form.	Partial Release	05/07/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
8/6/2018	2113/2018	Business Interest	Request for any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 615 of the TCA 1997 since 1 January 2015.	Partial Release	02/08/2018
12/6/2018	2351/2018	Media	Request for a list of all reports that have been compiled at State expense that have been sent to the Board of Commissioners since the formation of the present Government in 2016.	Full Release	10/07/2018
14/6/2018	2192/2018	Member of the Public	Request for the amount of; 1) alcohol products, 2) cigarettes and 3) tobacco products seized by Custom officials in Dublin Airport and Dublin Port in the years 2016, 2017 and to-date in 2018.	Full Release	11/07/2018
19/6/2018	2242/2018	Media	Request for the number of seizures by Revenue this year of goods/animals in each of counties Roscommon, Leitrim and Longford broken down by the type of goods/animals seized and the number of same.	Partial Release	16/07/2018
21/6/2018	2271/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the interpretation of Section 104 CATCA 2003. Of particular interest is the application of this provision to qualifying life assurance policies.	Partial Release	18/07/2018
25/6/2018	2323/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the interpretation of section 730GB TCA 1997.	Partial Release	20/07/2018
28/6/2018	2370/2018	Media	Request for each year from 2008-2017, the numbers of dosage units seized by Revenue, that were: (a) Benzodiazepines (b) Opiates (c) Z-drugs (d) Analgesics	Refused	05/07/2018
29/6/2018	2387/2018	Member of the Public	Request for records and policy on internal and external transfer Request for A.P. and P.O. staff. How transfer requests work, e.g. Seniority, suitability based on PMDS, business reasons. Where business reasons apply how decisions are made. i.e. reasoning and method.	Partial Release	26/07/2018
29/6/2018	2389/2018	Member of the Public	Request for Legal agreement between Revenue and Applus+ Car Testing Service Ltd., for the processing of VRT on its behalf and any formal instructions given by Revenue in relation to the processing of VRT on its behalf.	Partial Release	26/07/2018
3/7/2018	2415/2018	Media	Request for copies of all records relating to the possible emergence of a tax loophole whereby property owners are repeatedly applying for "principal private residence relief" on multiple properties. This request to cover the period 1 January 2018 to date.	Refused	30/07/2018
3/7/2018	2420/2018	Media	Request for copies of any records relating to the mis-allocation regarding end-January 2018 exchequer returns where tax revenues were incorrectly categorised.	Full Release	30/07/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
16/7/2018	2585/2018	Media	Request for records created since 01/01/2007 relating to meetings between Revenue staff and private parties (private individuals, companies, non-governmental organisations or other private bodies) at which the negotiation of the Ireland/Ghana double taxation agreement was discussed.	Refused	13/08/2018
17/7/2018	2588/2018	Business Interest	Request for details of any Section 757 TCA 1997 Revenue rulings.	Refused	14/08/2018
17/7/2018	2590/2018	Business Interest	Request for details of any cases submitted to Revenue regarding the characterisation of a foreign trade taxable under Case III and liable to corporation tax at 25%. Also include the tax treatment of a company's share of foreign trading profits of a partnership where the trade is conducted wholly outside of Ireland.	Partial Release	14/08/2018
17/7/2018	2591/2018	Business Interest	Request for details of any cases submitted to Revenue regarding the circumstances where a branch has a euro functional currency but the company has a foreign functional currency.	Refused	14/08/2018
17/7/2018	2592/2018	Business Interest	Request for details of any cases submitted to Revenue regarding the profit before tax that should be included in the corporation tax return in relation to the trading profits of a partnership where their functional currency differs to the functional currency of their partner.	Refused	14/08/2018
18/7/2018	2631/2018	Media	Request for copies of all briefing material prepared for the Chairman of the Revenue Commissioners for his appearance at the Dail's Public Accounts committee in June 2018.	Partial Release	04/09/2018
18/7/2018	2638/2018	Business Interest	Request for details on number of companies that have been charged a surcharge under S1084(2)(a) specifically for late filing of accounts in the iXBRL format as required under S884 and detailed in Revenue eBrief 85/14 for years 2014, 2015 and 2016. Please then provide who had the surcharge waived, by Revenue District.	Full Release	15/08/2018
24/7/2018	2684/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the cost at which the assets owed by a company, prior to being converted to a partnership, should be included for capital allowances in the partners tax return.	Refused	21/08/2018
24/7/2018	2685/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes on the meaning of the term "expenditure incurred" in the context of any reorganisation, merger or amalgamation.	Refused	21/08/2018
25/7/2018	2696/2018	Business Interest	Requesting information in relation to whether the presence of a server in Ireland creates an Irish Permanent Establishment for a foreign person. Seeking details of any circumstances where Revenue have considered the matter, both where the answer was in the negative and the positive.	Partial Release	22/08/2018
2/8/2018	2801/2018	Business Interest	Request for details of any Revenue concessions, clearances, and/or rulings relating to the meaning of "financial assets" and/or "financial liabilities" for the purposes of Section 959AS of the TCA 1997, including but not limited to, the basis of the decision.	Refused	31/08/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
3/8/2018	2810/2018	Business Interest	Request for details of any Revenue concessions, clearances, and/or rulings relating to the application of penalties under Section 1077E [of the TCA 1997] to married persons, in particular, but not limited to, whether the "amount referred to in paragraph (b) or subsection(11) or paragraph(b) of subsection(12)" should be looked at singly or jointly in the case of a married couple who are jointly or separately assessed.	Refused	31/08/2018
9/8/2018	2872/2018	Member of the Public	Request for the number of Revenue Commissioners staff by grade and gender in each Revenue Commissioners Public Offices as of 31 December 2016, 31 December 2017 and 8 August 2018 inclusive in tabular form.	Full Release	07/09/2018
10/8/2018	3066/2018	Business Interest	Request for the following In relation to eRCT: 1) A copy of all paperwork by which 'consultations' were held 'with key stakeholders'. 2) A listing of all concerns raised [or complaints made] about this eRCT regime since its introduction in 2012.	Partial Release	03/10/2018
16/8/2018	2953/2018	Business Interest	Request for the following regarding Revenues review of Medical Consultants: - Copy of previous FOI request CRMS: 2431/2017 - Include any records falling within that request up to current date - Details of records that were not released at that time/are not being released to us under this request.	Refused	11/09/2018
17/8/2018	2983/2018	Media	Request for the following records: Minutes/briefings/memos relating to the correspondence and meeting between An Post and Revenue, regarding An Post's view of the wider implications of Brexit, as outlined in the following lobbying return https://www.lobbying.ie/return/28412/an-post .	Partial Release	13/09/2018
20/8/2018	2969/2018	Business Interest	Request for details of any circumstances where Revenue have agreed that a UK LLP should be treated as transparent or opaque for Irish tax purposes and the basis up which the decision was made.	Partial Release	14/09/2018
23/8/2018	3056/2018	Business Interest	Request for details of any records whereby the Revenue has issued opinions in relation to the application of Section 637 TCA 1997.	Partial Release	19/09/2018
23/8/2018	3064/2018	Media	Request for all documents and correspondence relating to the taxation of Airbnb-related income excluding material that relates to individual taxpayers, from the period 1 January 2017 to 23 August 2018.	Refused	19/09/2018
24/8/2018	3069/2018	Member of the Public	Request the following information in relation to the Government's announcement in July that they planned to hire an additional 1,000 customs and veterinary officials: - The number of applications received for these positions. - Any correspondence between Revenue and the Government on the difficulty filling the 1,000 posts, or the low number of applications from 20th July to 24th August 2018.	Refused	12/09/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
27/8/2018	3104/2018	Media	Request for every application, for the last 2 years, to become a resident charity authorised under the Scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under the terms of Section 848A TCA 1997 which was refused and the reason for refusal.	Refused	18/09/2018
29/8/2018	3096/2018	Media	Request for a list of Databases used by Revenue specifically for the purposes of its statutory/regulatory function.	Full Release	24/09/2018
29/8/2018	3114/2018	Member of the Public	Request for information in relation to Tax Relief on charitable donations Request for details on the number of CHY 3/4 applications processed in 2016/2017. We only require the number of applications processed or applications which could not be processed.	Full Release	14/09/2018
30/8/2018	3110/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 633D TCA 1997, in particular in cases where shares are not issued as consideration under a merger by absorption.	Partial Release	26/09/2018
30/8/2018	3128/2018	Business Interest	Request for the following information : - How many Self Assessed Returns for Income were filed in 2016. - How many paid preliminary tax in respect of same. - How many who did not pay preliminary tax have been charged interest. - How many Self Assessed Income Tax Payers were charged "statutory interest" on informal arrangement for 2015 and 2016. - How many of these were subsequently charged interest after paying their respective arrangements on time?	Partial Release	25/09/2018
31/8/2018	3145/2018	Media	Request for the number and amount of revenue generated from each type of license issued by Revenue e.g. Amusement Machine Permit, Theatre Licence each category of licences for public houses etc in the years 2016 and 2017.	Full Release	27/09/2018
3/9/2018	3151/2018	Business Interest	Request for details of any circumstances where Revenue considered whether interest which was determined by reference to a percentage of turnover is deemed to be a distribution under Section 130(2)(d)(iii) of the TCA 1997.	Refused	28/09/2018
10/9/2018	3207/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 547 TCA 1997, in particular in transactions involving the acquisition of an asset in a cross border merger and/or by purchase from an entity not within the charge to Irish tax.	Partial Release	05/10/2018
11/9/2018	3248/2018	Business Interest	Request for copies of all correspondence from 'external reviewers' over the past 4 years wherein they have expressed concerns at the 'Review System'.	Refused	08/10/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
13/9/2018	3276/2018	Business Interest	Request for details in relation to whether Ireland has taxing rights over the disposal of shares in a Luxembourg tax resident company, by another Luxembourg tax resident company, where the shares derive the greater part of their value from Irish land or buildings, The firm requests details of any circumstances where Revenue have considered the matter, both where the answer was in the negative and the positive.	Refused	07/11/2018
14/9/2018	3304/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 530A(1)(g) TCA 1997.	Refused	09/11/2018
14/9/2018	3312/2018	Media	Request for the following information : 1) All memos, briefings, and internal correspondence in relation to the Cycle to work scheme between 01/08/2018 to 14/09/2018. 2) Any reports, reviews, or assessments of the Bike to Work scheme carried out since 2014. 3) All correspondence between Revenue and the Minister for Finance, and the secretary general of the Department of Finance, in relation to the Bike to Work scheme between 01/01/2018 to 14/09/2018.	Partial Release	01/11/2018
18/9/2018	3335/2018	Business Interest	Request for Information, administrative records, statistical information, redacted correspondence, Appeal Commissioners records, opinions sought and responses provided, concessions given (whether or not such continue to be applied by Revenue) regarding the interpretation of any part or the entirety of Section 743(3) TCA 1998.	Partial Release	30/10/2018
21/9/2018	3404/2018	Media	Request for all records associated with this entry in the lobbying database: https://www.lobbying.ie/return/33152/pricewaterhousecoopers	Partial Release	18/10/2018
21/9/2018	3491/2018	Business Interest	Request for records relating to the policy for removing an agent details from a taxpayer's records.	Refused	18/10/2018
24/9/2018	3414/2018	Business Interest	Requests records regarding the taxation of the Annual Uniform Replenishment Allowance (paid to commissioned officers of the Defence Forces) that has been implemented from 01/07/2018 relating to: a) The decision to tax this allowance, and b) How a decision came about to tax it on a 60/40 arrangement.	Partial Release	18/10/2018
24/9/2018	3440/2018	Member of the Public	Request for the meaning of the format of a particular stamp (found on deeds) explained.	Full Release	19/10/2018
24/9/2018	3474/2018	Business Interest	Request for all Revenue Instructions regarding the strict code of ethics in place regarding the use of illegible signatures.	Refused	18/10/2018
26/9/2018	3442/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue and any internal guidance or notes regarding the application of Schedule 24 para 91.	Partial Release	23/10/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
27/9/2018	3471/2018	Business Interest	Request for figures for the amount of successful excise duty relief applications in 2017 under the Drivers and Passengers with Disabilities Organisations Tax Relief Scheme, Under the headings: 1) Disables Drivers. 2) Disabled Passengers. 3) Organisations. Also total number of applications and current live figures of those availing of tax scheme.	Full Release	22/10/2018
28/9/2018	3497/2018	Member of the Public	Request for the following information : 1) The number of people who completed a CHY 3 form for 2016 and 2017. 2) The amount of Tax Relief in total which was awarded to charities. When a person donates more than €250 per year, the charity donated to can claim tax relief.	Partial Release	23/10/2018
1/10/2018	3511/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the interpretation of section 730C TCA 1997.	Partial Release	06/11/2018
5/10/2018	3584/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the interpretation of Section 85 SDCA 1999. Of particular interest is the application of subsection 1 regarding loan capital.	Partial Release	05/12/2018
15/10/2018	3690/2018	Media	Request for copy of the review of the criterion for determining a high-wealth individual that was carried out in 2015 as per the C&AG Report.	Partial Release	06/12/2018
15/10/2018	3691/2018	Media	Request for the following information : 1) Details of all costs broken down year by year incurred by the Revenue Commissioners with regard to the seizure of the MV Shingle. 2) Any reports, submissions, reviews, briefings, memoranda or other documents relating to the MV Shingle prepared since 01/01/ 2018.	Partial Release	10/12/2018
16/10/2018	3740/2018	Business Interest	Request for access to any Revenue rulings, concessions administrative arrangements or other documentation, which were issued in the last five years and contain an expression of the views of Revenue on whether the "same trade" exists for the purposes of offsetting prior year trading losses against profits of future accounting periods, in accordance with Section 396(1) TCA 1997.	Partial Release	13/11/2018
18/10/2018	3761/2018	Business Interest	Request for details of submissions made where Revenue has given clearance that no charge to Irish Stamp Duty arises on the transfer/sale of an interest in an Irish Limited Partnership from 1 January 2012 to date.	Partial Release	15/11/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
8/11/2018	3995/2018	Media	Request for the following information : 1) Estimated additional minimum and maximum costs of a customs-check border on island of Ireland. 2) All studies, reports, etc compiled for/sent to Revenue on subject of a hard Irish border and/or customs checks post-Brexit. 3) All correspondence by Revenue to other Irish or UK government Departments from 28 June to date on subject of a post-Brexit customs-check Irish border.	Refused	10/01/2019
13/11/2018	4071/2018	Business Interest	Request for details of all contracts with all software providers in respect of the PAYE modernisation programme together with copies of same.	Refused	04/12/2018
14/11/2018	4068/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Part 13 TCA 1997 Close companies to companies owned and controlled by limited partnerships, in particular in the case of companies owned and controlled by institutional investment entities.	Partial Release	11/12/2018
15/11/2018	4094/2018	Business Interest	Request for any Revenue responses, rulings, concessions, administrative arrangements or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 400 of the TCA 1997 as they apply to pre-trading expenditure as described in Section 82 of the TCA 1997, since 01 January 2014.	Partial Release	14/01/2019
19/11/2018	4118/2018	Media	Request for copies of all briefing material prepared for the Chairman of the Revenue Commissioners for his appearance at the Dail's Public Accounts Committee on 15 November 2018.	Partial Release	16/01/2019
20/11/2018	4140/2018	Media	Request for the following information: - Records relating to Revenue's review of Flat Rate Expenses regime and decision to remove a number of sectors from the scheme. - All memos and reports outlining why these categories of workers were removed from the scheme. - All correspondence from representative bodies consulted on this review. - All related records from the date of its commencement to date.	Partial Release	22/01/2019
26/11/2018	4216/2018	Media	Request for all reports/submissions/memos/recommendations or other such review/explanatory documents relating to abolition of flat rate expenses for the following categories of people: journalists, shop assistants, cardiac technicians, agricultural advisors, freelance actors, professional valuers in the Valuation Office.	Partial Release	28/01/2019
26/11/2018	4217/2018	Media	Request for copies of all correspondence between your Office and the Department of Finance or Public Expenditure with regard to the ongoing review of flat rate tax allowances. This request to cover period 1 January 2016 to the current date.	Partial Release	28/01/2019
27/11/2018	4251/2018	Business Interest	Request for the number, summary detail and status of any assessments, amended assessments or alternative assessments issued in accordance with Section 811C. An identical request (2125/2017) was made in May 2017.	Refused	19/12/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
27/11/2018	4253/2018	Business Interest	Request for updated schedule to reflect the current position, highlighting any changes, concerning the nature of the Section 811 opinions issued and the status of the notices vis-à-vis appeals through the courts since last requested April 2017 (CRMS: 956/2017)	Refused	19/12/2018
27/11/2018	4254/2018	Business Interest	Request for details of cases, including a summary of each case, subjected to the imposition of a charge under Schedule D Case IV as provided in Section 811B TCA 1997 from period of commencement of section i.e. 1/1/2013	Refused	20/12/2018
27/11/2018	4270/2018	Oireachtas	Request for all reports and submissions held by Revenue related to the review of flat rate expenses carried out by Revenue in 2018.	Partial Release	25/01/2019
30/11/2018	4310/2018	Member of the Public	Request for the number of phone calls received by Revenue Customs Drugs Watch Programme in the years 2015, 2016, 2017 and to-date in 2018 in tabular form.	Full Release	20/12/2018
3/12/2018	4314/2018	Media	Request for number of bicycles provided under Cycle to Work Scheme since 2009 broken down by year until present date. Also number of people who have applied for: - A bicycle under the scheme more than once in this time frame. - A second/third bicycle under the scheme claiming that an earlier bike was stolen or lost during this time period.	Refused	20/12/2018
5/12/2018	4379/2018	Media	Request for a breakdown of the number and names of TDs, Ministers and Senators who made representations to Revenue on behalf of constituents and how many times they made reps, from January 1st 2018 to the date of this e-mail.	Full Release	04/01/2019
7/12/2018	4363/2018	Media	Request for copies of any correspondence since June 1st, 2018 between management at Dublin Port Company, Rosslare Europort and the Port of Cork and the Revenue Commissioners in relation to Customs checks after Brexit and preparations for the UK's departure from the EU.	Refused	08/01/2019
7/12/2018	4364/2018	Business Interest	Request for details of cases submitted for opinion and responses issued and any internal guidance or notes regarding the application of Chapter 2 Business Relief, CAT TCA 2003, in particular in respect of the availability of Business Asset Relief on the passing of an interest in a family partnership.	Partial Release	08/01/2019
10/12/2018	4555/2018	Member of the Public	Request for a copy of the Revenue policy concerning usage of post for subject access request procedures, including any present and earlier iteration of this policy from May 2015 to date.	Refused	09/01/2019
11/12/2018	4407/2018	Media	Request for the following Information: 1) All correspondence between IDA Ireland and the Revenue Commissioners relating to the taxation of the multinational sector during 2017 and 2018. 2) Notes, or records relating to, meetings between the same parties on the same dates.	Partial Release	07/02/2019
12/12/2018	4417/2018	Media	Request for a list of all briefing notes supplied to the Revenue Chairman during 2018 from Assistant Secretaries on items which would appear to be a significant policy/topical issue.	Full Release	21/01/2019
17/12/2018	4547/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses by Revenue, and any internal guidance or notes regarding the application of Section 93(4) CATCA 2003.	Refused	16/01/2019

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
19/12/2018	4506/2018	Media	Request for copies of all correspondence both internal and between Revenue and the Dept of Finance relating to the use of discretionary trusts for the purposes of avoiding CAT plus all spreadsheets/tables of costs/figures outlining the extent of the use of this loophole.	Full Release	18/01/2019
19/12/2018	4507/2018	Media	Request for the following information: 1) Copies of any correspondence between Revenue and the Department of Finance relating to changes to SARP as announced by the minister last month. 2) All records held by Revenue from 1/1/2018 to 19/12/2018 relating to the possibility of restoring a cap on the salary that can benefit from tax relief under the special assignee relief programme.	Partial Release	14/02/2019
21/12/2018	4552/2018	Business Interest	Request for Internal guidance or notes regarding clearances in relation to Section 594 (4) TCA dealing with the deemed disposal of reinsurance contracts which reinsure pre 1 January 2001 life business with a foreign reinsurer and also any interaction with double tax relief	Refused	22/01/2019
21/12/2018	4553/2018	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 100 (8) CATCA 2003.	Refused	22/01/2019