

**Freedom of Information Requests for Non-Personal Records  
1 January to 31 December 2019**

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
2/1/2019	08/2019	Media	Request for records of all representations made to the Revenue Chairman's office by public representatives during the calendar year of 2018.	Full Release	24/01/19
2/1/2019	88/2019	Business Interest	Request for any records of meetings of Revenue's Management Advisory Committee since 1/1/2011 where the VAT treatment of the supply of food supplements under Irish VAT legislation was discussed.	Refused	29/01/19
2/1/2019	89/2019	Business Interest	Request for records of communications between Revenue VAT Interpretation Branch and the Assistant Secretary of Revenue Indirect Taxes Policy and Legislation Division since 1/1/2015 regarding VAT rate applicable to the supply of food supplements under Irish VAT legislation and the potential liability for payment of Standard rate VAT in respect of past sales of such products.	Partial Release	26/02/19
2/1/2019	90/2019	Business Interest	Request for records of communications between the EU Commission and Revenue since 1/1/2008 regarding any opinion or direction that the Commission may have given to the effect that Revenue was wrong in permitting the supply of food supplements at the Zero rate of VAT under the Irish VAT legislation.	Refused	29/01/19
3/1/2019	13/2019	Media	Request for records on how much the Department spent in 2017 and 2018 on bottled water.	Full Release	29/01/19
7/1/2019	74/2019	Media	Request for records on the amount of counterfeit goods seized by Revenue in 2017 and 2018, the categories they fell into and their countries of origin. Also requests the value of counterfeit goods seized by Revenue in 2017 and 2018.	Full Release	29/01/19
8/1/2019	109/2019	Member of the Public	Request for records on the total amount of tax recouped by primary schools in 2016, 2017 and 2018 under the Charitable Donation Scheme Tax Relief on Qualifying Donations.	Full Release	25/01/19
21/1/2019	314/2019	Member of the Public	Request for records of all correspondence between Revenue officials regarding the taxation of gains from cryptocurrency trading and mining between 1/1/2018 and 31/12/2018.	Partial Release	15/02/19
21/1/2019	339/2019	Media	Request for records of all reports, correspondence, etc. relating to the decision by Revenue not to proceed further with cases as outlined in the following newspaper article: <a href="https://www.irishtimes.com/business/personal-finance/revenue-opts-not-to-appeal-court-ruling-on-dwelling-house-relief-1.3746295">https://www.irishtimes.com/business/personal-finance/revenue-opts-not-to-appeal-court-ruling-on-dwelling-house-relief-1.3746295</a>	Refused	15/02/19
23/1/2019	325/2019	Media	Request for records of the briefing provided to the Chairman during 2018 on ' <i>withdrawal of infringement proceedings</i> '.	Full Release	19/02/19

23/1/2019	327/2019	Media	Request for records of the briefing provided to the Chairman during 2018 on reports on EII and Film Relief.	Partial Release	12/03/19
23/1/2019	328/2019	Media	Request for records of the briefing provided to the Chairman during 2018 on the random audit programme.	Partial Release	19/02/19
23/1/2019	330/2019	Media	Request for records of the briefing provided to the Chairman during 2018 on the publication, policy disclosure and penalties regime.	Refused	18/02/19
23/1/2019	331/2019	Media	Request for records of the briefing provided to the Chairman during 2018 on the foreign income and assets disclosure programme update.	Partial Release	19/02/19
23/1/2019	333/2019	Media	Request for records of the briefing provided to the Chairman during 2018 on the competent authority agreement with Malta.	Full Release	19/02/19
23/1/2019	334/2019	Media	Requests for records of the briefing provided to the Chairman during 2018 on Brexit.	Partial Release	15/02/19
25/1/2019	384/2019	Media	Request for records from the lobbying database from the American Chamber of Commerce Ireland regarding PAYE Modernisation.	Partial Release	21/02/19
25/1/2019	386/2019	Media	Request for records from the lobbying database from the American Chamber of Commerce Ireland regarding Customs in a post-Brexit environment.	Full Release	15/02/19
25/1/2019	396/2019	Media	Request for records of costs to the Exchequer of the Dual Abode Allowance claimed by ministers from 2011 to 2018 inclusive. Also copies of any communications or memos etc. to the Revenue Chairman from any national politicians of the Houses of the Oireachtas (Senators, TDs, Ministers or similar) regarding the Dual Abode Allowance from 1/5/2016 to 23/1/2019.	Partial Release	20/02/19
28/1/2019	389/2019	Business Interest	Requests for records regarding the application of Section 100 CATCA 2003.	Partial Release	22/02/19
28/1/2019	406/2019	Member of the Public	Request for records on information regarding the announcement by the Government in July that they planned to hire an additional 1,000 customs and veterinary officials by the number of applications received, how many customs officers have been hired between July 2018 and 26/01/2019 and any correspondence between Revenue and the Government on the process of hiring the customs official between 1/9/2018 and 26/1/2019.	Partial Release	20/02/19
28/1/2019	409/2019	Media	Request for records of email on Reits sent by a Revenue Official to an official in the Department of Finance on 17/5/2018.	Partial Release	22/02/19
30/1/2019	424/2019	Business Interest	Request for records of the Revenue briefing document obtained under the FOI Act referred to in the Sunday Business Post article ' <i>Lawyers and accountants targeted in Revenue's wealth probe</i> ', dated 27/1/2019.	Partial Release	22/02/19

1/2/2019	454/2019	Business Interest	Request for records from 1/1/2017 to 1/2/2019 in relation to: 1) Confirmation from taxpayers/advisors that Section 175 TCA 1997 applied or would apply to a particular transaction. 2) Revenue's interpretation of Section 175 TCA 1997. 3) Confirmation from taxpayers/advisors of the Irish stamp duty treatment of a share buyback involving an Irish quoted company.	Partial Release	28/02/19
6/2/2019	517/2019	Business Interest	Request for records regarding the application of Section 600 TCA 1997 ' <i>Transfer of Business to Company</i> '.	Partial Release	08/05/19
7/2/2019	556/2019	Media	Request for records concerning the tax concession afforded to health supplements and plans to apply a flat rate 23% to those supplements from March 2019, dated between 1/9/2018 to 7/02/2019 to include (1) internal correspondence, external correspondence between Revenue and (2) the Department of Finance, and (3) representatives of the health supplements industry.	Partial Release	15/04/19
8/2/2019	564/2019	Member of the Public	Request for records on the capital budget allocation to the Revenue Commissioners in the years 2016, 2017, 2018 and 2019. Also amount and percentage of the capital budget that Revenue spent from 2016 to 2018.	Full Release	27/02/19
8/2/2019	561/2019	Business Interest	Request for records on documentation issued to and from the Revenue Commissioners involved in the transposition/ implementation process of IORP II.	Partial Release	28/03/19
11/2/2019	573/2019	Business Interest	Request for records of any cases submitted to Revenue seeking confirmation of issues arising under General Block Exemption Regulation (GBER) in connection with EII, together with responses issued by Revenue, and any internal guidance or notes in this regard.	Refused	04/03/19
11/2/2019	579/2019	Business Interest	Request for records on the number of investments in EII (formerly BES scheme) by category from 2013 to 11/02/2019 ((similar to request CRMS 1595/2013).	Partial Release	04/03/19
11/2/2019	611/2019	Business Interest	Request for records relating to reporting obligations pursuant of Sections 890, 892, 895, 896 and 896A of the TCA 1997. Also records in relation to Section 894 insofar as it imposes an obligation on persons to automatically make a return under Sections 890 and 892.	Partial Release	08/03/19
12/2/2019	599/2019	Business Interest	Request for records containing an expression of the views of the Revenue regarding the provisions of section 138 of the TCA 1997.	Partial Release	01/03/19
13/2/2019	616/2019	Member of the Public	Request for records regarding the application of Section 291A [Intangible assets] of the TCA 1997.	Partial Release	12/03/19

18/2/2019	690/2019	Media	Request for records on the following; 1) The number of employees Revenue sacked from 2016-2018. 2) The reason for the dismissal of each of the above employees. 3) The number of employees Revenue suspended from 2016-2018. 4) The reason for the suspension of each of the above employees. 5) The number of complaints of bullying received by Revenue from 2016-2018. 6) The number of complaints of sexual harassment received by Revenue from 2016-2018.	Full Release	01/03/19
18/2/2019	692/2019	Media	Request for records on the following; 1) A spreadsheet/table detailing of the amount of illegal cigarettes, alcohol, non-compliant meat, other such illegal product seized 2016-2018. 2) Details of how much was spent on storage of the above in the same period. (3) Details of how much was spent on destruction of the above in the same period. (4) A copy of any policy or guidance on the processes to be used when destroying such items.	Partial Release	14/03/19
19/2/2019	709/2019	Business Interest	Request for records on the number, category, and quantum of claims under the Start-up Refunds for Entrepreneurs (SURE) scheme.	Refused	04/03/19
19/2/2019	711/2019	Business Interest	Request for records on the following; 1) The number and quantum of claims qualifying for relief under Section 597AA TCA 1997 ' <i>Revised Entrepreneur Relief</i> '. 2) Any cases submitted to Revenue for opinion and responses issued by Revenue re (i) 'Qualifying Person' as defined in section 597AA(1)(a), particularly working time and any other criteria considered and (ii) 'Qualifying group' particularly whether the existence of a dormant company prevents application of this relief.	Partial Release	19/03/19
4/3/2019	863/2019	Business Interest	Request for records on the following; 1) The number of tax investigations carried out by Revenue each year and the data to be broken down (a) by quarter (b) by individuals and businesses. 2) The total value of fines collected as a result of these investigations by Revenue each year and the data to be broken down by (a) quarter (b) by individuals and businesses.	Partial Release	27/03/19
4/3/2019	865/2019	Media	Request for records on the following; 1) All personal expenses (travel, subsistence, accommodation, etc.) claimed in 2017 and 2018 by the Chief Executive, or equivalent, of the agency. 2) All records and receipts for the expenses claimed in 2017 and 2018.	Partial Release	29/03/19
7/3/2019	894/2019	Business Interest	Request for records on the following;: 1) Records in relation to attached entry ' <i>Food Supplements</i> ' on Revenue's VAT Rates Database, including any records in relation to the removal of this entry from said database. 2) Records in relation to the publication of previous entries under the heading ' <i>Food Supplements</i> ' on Revenue's VAT Rates Database since 2007. Also all records in relation to the removal of such entries from said database.	Full Release	02/04/19

7/3/2019	897/2019	Business Interest	Request for records relating to the publication of the attached entries for Royal Jelly Capsules, Ginseng Tablets and Garlic Capsules on Revenue's VAT Rates Database. Also, all records relating to the removal of these entries from the VAT Rates Database.	Partial Release	02/04/19
11/3/2019	904/2019	Business Interest	Request for records of any cases submitted to Revenue for an opinion on the classification of activities as trading activities which were finalised in the period November 2017 to 11/03/2019.	Partial Release	08/04/19
14/3/2019	968/2019	Media	Request for records of all representations made by members of the Oireachtas to Revenue between 26/2/2016 and 12/3/2019.	Full Release	15/05/19
19/3/2019	982/2019	Media	Request for records on the following; 1) Records referring to or relating to comments made by the Association of Chartered Certified Accountants that certification for tax advisers was being given to unqualified persons. 2) Records referring to or relating to a newspaper article in the Irish Times on 15/03/2019 on this topic.	Partial Release	11/04/19
20/3/2019	986/2019	Media	Request for records on all correspondence between Revenue and the Department of Finance in relation to the review of flat rate expenses regime between 1/9/2018 and 30/11/2018.	Partial Release	11/04/19
20/3/2019	988/2019	Member of the Public	Request for records on the number of checkpoints conducted in relation to VRT (i) For the country and (ii) Broken down on a county-by-county basis. Also full details of costs of VRT operations for the country and a breakdown on a county by county basis.	Partial Release	10/04/19
20/3/2019	1017/2019	Member of the Public	Request for records of the document entitled " <i>Memorandum of understanding between Revenue Commissioners and Health Products Regulatory Authority with respect to law enforcement of medicinal products, drugs precursors, medical devices and other health products</i> ".	Refused	15/04/19
20/3/2019	1045/2019	Media	Request for records on the following: • Register of Licensed Gaming Premises. • Register of Licensed Gaming Machines.	Refused	11/04/19
21/3/2019	1047/2019	Media	Request for records of the list of all businesses and/or individuals holding either annual or three-month gaming premises licenses as of 21/03/2019.	Refused	11/04/19
22/3/2019	1044/2019	Member of the Public	Request for records on the following from the last ten years on the numbers of; (1) Retirement relief claims under s599 and s598 TCA 1997. (2) Business Relief claims under s92 CATCA 2003 (and value). (3) Agricultural Relief claims under s89 CATCA 2003 (and value). (4) Any clawback of the above retirement reliefs and under s 101 CATCA 2003. (5) CAT interventions carried out. (6) Details of any cases submitted to Revenue for guidance or opinion and any internal guidance or notes regarding the application of s92,89 and s101 CATCA 2003.	Partial Release	11/04/19
22/3/2019	1052/2019	Media	Request for records showing all items seized (customs seizure register) other than illegal drugs, cigarettes, alcohol and cash at each of the State's airports and ports from 01/01/2018 to 22/03/2019.	Full Release	18/04/19

25/3/2019	1061/2019	Media	Request for records of the submission relating to a response to parliamentary queries related to the enforcement of legislation related to gaming machines, in 44070/18 and 44073/18, where the Minister for Finance stated on 24/10/2018, that: <i>'this issue arose on foot of a legal submission received from the industry.'</i>	Partial Release	17/04/19
28/3/2019	1095/2019	Business Interest	Request for records of any cases submitted to Revenue and responses issued by Revenue, and any internal guidance or notes regarding the interaction between Section 598 and Section S597AA TCA 1997 for the purposes of the lifetime threshold under Section 597AA.	Partial Release	24/04/19
3/4/2019	1214/2019	Media	Request for records for the following for the period between 2002 and the most recent date for which data is available: 1) The number of athletes/sportspeople who have benefitted from the tax relief scheme for sports stars. 2) Total tax relief granted to athletes/sportspeople. 3) The top five highest payments by Revenue as part of the scheme to athletes/sportspeople.	Partial Release	01/05/19
8/4/2019	1263/2019	Business Interest	Request for records of any cases submitted to Revenue and responses issued by Revenue, and any internal guidance or notes regarding tax implications of the contribution of assets to a partnership.	Partial Release	02/05/19
24/4/2019	1434/2019	Member of the Public	Request for records for the following; 1) The number of times cash was seized from persons by Revenue on suspicions of being the proceeds of crime in the years 2017, 2018 and to-date (24/4/2019) in 2019. 2) The amount of cash by currency that was seized in each of the years in question e.g. X amount in euro, Y amount in US dollars etc; of the amount seized the amount of that was returned to the Exchequer.	Partial Release	21/05/19
25/4/2019	1453/2019	Media	Request for records on the following for the period 1/1/2018 to 25/04/2019; - with other government departments regarding slot machines/gaming machines. - discussing slot machines/gaming machines.	Partial Release	21/06/19
26/4/2019	1503/2019	Member of the Public	Request for records for amount of people who avail of the VRT and VAT Vehicle Refund scheme operated by the Revenue Commissioners. Figure to be broken down by Disabled Drivers, Disabled Passengers, etc.	Partial Release	13/05/19
9/5/2019	1577/2019	Media	Request for records for the following; 1) The number of Revenue checkpoints established in each county in Ireland (per year) from 2017 to present. 2) In relation to checkpoints in Counties Cavan and Monaghan in 2019; -The aim/directive of which each checkpoint was ordered, -The results of the above checkpoints – i.e. seizures, fines. The timeframe for above is 01/01/2016 to current date.	Full Release	05/06/19
9/5/2019	1595/2019	Business Interest	Request for records of details of cases submitted to Revenue for opinion, confirmations or considerations and responses issued by Revenue regarding application of Section 541 of TCA 1997.	Refused	06/06/19

14/5/2019	1631/2019	Business Interest	Request for records of the Assistant Secretary letter referred to in the footnote 6 of page 3 of the Tax and Duty Manual Schedule 2.1 Encashment Tax.	Partial Release	11/06/19
14/5/2019	1638/2019	Business Interest	Request for records relating to any Revenue rulings, concessions, administrative arrangements or other documentation containing expression of the views of the Revenue given: (i) Since 01/01/2017 on the meaning of " <i>specified intangible asset</i> " for the purposes of S 291A(1) of the TCA 1997; (ii) On the apportionment of trading income between the first income stream and the second income stream " <i>on a just and reasonable basis</i> " in accordance with S291A(6)(bb) in circumstances where S291A(6)(ba) of the TCA1997 applies to the relevant trade.	Partial Release	11//06/2019
14/5/2019	1640/2019	Media	Request for records on the amount of people who have availed of the cycle to work scheme in the past five years and the amount of e-bikes that have been bought/helped be bought through this scheme.	Refused	11/06/19
15/5/2019	1652/2019	Business Interest	Request for records of any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue given in respect of the classification of a Scottish Limited Partnership as opaque or transparent for the purposes of the TCA 1997.	Refused	12/06/19
16/5/2019	1664/2019	Media	Request for records of reps received by the Chairman's office of the Revenue Commissioners during 2018 and a brief description of each.	Full Release	31/05/19
20/5/2019	1706/2019	Media	Requests for records between the Department/agency and the Alcohol Beverage Federation Ireland, from 1/1/2019 to date of request.	Full Release	19/06/19
23/5/2019	1748/2019	Member of the Public	Request for records of parties availing of vehicle purchase disability Scheme by geographical breakdown with Dublin broken down by North and South side addresses and if possible, by categories detailed i.e. Disable persons driving, disabled persons driven by family and others, vehicles purchase by organisations, etc.	Full Release	20/06/19
23/5/2019	1756/2019	Business Interest	Request for records on any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/ notes or other documentation which were issued in the last five years and contain an expression of the views of Revenue on the provisions of; • S.79A TCA 1997 • S.79B TCA 1997	Partial Release	21/06/19
24/5/2019	1777/2019	Media	Request for records into concerns about corporate fund entities such as QIAIFs (including but not limited to ICAVs/L-QIAIFs) and Section 110 vehicles from May 2018 to 24/05/2019.	Partial Release	21/06/19
29/5/2019	1808/2019	Media	Request for 18 records from the list provided in CRMS 968/2019.	Partial Release	28/06/19
4/6/2019	1867/2019	Media	Request for 18 records from the list provided in CRMS 1664/2019.	Partial Release	28/06/19

13/6/2019	2020/2019	Member of the Public	Request for records of all payments (or fees charged) made directly to the National Shared Services Office for financial years ending 2015, 2016, 2017 and 2018 in respect of services provided to the Office for the Processing of Annual Leave/Pensions/Work sharing arrangements for staff employed in the Office.	Full Release	09/07/19
14/6/2019	2031/2019	Business Interest	Request for records relating to correspondence between Revenue and Department of Finance and Office of the Minister for Finance between 01/01/2016 and 20/04/2019, relating to the illicit trade in tobacco, Hercule Programme and the cooperation agreements between tobacco companies and the European Anti-Fraud Office (OLAF).	Partial Release	11/07/19
14/6/2019	2032/2019	Business Interest	Request for records relating to correspondence between Revenue and the European Anti-Fraud Office ("OLAF") between 01/01/2016 and 20/04/2019, relating to the illicit trade in tobacco, Hercule Programme and the cooperation agreements between tobacco companies and OLAF including but not limited to all emails, minutes of meetings, notes of telephone calls and briefing papers.	Partial Release	11/07/19
17/6/2019	2038/2019	Media	Request for records of the numbers of seizures by Revenue with a breakdown of all items seized; 1) Between 01/01/2018 and 31/05/2018. 2) In all of 2018. 3) Between 01/01/2019 and 31/05/2019.	Partial Release	09/07/19
17/6/2019	2041/2019	Business Interest	Request for records regarding the treatment of capital contributions as deductible costs under Section 552 TCA 1997 Acquisition, enhancement and disposal costs.	Partial Release	10/07/19
18/6/2019	2093/2019	Business Interest	Requests for records of any circumstances where Revenue have addressed the CAT treatment of the free use of property, in particular, the availability of the exemption provided under Section 82 CATCA 2003.	Refused	15/07/19
18/6/2019	2096/2019	Business Interest	Request for records on the provisions of Section 813 of the TCA 1997.	Refused	15/07/19
18/6/2019	2111/2019	Business Interest	Request for records of communications between officers at senior management (AP or higher) in Indirect Taxes Division, i.e. VAT Interpretation and VAT Policy and Legislation Branches of Revenue, and the Department of Finance since 01/06/2016 in regard to the operation by Revenue of an extra-statutory concession where they permitted certain food supplements to be supplied at the Zero VAT rate.	Partial Release	12/08/19
18/6/2019	2112/2019	Business Interest	Request for records of communications between officers at senior management (AP or higher) in Indirect Taxes Division, i.e. VAT Interpretation and VAT Policy and Legislation Branches of Revenue, and the Department of Finance between 01/01/2012 and 30/05/2019, regarding the VAT treatment of Herbal Teas and Fruit infusions.	Partial Release	12/08/19
25/6/2019	2166/2019	Business Interest	Request for records of all clarifications, guidance and opinions that have issued from Revenue in the last month in relation to the application of 766(1)(b)(v) TCA 1997 to European Commission grants such as, but not exclusively, Horizon 2020 grants.	Refused	19/07/19

25/6/2019	2167/2019	Business Interest	Request for records of the following; - Minutes of all meetings of the Research and Development Discussion Group, with the exception of 7/6/2019 meeting. - Any sector specific guidance prepared by Revenue whether in draft or final form. - All other clarifications, guidance and opinions issued by Revenue to Research and Development Discussion Group.	Partial Release	19/07/19
27/6/2019	2190/2019	Business Interest	Request for records of any circumstances where Revenue have considered the matter, both where the answer was in the negative and the positive in relation to whether an Irish Collective Asset-management Vehicle ("ICAV") is considered a "company" for the purposes of the Stamp Duties Consolidation Act, 1999 ("SDCA 1000") and/or more specifically, Section 80 of the SDCA 1999 from 1/1/2015 to the date of request.	Refused	24/07/19
28/6/2019	2206/2019	Media	Request for records for the following; 1) The number of Revenue checkpoints established in each county in Ireland (per year) from 2017 to present 2) In relation to checkpoints in Counties Longford, Leitrim and Roscommon in 2019 for the time period 01/10/2016 to 28/06/2019 - The aim/directive of which each checkpoint was ordered. - The results of the above checkpoints – i.e. seizures, fines.	Partial Release	23/07/19
5/7/2019	2297/2019	Business Interest	Request for records of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of Section 291A (6) TCA 1997 and its interaction with any other sections in TCA 1997.	Partial Release	01/08/2019
9/7/2019	2301/2019	Member of the Public	Request for records for the following, broken down into monthly figures if possible; - The number of investigations into tax evasion for the years 2015-2019. - The number of accounts passed to the revenue via Common Reporting Standard Exchanges in the years 2017-2019. - The amount of wealth disclosed to the revenue via Common Reporting Standard Exchanges in the years 2017-2019.	Partial Release	06/08/2019
9/7/2019	2329/2019	Member of the Public	Request for records of 'Record of Processing Activities' (ROPA), the current version and any earlier versions. If you don't maintain a ROPA, any records that provide an explanation as to why a ROPA is not required for your body.	Partial Release	06/08/2019
11/7/2019	2360/2019	Member of the Public	Request for records relating to instances where Revenue has allowed tax relief of pension "top up" premiums where the premium was paid on time but the claim has been made outside of the prescribed time limit set out in Section 787 (7) TCA 1997/ Section 787C (3) TCA 1997/ Section 774 (8) TCA 1997 or was omitted from the relevant income tax return in error	Refused	08/08/2019
15/7/2019	2378/2019	Media	Request for records of the amount of people who had mandatory deductions from their wages, social-welfare payments, etc, as a result of non-payment of local property tax in each of the following years - 2016, 2017, 2018 and so far in 2019 - with a breakdown by county.	Partial Release	12/08/2019
16/7/2019	2408/2019	Member of the Public	Request for records containing an expression of the views of the Revenue given on determining, for the purposes of Section 291A(7)(b) of the TCA 1997, "the amount which would have been paid or payable for the asset in a transaction between independent persons acting at arm's length".	Refused	14/08/2019

17/7/2019	2416/2019	Media	Request for records of any correspondence between Revenue and/or the Dept of Finance/Dept of Public Expenditure relating to staffing levels in Revenue, to cover the period 01/01/2019 to 17/07/2019.	Partial Release	14/08/2019
17/7/2019	2424/2019	Oireachtas	Request for records on any estimates of revenue lost to the State through bogus self-employment made by the Revenue Commissioners since July 2018.	Refused	07/08/2019
17/7/2019	2430/2019	Business Interest	Request for records of requests received and opinions issued through Revenue Technical Services in the last 5 years, and any similar queries dealt with by Revenue Legislative Service outside of the RTS framework in that period, on the provisions of: <ul style="list-style-type: none"> <li>• s.80 TCA 1997</li> <li>• s.402 TCA 1997</li> </ul>	Refused	13/08/2019
17/7/2019	2444/2019	Media	Request for all correspondence between Revenue and the Departments of Public Expenditure and Reform and Housing regarding the Help to Buy Incentive from the period 01/01/2019 and 17/07/2019.	Refused	14/08/2019
18/7/2019	2448/2019	Member of the Public	Request for records of communications between the Revenue Commissioners and the EU Commission in regard to the statement ' <i>Revenue has confirmed their understanding in relation to food supplement products with the European Commission</i> ' as set out in Paragraph 7.1 of the attached paper reference 19/08 published by the Tax Strategy Group in July 2019.	Partial Release	15/08/2019
18/7/2019	2508/2019	Business Interest	Request for records containing an expression of the views of the Revenue given on determining, for the purposes of Section 291A(7)(b) of the TCA 1997, " <i>the amount which would have been paid or payable for the asset in a transaction between independent persons acting at arm's length</i> ".	Refused	15/08/2019
19/7/2019	2452/2019	Media	Request for records of all correspondence sent by Revenue to the Department of Finance as part of the Department's recent public consultation into the taxation of food supplement products.	Partial Release	16/08/2019
19/7/2019	2465/2019	Business Interest	Request for records of any cases submitted to Revenue for opinion and any responses issued by Revenue, and any internal guidance or notes regarding the application of Section 129A TCA 1997 Dividends paid out of foreign profits.	Refused	15/08/2019
22/7/2019	2468/2019	Business Interest	Request for records from the last 5 years issued through RLS or LCD that contain an expression of the views of Revenue given on the application of the provisions of Section 23A of the TCA 1997 as substituted by Section 43 of Finance Act 2014.	Partial Release	19/08/2019
30/7/2019	2637/2019	Business Interest	Request for records from 2009 to 2019 on whether income derived from Irish source assets held directly or indirectly by non-Irish based pension arrangement is subject to Irish tax.	Partial Release	27/08/2019
9/8/2019	2906/2019	Business Interest	Request for records on information directly or indirectly which deal with share valuation and panels since 1st November 2012.	Partial Release	05/09/2019
12/8/2019	2932/2019	Media	Request for records relating to the seizure of animals (dead and alive) by Customs during 2017 and 2018, to include incident reports containing details of seizure, including date and location.	Partial Release	05/09/2019
14/8/2019	3073/2019	Media	Request for records between Revenue and Brazilian authorities regarding removal of Ireland from Brazil's blacklist of tax havens, from 01/08/2018 to 14/08/2019.	Refused	06/09/2019
16/8/2019	3116/2019	Business Interest	Request for records of the Trading Opinions issued in 2017 and 2018, as referenced in Table 12 of Revenue's Annual Reports for the years 2017 and 2018.	Partial Release	12/09/2019

16/8/2019	3131/2019	Business Interest	Request for records regarding the application of Section 243A TCA 1997 Restriction of relevant charges on income. The request is limited to the previous seven years.	Refused	11/09/2019
19/8/2019	3181/2019	Media	Request for records any correspondence/memos/letters issued to staff at Revenue's regional office at Lansdowne road in Dublin and the offices located at Dublin castle, in relation to house management issues.	Partial Release	10/09/2019
21/8/2019	3191/2019	Media	Request for records for each vacant building or site currently managed or owned by Revenue: - A list of addresses/locations. - The length of time each vacant site has not been in use. - The size of each of these vacant sites.	Refused	12/09/2019
26/8/2019	3250/2019	Media	Request for records relating to the 2017 donation to the National Library of Ireland of the JP Donlevy archive.	Partial Release	20/09/2019
6/9/2019	3395/2019	Media	Request for records for the following; 1) Details of the items seized by customs officials under the Convention on International Trade in Endangered Species of Wild Fauna and Flora at An Post's mail centres every year from 2016 up to August 2019. 2) Descriptions of these items including country of origin.	Full Release	03/10/2019
10/9/2019	3425/2019	Business Interest	Request for records regarding the application of Section 29(3)(c) TCA 1997. The request is limited to the previous ten years.	Refused	07/10/2019
11/9/2019	3448/2019	Business Interest	Request for records of all PSWT decisions made by Revenue in respect of organisations located in what was formerly known as the Dublin Region (encompassing City Centre, North City, South City, South County, Fingal and Dun Laoghaire/Rathdown) from 01/01/2015 to 31/12/2018.	Partial Release	07/10/2019
16/9/2019	3472/2019	Business Interest	Request for records, limited to the previous 10 years, of any cases submitted to Revenue for opinion, responses issued by Revenue, internal guidance or notes regarding the application of Section 533(h) TCA 1997.	Refused	08/10/2019
17/9/2019	3535/2019	Media	Request for records from 1/1/2019 to 17/09/2019, relating to the possibility of extending a tax relief scheme for sports people to GAA players.	Refused	14/10/2019
18/9/2019	3538/2019	Media	Request for records of how many 'Long Service Awards' have been awarded by Revenue between 2015 – 2019, to include; - How many recipients received this? - The type of award/gift and the cost for each one? - The type of ceremony that took place in each of the years, the dates, how many were invited and the cost of each ceremony.	Full Release	04/10/2019
20/9/2019	3560/2019	Business Interest	Request for records of the application of Section 129A TCA 1997 and the meaning of control, to cover the period since commencement of this section in 2010.	Partial Release	16/10/2019
20/9/2019	3562/2019	Media	Request for records related to the activity and the anti-tobacco smuggling investigations and offer some official data regarding the investigations and results in seizures of smuggled cigarettes between 2015 & 2019.	Partial Release	17/10/2019

20/9/2019	3565/2019	Business Interest	Request for records of whether income derived from Irish source assets held directly or indirectly by a non-Irish based pension arrangement is subject to Irish tax. CRMS 2637/2019 covered this request but was limited in scope to the period 2012-2019. This request is in respect of the five-year period 2007-2011.	Refused	16/10/2019
24/9/2019	3586/2019	Member of the Public	Request for records for the following; - The number of cases taken against individuals or companies for under valuing their property in the self-assessed local property tax and in each case where the real value of the property is indicated.	Partial Release	17/10/2019
1/10/2019	3675/2019	Media	Request for records of all internal communications in 2019 relating to preparations for a customs border between the Republic and Northern Ireland.	Refused	25/10/2019
1/10/2019	3677/2019	Media	Request for records of all communications in 2018 and in the first nine months of 2019 between Revenue officials and the Department of Sport relating to tax breaks/incentives for GAA players.	Refused	24/10/2019
11/10/2019	3808/2019	Media	Request for records for the following information, covering the period 1/1/2019 to 11/10/2019; Correspondence between Revenue and the Dept of Finance relating to taxation of IREFs and REITs. - Any reports, memos, submissions, reviews, or other such overview documents relating to tax avoidance issues involving IREFs and REITs.	Partial Release	08/11/2019
25/10/2019	4009/2019	Member of the Public	Request for records relating to: 1) Meetings held since 1/1/2010 between Revenue and the American Chamber of Commerce or the Silicon Valley Tax Directors Group (or any similar interest group), in respect to Revenue's approach to, the Irish tax treatment of payments of royalties by an Irish incorporated & tax resident company, directly or indirectly, to an Irish incorporated but non-Irish tax resident company which is owner of the intellectual property which is licenced and in respect of which the royalties are paid. 2) Advance Pricing Agreement or Mutual Agreement Procedure agreed by Revenue where a Transaction Net Margin Method (TNMM) methodology or approach has been agreed by Revenue. (3) Advance Pricing Agreement or Mutual Agreement Procedure agreed by Revenue where a Comparable Uncontrolled Price (CUP) methodology or approach, applied in respect of an Irish taxpayer has been agreed by Revenue. 4) TNMM methodology or approach has been accepted or agreed by Revenue.	Refused	10/12/2019
25/10/2019	4014/2019	Media	Request for records between the Department of Finance and Revenue in relation to Irish Real Estate Funds (Irefs) from start of 2018 to 15/10/2019.	Partial Release	22/11/2019
30/10/2019	4039/2019	Member of the Public	Request for records on the following; 1. How many businesses were required to register for VAT due to making more than €37.5k p.a. on short term rentals for each year available from 2015. 2. How many (if any) others engaged in the business of short term letting elected to register for VAT despite being under the threshold for each year available from 2015. 3. How much VAT on short term lets was collected by Revenue for each year available from 2015? 4. How much VAT was reclaimed by the business in question engaged in short term lets on their normal business expenses for each year available from 2015?	Refused	04/11/2019

31/10/2019	4060/2019	Business Interest	Requests for records of any cases submitted to Revenue for opinion and response issued by Revenue regarding: (1) The determination of whether an investee company/group is wholly or mainly trading for the purposes of section 626(2)(c) TCA 1997. (2) The application of Section 626B (1) TCA 1997 in determining whether a company is a 'parent company'.	Partial Release	27/11/2019
31/10/2019	4076/2019	Member of the Public	Request for records of VRT valuations from 2015 to date for all imported vehicles as determined by the VRT calculator online.	Refused	21/11/2019
4/11/2019	4100/2019	Media	Request for records discussing the rise in use of Limited Partnerships for tax purposes, to cover the period 1/1/2018 to 4/11/2019.	Partial Release	29/11/2019
6/11/2019	4124/2019	Member of the Public	Request for records on the Vehicle Identification Number (VIN) of all vehicles from VRT from 1/1/1997: <ul style="list-style-type: none"> <li>• granted exemption (diplomatic vehicles, disabled driver vehicles etc.)</li> <li>• granted relief (diplomatic vehicles, disabled driver vehicles etc.)</li> <li>• granted repayment of VRT (including repayment under the VRT Export Repayment Scheme since 2013)</li> <li>• granted remission of VRT</li> <li>• subject to a successful, or partially successful, VRT appeal.</li> </ul>	Refused	18/11/2019
8/11/2019	4177/2019	Member of the Public	Request for records on the application of the 2010 OECD TP Guidelines or on the type of information which may be sought by a Revenue officer in connection with a transfer pricing audit and the means of obtaining such information.	Refused	05/12/2019
8/11/2019	4186/2019	Media	Request for records of items seized at the Athlone, Cork, Portlaoise and Dublin mail centres between 1/1/2015 and 8/11/2019. Please include a breakdown of the items seized, including the other items/CITES, in each centre in each year.	Full Release	29/11/2019
8/11/2019	4194/2019	Media	Request for records on the number of phone calls received by Revenue Customs Drugs Watch Programme in the years 2015, 2016, 2017, 2018 and to-date in 2019.	Full Release	04/12/2019
18/11/2019	4277/2019	Media	Request for records regarding the tobacco, vaping and e-cigarette industry relating and/or referring to excise duty on heated tobacco products (as opposed to cigarettes, cigars etc) from 01/01/2018 to 18/11/2019.	Partial Release	13/12/2019
20/11/2019	4302/2019	Business Interest	Request for records containing an expression of the views of Revenue regarding the excise classification of "bioLPG", or similar such products that are like traditional liquified petroleum gas but for the fact that they are produced from non-traditional materials such as vegetable oils, palm oils, wastes or residues, from 01/12/2016 to 20/11/2019.	Refused	16/12/2019
21/11/2019	4314/2019	Business Interest	Request for records regarding the interaction of Section 104 CATCA 2003 and Sections 598 and 599 TCA 1997. In particular cases where there is a clawback of retirement relief arising out of disposal within 6 years of disposition. This request is for the period 2004 to 21/11/2019.	Partial Release	17/12/2019
2/12/2019	4424/2019	Business Interest	Request for records regarding the tax treatment of gifts to employees and gifts to employees of associated companies. This request is for the period 2004 to 02/12/2019.	Partial Release	20/12/2019
3/12/2019	4431/2019	Media	Request for records of the briefing material prepared for the Chairman of the Revenue Commissioners in relation to his appearance before the Dail's Committee of Public Accounts on 28/11/19.	Partial Release	23/12/2019

4/12/2019	4444/2019	Media	Request for records of the briefing material prepared for Revenue chair Niall Cody for his appearance before the Dáil's Public Accounts committee last week (November 28).	Partial Release	23/12/2019
6/12/2019	4485/2019	Media	Request for records relating to the decision by Revenue to defer any decision on reform of flat rate tax allowances. This request to cover the period 1/11/2019 to 6/12/2019.	Refused	06/01/2020
17/12/2019	4708/2019	Member of the Public	Request for records regarding the potential barriers impacting on women reaching senior leadership positions in the civil service. Particularly interested in the number/gender placed on panel from internal competitions, particularly AP grade.	Partial Release	13/01/2020