

**Freedom of Information requests for non-personal records  
January – December 2023**

Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
03/01/2023	12/2023	Media	Request for all briefing material prepared for Mr Niall Cody for his appearance before the Dail's Public Accounts Committee on 7 December 2022.	Partial Release	30/01/2023
03/01/2023	13/2023	Media	Request for a breakdown of all representations made to the Revenue Chairman's Office by public representatives during 2022.	Full Release	12/01/2023
03/01/2023	17/2023	Media	Request for a full list of the top 15 staff members employed by Revenue by grade that received overtime allowance in 2022 in tabular form. Request for the overtime allowances received that were in excess of €2,000. Starting from the top the most amount received by one person and working down to the lowest amount received by one person.	Full Release	10/01/2023
04/01/2023	19/2023	Media	Request for: <ul style="list-style-type: none"> <li>copies of any correspondence between Revenue and the Dept of Finance with regard to proposals for Revenue to become involved in collection of the TV licence.</li> <li>copies of any reports, submissions, memos, or other such discussion documents prepared for the Chair of the Revenue with regard to the above.</li> </ul> Both parts of this request to cover the calendar year 2022.	Refused	31/01/2023
05/01/2023	32/2023	Business Interest	Request for information regarding the review of Employment Wage Subsidy Scheme claims made by businesses in the construction and building sectors. In particular, how Revenue has formed judgements on the reasonableness or otherwise of grounds presented by such businesses regarding the requirement for the business to expect to experience a 30% reduction in turnover or orders between 1/7/2020 and 31/12/2020 (for 2020 pay dates) and between 1/1/2021 to 30/06/2021 (for pay dates up to the end of June 2021). Having regard to the above, the request covers the following:	Partial Release	14/02/2023

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			<ol style="list-style-type: none"> <li>1. A reasonable approximation on the number of total interventions carried out in 2022 on construction and building businesses only.</li> <li>2. Anonymised correspondence with anonymised data in relation to reviews where taxpayers were found to have satisfied the Revenue Commissioners that there was a reasonable and durable basis to the reviews carried out. This request is limited to a fixed number of cases in Business Division where taxpayers (in the construction and building sector) where the taxpayers were found to have satisfied the Revenue that there was a reasonable and durable basis to the reviews carried out. The fixed number could be agreed at, for example, 10 cases. In this way, once the first 10 cases are identified (whether by chronological or alphabetical order or any such order as you may decide (such as date of closure of review)).</li> <li>3. Details of internal guidance regarding the criteria to consider in relation to the assessment of claims under review.</li> </ol>		
05/01/2023	34/2023	Media	<p>The headline results for 2022 for Revenue states that "Revenue is currently challenging 329 tax avoidance cases, relating to 17 transactions with 502 appeals".</p> <p>Request for details of the 17 transactions being challenged – i.e., the nature of the scheme; how many people used it and the status of any appeal.</p>	Full Release	30/01/2023
10/01/2023	69/2023	Media	Request for all briefing material prepared for Revenue chair Niall Cody for his appearance before the Dáil's Public Accounts Committee on December 8, 2022.	Partial Release	03/02/2023
11/01/2023	83/2023	Business Interest	Request details of all deliberations (including any internal memos, emails, notes, or other communications) that resulted in the conclusion that Digital Services Taxes are considered deductible trade expenses (e-Brief 158/22 of 5 August 2022 – TDM 04-06-03). Request is confined to records which relate to only three Revenue Divisions: Revenue	Partial Release	09/02/2023

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			Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).		
12/01/2023	94/2023	Member of the Public	Request for: <ul style="list-style-type: none"> <li>Records of contracts held between a named individual and Revenue.</li> <li>Records of contracts held between a named company and Revenue.</li> </ul>	Refused	20/01/2023
16/01/2023	118/2023	Business Interest	Request access to 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 corporation tax and/or value added tax issues associated with utility tokens for the company that is the issuer of the tokens (i.e., crypto tokens). The timeframe of the request is the past 5 years, and the search is confined to RLS, RTS and LCD.	Partial Release	13/02/2023
16/01/2023	119/2023	Member of the Public	Request for: <ul style="list-style-type: none"> <li>The total number of foreign accounts reported to Ireland under CRS</li> <li>The total balance on those accounts</li> <li>The total number of accounts reported to Ireland under CRS that are held in the countries listed below</li> </ul> Andorra, Antigua and Barbuda, Aruba, Barbados, Belize, Brazil, Colombia, Cook Islands, Costa Rica, Curacao, Faroe Islands, Gibraltar, Greenland, Grenada, Guernsey, Hong Kong, Isle of Man, Jersey, Korea, Lebanon, Lichtenstein, Macao (China), Mauritius, Monaco, Montserrat, Niue, Panama, Samoa, San Marino, Saudi Arabia, Seychelles, St Kitts and Nevis, St Lucia, St Vincent and the Grenadines, Vanuatu	Refused	10/02/2023
17/01/2023	148/2023	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for	Partial Release	20/02/2023

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			<p>opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding the provisions of s.81(3) of the Taxes Consolidation Act 1997.</p> <p>Request is limited to records which relate to Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Medium Enterprise Division (MED) and Large Corporates Division (LCD) for the last 5 years.</p>		
24/01/2023	208/2023	Business Interest	<p>Request for any correspondence, communication, or documentation from/ to / within Revenue in relation to the following CAT matters:</p> <ol style="list-style-type: none"> <li>1. Whether it has been Revenue practice to seek a Capital Acquisitions Tax charge on the free use of residential property owned by a parent by that parent's child (s82 CATCA 2003)</li> <li>2. Whether it has been Revenue practice to seek a Capital Acquisition Tax Charge on the free use of a Dwelling house gift for the three years that the child would have had to occupy that residential property in advance of the gift in order to qualify for the dwelling house relief under s86 CATCA 2003</li> <li>3. Whether it is or ever has been Revenue practice to seek a Capital Acquisition Tax charge for the free use of a parent's property by a child, and whether there is, or ever has been, a Revenue audit programme to identify and tax such free use</li> <li>4. Whether Revenue have a programme of review of all Parent/Child Threshold claims for CAT purposes for the possible reduction in the available threshold for the prior free use of property provided by the parent to the child</li> <li>5. Whether Revenue propose to challenge the tax-free use of a parent's property by a child as part of any current Audit programme of CAT returns still within the 4 years-time period for review</li> </ol> <p>The search is confined to the last 10 years.</p>	Refused	14/02/2023

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31/01/2023	288/2023	Media	Request for a list of the four x-ray baggage inspection systems provided by Electronic Counter Measures Ltd, including names of manufacturers of the equipment and the cost of each unit.	Full Release	28/02/2023
01/02/2023	293/2023	Media	Request for copies of any reports, submissions, memoranda, briefing documents prepared internally by the investigations unit of Revenue relating to a tax avoidance scheme that was operated in Ireland in recent years where companies invested in a pension scheme operated by Rangers Football Club in an effort to reduce tax liabilities. Request for correspondence between Revenue and the Dept of Finance on regarding its investigation into this investment scheme in Rangers Football Club and the involvement of Irish football clubs.	Refused	28/02/2023
02/02/2023	305/2023	Business Interest	Request for any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements or other documentation from the following divisions - RLS, LCD and the RTS Branch - containing an expression of the views of Revenue on the subject of the application of subsections (4) or (5) of Section 597 of the Taxes Consolidation Act 1997 in circumstances where the conditions are met by virtue of the application of Section 620 of the Taxes Consolidation Act 1997	Refused	20/03/2023
02/02/2023	306/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 27 of the TCA, 1997 in the last 5 years. Please confine the search of records to the following divisions - RTS/MED, LCD and RLS.	Partial Release	08/03/2023
01/02/2023	316/2023	Media	Request for a database/record/spreadsheet of how much Revenue have spent on advertising in 2021 and 2022. This data to be broken down according to platform i.e., print, radio, TV, web, social media, and also by campaign. Request a copy of the design brief/marketing briefs associated with the three campaigns that had the highest overall spend.	Partial Release	23/02/2023

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03/02/2023	319/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 23A of the TCA, 1997 since 01/01/2018. Please confine the search of records to RTS Branch (located within MED), LCD and RLS.	Partial Release	06/03/2023
07/02/2023	354/2023	Media	Request for access to the following records: <ul style="list-style-type: none"> <li>• Information on the total amount of money which the department paid out to claimants via the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme during its operation.</li> <li>• Any reports and briefings prepared for the Minister for Finance or Social Welfare about allegations of fraud linked to the introduction of the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme during its operation.</li> <li>• The number of cases of fraud that were detected and brought to court and the results of the same.</li> </ul>	Refused	11/04/2023
16/02/2023	437/2023	Business Interest	Request for access to 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 application of s.586(3)(b) of the Taxes Consolidation Act 1997. The timeframe of the request is the past 5 years, and the search is confined to RLS, RTS and LCD.	Partial Release	13/03/2023
20/02/2023	453/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 21 of the Taxes Consolidation Act 1997, specifically regarding the treatment of interest income as qualifying for the 12.5% corporation tax rate. The search is confined to the records	Partial Release	15/03/2023

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			of RTS Branch (located within Medium Enterprises Division), LCD and RLS for the period from 1 January 2018 to date.		
24/02/2023	537/2023	Member of the Public	Request for a copy of the minutes of all meetings of the Research and Development Discussion Group that have taken place since June 2019. If any minutes have not yet been finalised, draft versions will be sufficient.	Partial Release	22/03/2023
28/02/2023	562/2023	Business Interest	Request for access to any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of section 29 of the Taxes Consolidation Act, 1997 since 1 January 2018. The search for records is confined to RTS, LCD and RLS divisions.	Refused	18/04/2023
01/03/2023	586/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding whether: <ol style="list-style-type: none"> <li>1. Double taxation relief can be claimed on policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company on old basis business (under the 'I-E rules'), to shelter any Irish tax payable on the company's new basis business (shareholder) profits taxable under Case I.</li> <li>2. Policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company can be taken as a Case I deduction when computing the company's taxable profits in Ireland.</li> </ol> This request is for the period 2011 to 2017.	Refused	27/03/2023
01/03/2023	589/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding whether: <ol style="list-style-type: none"> <li>1. Double taxation relief can be claimed on policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company on old basis business (under the 'I-E rules'), to shelter any Irish tax</li> </ol>	Refused	27/03/2023

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			<p>payable on the company's new basis business (shareholder) profits taxable under Case I.</p> <p>2. Policyholder tax paid in the UK by a UK branch of an Irish Life Assurance Company can be taken as a Case I deduction when computing the company's taxable profits in Ireland.</p> <p>This request is for the period 2018 - Present.</p>		
02/03/2023	638/2023	Member of the Public	<p>Request access to the following files:</p> <ol style="list-style-type: none"> <li>1. the name, address and CHY number of all charities availing of charitable tax exemption under ss 207, 208 TCA, 1997</li> <li>2. the name, address and CHY number of all sports bodies availing of tax exemption</li> <li>3. the name, address and CHY number of all charities availing of tax relief on donations under s.848a of the TCA</li> </ol>	Refused	23/03/2023
06/03/2023	653/2023	Business Interest	<p>Requests for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of section 76B TCA 1997. In particular, cases relating to the application of this section to cases involving non-financial services companies (i.e., those taxpayers whose trade/business is not carrying on a trade of dealing in financial assets/liabilities/instruments) and the taxation treatment of unrealised gains/losses on financial instruments held by such taxpayers for the purpose of hedging trade related assets/liabilities. The records considered are those which relate to: Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Large Cases Division (LCD) and Medium Enterprise Division (MED).</p> <p>Also, to include records pertaining to discussions, correspondence etc under the Co-operative Compliance Framework (CCF).</p> <p>The search to be confined to the previous 5 years.</p>	Refused	30/03/2023
07/03/2023	657/2023	Member of the Public	Request for:	Partial Release	23/03/2023



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			<ol style="list-style-type: none"> <li>1. Minutes of meeting on 22 February 2017 between the Charity Regulatory Authority and two named individuals.</li> <li>2. Minutes of meeting in Nenagh in 2000 (between Jan and Sept) attended by 8 people, including named individuals.</li> </ol>		
08/03/2023	675/2023	Media	<p>Request for data kept on export and imports of defined commodities in the categories of Horses, asses, mules, and hinnies (live and meat). Request for customs data on the number (quantity) and weight of imports and exports of the following commodities based on the tariff codes under the harmonised system. (HS Codes). Information should include the destination / origin (port if available), HS code, quantity (number), quantity (weight), exit / entry point/port. This should cover the years 2013 to the most recent available reporting period. It should be broken up by the standard reporting period (e.g., month or quarter).</p> <p>The HS Codes that should be included in this request are:</p> <ul style="list-style-type: none"> <li>• 01012100 Pure-bred breeding horses</li> <li>• 01012910 Horses for slaughter</li> <li>• 01012990 Live horses (excl. for slaughter, pure-bred for breeding)</li> <li>• 01013000 Live asses</li> <li>• 01019000 Live mules and hinnies</li> <li>• 02050020 Fresh or chilled meat of horses, asses, mules, or hinnies</li> <li>• 02050080 Frozen meat of horses, asses, mules, or hinnies</li> <li>• 02068010 Fresh or chilled edible offal of sheep, goats, horses, asses, mules, and hinnies, for manufacture of pharmaceutical products</li> <li>• 02068091 Fresh or chilled edible offal of horses, asses, mules, and hinnies (excl. for manufacture of pharmaceutical products)</li> <li>• 02069010 Frozen edible offal of sheep, goats, horses, mules, and hinnies, for manufacture of pharmaceutical products</li> </ul>	Partial Release	03/05/2023

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			<ul style="list-style-type: none"> <li>02069091 Frozen edible offal of horses, asses, mules, and hinnies (excl. for manufacture of pharmaceutical products)</li> </ul> <p>In answering this request can the Revenue Commissioners identify any known issues which may indicate errors or unreliability in the data. In this regard can the import figures (quantity) from Germany and Netherlands be double checked for the years 2022, 2020 and 2017 to ensure they have been properly recorded.</p> <p>Request for any notices or circulars that relate to potential issues in this data, which may impact on the correct interpretation of the figures.</p>		
20/03/2023	796/2023	Business Interest	Request for any opinions or records of Revenue addressing the impact of reorganisation relief in Section 584 TCA 1997 on the period of ownership requirement for Entrepreneur Relief in Section 597AA(2)(a)(A) TCA 1997. The timeframe is 1 January 2016 to present.	Partial Release	18/04/2023
22/03/2023	811/2023	Member of the Public	Request for the "EU-Israel Technical Arrangement".	Refused	20/04/2023
23/03/2023	822/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of subsections 530A (2) and 531(2) TCA 1997. The scope of this request is restricted to the previous 5 years. Request to be refined to records held within Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Partial Release	24/04/2023
27/03/2023	843/2023	Business Interest	Request for records held by Revenue in RLS, LCD and MED (RTS) relating to the period 1 January 2016 to date relating to: <ul style="list-style-type: none"> <li>non-resident shareholders and any confirmations or decisions from Revenue relating to submissions by taxpayers looking to confirm or contend that an Irish company should not be considered a close company, due to the investor being non-resident;</li> <li>any submissions made by taxpayers relating to the application of section 434(7) TCA (e.g. setting out a request for RTS guidance on</li> </ul>	Partial Release	09/05/2023

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			<p>the application of the section with respect of particular fact patterns or seeking confirmation that a filing position is agreeable with Revenue) and any confirmations or responses made by Revenue to such requests; and</p> <ul style="list-style-type: none"> <li>any confirmations relating to Revenue accepting or not objecting to a submission or request in respect of the non-operation of the section 440 close company surcharge.</li> </ul>		
27/03/2023	858/2023	Media	<p>Request for a database/spreadsheet/record of the number of complaints received by Revenue with regard to the Local Property Tax and payment letters for each month of this year.</p> <p>Request for copies of any records held referring or relating to public disquiet over how Revenue has managed letters around unpaid local property tax. This part of the request to cover the period 1 Jan 2023 to date.</p>	Partial Release	27/04/2023
28/03/2023	873/2023	Media	<p>Request for the number of criminal prosecutions brought before the courts in Limerick &amp; Kerry 2020-2022.</p> <p>Request for the number of shadow economy activity complaints in Limerick &amp; Kerry in 2020-2022.</p>	Full Release	27/04/2023
03/04/2023	929/2023	Business Interest	<p>Request for details of any cases submitted to Revenue for opinions and responses issued by Revenue together with any internal guidance or notes regarding the application of section 291A (6) TCA 1997, specifically the interest restricted under subsection (6) (a) (ii) and mechanisms for transferring this “stranded” interest under Section 400 TCA 1997 to a successor company where the conditions of Section 400 (5) TCA 1997 are met. Request is confined to records held within Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD), and covers the period from 2009 to date.</p>	Refused	04/05/2023
05/04/2023	968/2023	Member of the Public	<p>Request for the number of qualified property and other asset valuers on permanent staff if any.</p>	Full Release	08/05/2023

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			Request for a list of subcontractors. Request for the number of (1) random audits undertaken on the LPT (2) the number of targeted audits (3) the criteria for targeted audits and (4) the number of audits under each of these categories that resulted in a property's value being changed.		
11/04/2023	1005/2023	Member of the Public	Request all communications relating to KPMG and Revenue staff on Friday, 4th September 2020.	Refused	08/05/2023
17/04/2023	1049/2023	Media	Request for the number of HEOs employed by Revenue in Kerry and in Limerick.	Full Release	03/05/2023
19/04/2023	1090/2023	Media	Request for statistics on how many dogs and puppies were seized without documentation in 2022 and 2023 to date.	Refused	11/05/2023
24/04/2023	1119/2023	Media	Request for: <ul style="list-style-type: none"> <li>• The review submitted by Revenue to the Dept. of Finance on the flat-rate scheme in the poultry sector in 2019 relating to arrangements in use within the poultry industry that could be used to engineer excess compensation for VAT.</li> <li>• Any subsequent records or correspondence between Revenue and the Dept of Finance and the Dept of Agriculture relating to the findings of the report.</li> <li>• The two reports that representatives of the poultry sector then presented outlining changes made to the operation of the flat rate scheme within the poultry sector, and which the sector believed addressed the concerns raised in the 2019 Revenue review.</li> <li>• Any subsequent records or correspondence relating to the poultry sector reports and the 2019 Revenue review.</li> </ul>	Partial Release	23/05/2023
21/04/2023	1123/2023	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 626B TCA 1997 to shareholding held via a partnership. The scope of this request is limited to the previous 10 years.	Partial Release	22/05/2023

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27/04/2023	1140/2023	Member of the Public	<p>Request for the following records:</p> <ol style="list-style-type: none"> <li>1. a copy of the form 11 required to be submitted for sole trader in the year 2004 and 2005 and 2006.</li> </ol> <p>a copy of a record which is described as 'NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2006 – DECEMBER 31ST 2006 Notes on element's'. For your information I attach a copy of a document with the same heading found on the internet, but I do not know if this internet sourced document is a copy of an Irish revenue administration document in use in 2006 (or for 2006). If such a record exists, I would like a copy of this record 2006 (or for 2006) document and its equivalent (same purpose) that was in use in 2004 and 2005. Again, for your information, you will see on page 75 of the attachment (NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2006 – DECEMBER 31ST 2006), an attribute for 'disposal site child self' and system treatment thereof by revenue staff/system.</p> <ol style="list-style-type: none"> <li>2. a copy of a record which describes the documents required to be submitted by a taxpayer in order to avail of the 'build a house on a side garden for a child of yours or disposal of a site to a child'.</li> <li>3. a copy of the record describing what taxpayer submitted documents are required in order to avail of capital gains tax exemption rule regarding 'building a house for a child of yours on a side garden' or 'disposal of a site to a child'.</li> <li>4. a copy of the record describing what the taxpayer's child's obligations are, in circumstances whereby a parent has made use of 'build a house for a child of yours on side garden's rule' or 'dispose of a site to a child' (and consequently did not pay capital gains tax which otherwise would result following the part disposal - sale- of the original house property following build of new house).</li> </ol>	Full Release	25/05/2023
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			<p>5. a copy of the record which covers administrative guidelines, for use by revenue staff, regarding treatment of 'disposal of a site to a child', when this is indicated by a taxpayer in his or her tax returns.</p> <p>6. a copy of the record which describes to revenue staff how to assess if the capital gains tax exemption rule is being correctly applied following a taxpayer's use of rule 'building a house for a child of yours on a side garden' and the rule 'disposal of a site to a child'.</p>		
26/04/2023	1145/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 552(1B) TCA 1997. The request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Full Release	24/05/2023
26/04/2023	1146/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 381A TCA 1997. Our request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Full Release	22/05/2023
02/05/2023	1158/2023	Media	Request for records relating to the seizure of animals (dead and alive) by Customs during 2022 and 2023 to date, to include incident reports, photos, or other records containing details of the seizure, including date and location.	Partial Release	25/05/2023
02/05/2023	1168/2023	Member of the Public	Request for all versions of the Climate Action Plan, which all organizations are required to have according to the Climate Act, to include: 1. Full details of all Plans you have had since the Act came into force	Full Release	29/05/2023

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			2. Date of publication of each Plan 3. Date each Plan came into force 4. The amount of money, broken down according to the reasons for the costs, spent on the creation and implementation of each Plan.		
02/05/2023	1178/2023	Media	Request for copies of any correspondence between Revenue and the Department of Finance (or any other government department) with regard to the ongoing/continued publication of the tax defaulter list. This request to cover the period 1 Jan 2023 to date of receipt of the request.	Partial Release	30/05/2023
08/05/2023	1263/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 87B TCA 1997. The request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Partial Release	06/06/2023
22/05/2023	1359/2023	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application section 546(A) TCA 1997. The request is for such information in the period 1 January 2018 to date. The scope of the request is limited to records that relate to the three Revenue Divisions: Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD).	Partial Release	19/06/2023
29/05/2023	1425/2023	Media	Request for a record/spreadsheet/database of the amount paid to Revenue with regard to unpublished tax settlements last year. <ul style="list-style-type: none"> <li>• A record of how many cases this related to.</li> <li>• A breakdown if possible, of the amount paid in unpublished tax settlements according to industry/sector.</li> </ul>	Partial Release	27/06/2023

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31/05/2023	1436/2023	Member of the Public	Request for <ul style="list-style-type: none"> <li>• Location data for waste disposal sites associated with fuel laundering in the 6 border counties of Ireland.</li> <li>• Any data on the number of Fuel laundering facilities, their general function (filtration, distillation type etc) and the dates they were discovered. This request should cover the October 2018 to date.</li> </ul>	Partial Release	29/06/2023
12/06/2023	1510/2023	Member of the Public	Request for a copy of the latest induction booklet provided by Revenue to newly recruited clerical officers.	Full Release	28/06/2023
15/06/2023	1542/2023	Member of the Public	Request for a list of contract awards made by the Department within the period from 1st January 2020 to 31st May 2023, for contracts under the following CPV codes: <ul style="list-style-type: none"> <li>• 48000000-8 - Software package and information systems</li> <li>• 48100000-9 - Industry specific software package</li> <li>• 48200000-0 - Networking, Internet, and intranet software package</li> <li>• 48300000-1 - Document creation, drawing, imaging, scheduling, and productivity software package</li> <li>• 48400000-2 - Business transaction and personal business software package</li> <li>• 48500000-3 - Communication and multimedia software package</li> <li>• 48600000-4 - Database and operating software package</li> <li>• 48700000-5 - Software package utilities</li> <li>• 48800000-6 - Information systems and servers</li> <li>• 48900000-7 - Miscellaneous software package and computer systems</li> </ul>	Full Release	12/07/2023



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			<ul style="list-style-type: none"> <li>• 72000000-5 - IT services: consulting, software development, Internet, and support</li> <li>• 72100000-6 - Hardware consultancy services</li> <li>• 72200000-7 - Software programming and consultancy services</li> <li>• 72300000-8 - Data services</li> <li>• 72400000-4 - Internet services</li> <li>• 72500000-0 - Computer-related services</li> <li>• 72600000-6 - Computer support and consultancy services</li> <li>• 72700000-7 - Computer network services</li> <li>• 72800000-8 - Computer audit and testing services</li> <li>• 72900000-9 - Computer back-up and catalogue conversion services</li> </ul> <p>In relation to each contract awarded, the following details are requested: Description of contract, Contract Value, Contract Period, and Supplier awarded.</p>		
19/06/2023	1549/2023	Media	<p>Request for details of all moneys paid to the company Wagtail Ltd for the period 1 Jan 2022 to date plus a description of services provided by the company.</p> <p>Request for details of all moneys paid to any other firm relating to sniffer dog or other canine services during the same period, broken down in as many categories and as much detail as possible.</p>	Full Release	07/07/2023
19/06/2023	1563/2023	Business Interest	Request for access to 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 cases submitted to Revenue as per the "Notes" paragraph on the bottom of page 3 of TDM Part 13-01-02 - Close Companies: Interpretation and General. The paragraph in question considers the application of close company rules to institutional investment entities such as private equity funds and	Partial Release	14/07/2023

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			invites taxpayers to make submissions to Revenue on a case-by-case basis. The request is for the period commencing 01/01/2017 to date.		
21/06/2023	1589/2023	Business Interest	Request for records (including but not limited to correspondence, internal memoranda, and documents which apply relevant precedents, guidance, legislation, and case law to the background facts) relating to the application of Section 643 TCA 1997 to disposals of Irish land and buildings. Refined to previous 5 years and RLS, RTS and LCD.	Partial Release	17/07/2023
27/06/2023	1630/2023	Member of the Public	Request for a copy of a letter issued on July 28 2020 from the General Secretary, Education and Training Boards Ireland to Revenue.	Full Release	18/07/2023
27/06/2023	1650/2023	Member of the Public	Request access to any record which is a formal delegation of a function or functions by the head of your body under section 20 of the Freedom of Information Act 2014 and which is currently in force.	Full Release	14/07/2023
27/06/2023	1676/2023	Member of the Public	Request access to any record which lists additional facilities or services recommended or provided in your department/office/body for cyclists since publication of the Government's Climate Action Plan in 2022.	Full Release	18/07/2023

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Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
03/07/2023	1702/2023	Member of the Public	<p>Request for the documents that were utilised to reach the decision to change to the rules governing the export of Motorhomes so that the opportunity to reclaim any Vehicle Registration Tax (VRT) when exporting a vehicle is no longer available.</p> <p>Request for documents to get an understanding of the underlying rationale behind this policy change and an explanation regarding the reasoning behind this alteration.</p>	Refused	31/07/2023
03/07/2023	1709/2023	Member of the Public	<p>Request for the following information:</p> <ol style="list-style-type: none"> <li>1. How many Subject access requests have you received from April 2022- April 2023</li> <li>2. How long on average does it take to respond to each request?</li> <li>3. How many requests are returned to the subject late? (Either after 1 calendar month or an extension)</li> <li>4. Where are the records for the SARs kept? Paper, storage systems? Please be specific.</li> <li>5. How large is your team which deal with subject access requests</li> <li>6. Have you any plans to increase the size of your team?</li> <li>7. How many employee SARs have you received (April 2022-23) and how many were responded to late?</li> <li>8. Who holds the budget for this issue within your organisation?</li> <li>9. What is the estimated cost to the business per SAR? (Employee and end user).</li> </ol>	Partial Release	27/07/2023
10/07/2023	1754/2023	Media	<p>Request the following:</p> <p>- the same data that issued in response to FOI 464/2021 but updated to cover the calendar year 2022 and the first six months</p>	Full Release	08/08/2023

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			<p>of this year, i.e.</p> <ul style="list-style-type: none"> <li>• details of the number of data breaches that Revenue has reported during the calendar year 2020.</li> <li>• a brief line description of each data breach involved, its location in the country, and the outcome/result of it.</li> </ul>		
07/07/2023	1757/2023	Media	Request any correspondence between Revenue's Personal Division and either GAA HQ or any GAA county board in the last 5 years in relation to expenses paid, salaries paid, brand ambassador deals and relevant BIK implications or any other deals that would have monetary value associated with them that either players or management/coach avail of.	Refused	02/08/2023
11/07/2023	1763/2023	Member of the Public	Request the total amount of Local Property Tax collected by Revenue for Tower in Cork City. The timeframe for this request is 2021, 2022 and if possible, the total for H1 2023.	Refused	17/07/2023
12/07/2023	1803/2023	Member of the Public	<p>Request for all and any documentation for:</p> <p>The internal requirements requiring that Revenue examine the contents of any private agreement between contracting parties to the sale of credit agreements/mortgages and further showing as follows,</p> <p>All and any documents relating to the examination or auditing of such agreements since 2014, disregarding all such years other than 2017 as a randomly chosen year within that time frame which tends to prove.</p> <p>a) The ownership of the undying assets which is the subject of these sales/transfers or any value which changes hands thereby</p>	Refused	03/08/2023

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			and  b) The net gain or loss to the exchequer in that time period on a year-by-year basis, which has been calculated on the basis that Revenue has unequivocally established the transferor and transferee of the assets, to include the legal and beneficial ownership which is the subject of the sale/transfer.		
20/07/2023	1849/2023	Member of the Public	Request for records pertaining to the impact of Value Added Tax (VAT) as state aid on the agricultural sector from 2019 to date. The use of both input and output VAT reliefs, de-registration, and the Flat Rate Farmer Scheme, with no threshold limit, are individually all allowed under the VAT Directive, but cumulatively they have the potential to distort competition and act as state aid. The following is requested: (1) all correspondence, emails, meeting notes and communications within Revenue and between Revenue and third parties relating to VAT as State aid in agriculture. (2) all relevant research documentation or related correspondence, including, market and investment analysis, comparative analyses between Revenue and other EU Member States and the UK, comparative analyses between different agricultural sectors, impact analyses of VAT on agriculture, any documentation or correspondence relating to Revenue's awareness or knowledge of the impact of VAT as state aid on agriculture, and any documentation or correspondence relating to interactions involving Chairman Niall Cody, Commissioner Ruth Kennedy, Commissioner Gerry Harrahill, and all Assistant Secretaries responsible for VAT, related to VAT as state aid in agriculture.	Partial Release	18/08/2023

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25/07/2023	1886/2023	Business Interest	<p>Request any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation (including any internal documentation), containing an expression of the views of the Revenue regarding the deductibility of foreign withholding tax for corporation tax purposes in accordance with section 81 Taxes Consolidation Act 1997.</p> <p>This request is limited to records held by RLS and RTS divisions only. The request is for the period commencing 01/01/2017 to date.</p>	Partial Release	23/08/2023
27/07/2023	1903/2023	Business Interest	Request any opinions or records addressing whether a disposal by way of a share-for-share exchange in accordance with Section 586 and Section 584 TCA may trigger a clawback of relief for retirement relief in Section 599(4) over the past 5 years.	Partial Release	23/08/2023
27/07/2023	1909/2023	Member of the Public	Request for the following information/records: 'Petition' determinations of the National Prosecutions and Seizure Office (2016 to 2023).	Refused	25/08/2023
04/08/2023	1990/2023	Business Interest	<p>Request any records from 1 March 2020 to date in respect of any material regarding the provisions of Section 28B of the Emergency Measures in the Public Interest (Covid-19) Act 2020 relating to:</p> <ol style="list-style-type: none"> <li>1. The number of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division.</li> <li>2. The number of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division where the claim was granted by Revenue.</li> </ol>	Partial Release	04/09/2023

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|  |  |  | <ol style="list-style-type: none"> <li>3. The number of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division where the claim was refused by Revenue.</li> <li>4. The number of claims where Revenue is currently seeking repayment of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division.</li> <li>5. The number of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division where the claims referred to one or a number of individual business divisions of an organisation where the claim did not refer to the entire organisation.</li> <li>6. The number of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division where the claims referred to one or a number of individual business divisions of an organisation (but not the entire organisation) where the claim was granted by Revenue.</li> <li>7. The number of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division where the claims referred to one or a number of individual business divisions of an organisation (but not the entire organisation) where the claim was refused by Revenue.</li> <li>8. The number of claims where Revenue is currently seeking repayment of claims made for EWSS by organisations managed by Revenue's Large Cases Division and Revenue's Medium Enterprises Division where the claims referred to one or a number of individual business divisions of an organisation but not the entire organisation.</li> </ol> |  |  |
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08/08/2023	1999/2023	Member of the Public	<p>Request for the number of vehicles seized since January 2022 under sections 133 – 144 of the Finance Act 2001 as provided for in section 5 of the Vehicle Registration Tax Manual.</p> <p>Information requested on vehicles seized</p> <ol style="list-style-type: none"> <li>1. Which were NOT previously profiled as a vehicle with reasonable suspicion.</li> <li>2. The determining reason to engage in the random challenge.</li> <li>3. The determining reason as proof of seizure.</li> <li>4. Referring to part 4 of section 5.4, enforcement procedure. How often was this section of the procedure applied?</li> </ol>	Partial Release	29/08/2023
09/08/2023	2014/2023	Business Interest	<p>In respect of EWSS, request for Revenue rulings, confirmations, and opinions in relation to the application of “individual business divisions” and “distinct management structure” referenced in Appendix I and Appendix II of the EWSS guidelines”</p> <p>Request restricted to records held by Revenue Legislative Services (RLS), Medium Enterprises Division (MED), Business Division and Large Corporates Division (LCD).</p>	Partial Release	20/09/2023
14/08/2023	2058/2023	Business Interest	Request for access to any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the provisions of section 135(3A) of the Taxes Consolidation Act 1997 from December 2021 to date. The scope of this request is for such items as received and responded to by the Revenue Legislation Service / Revenue Technical Service.	Partial Release	11/09/2023
25/08/2023	2154/2023	Business Interest	Request for access to any Revenue rulings, concessions, administrative arrangements, or other documentation that contain an expression of the views of Revenue on, or a reference to, the	Partial Release	22/09/2023



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			Irish High Court case, Revenue Commissioners v O'Farrell   [2018] IEHC 171.		
22/08/2023	2158/2023	Member of the Public	<ol style="list-style-type: none"> <li>1. Request for all details of requests sent to UK customs in relation to rules of origin regarding vehicles which have been imported into the country and a copy of the replies received. Information to cover the period 01/ 01/2021 to 10/08/2023.</li> <li>2. Request for a copy of all operations manuals issued to frontier staff from the Customs Division based in Nenagh in relation to vehicle imports and a copy of amendments with the dates if these had been amended to cover the period from 01/01/2020 to 10/08/2023.</li> <li>3. Request for the number of cars that were imported into Ireland from the United Kingdom claiming UK origin preference for the period 01/01/2021 to 01/08/2023.</li> </ol>	Partial Release	19/09/2023
30/08/2023	2185/2023	Member of the Public	Request a copy of all versions of the Revenues Chapter 10 Approved Profit-Sharing Scheme/ tax and duty manual from 2010 to 2022.	Full Release	18/09/2023
01/09/2023	2224/2023	Member of the Public	<p>Request for the following:</p> <p>In relation to an email between two named Revenue Officers on 26/01/2021-</p> <ol style="list-style-type: none"> <li>1. All documents, reports, legal opinion, and other records relied upon by a named Revenue Officer to declare that the VAT model employed in the sector was "legal/lawful".</li> <li>2. All documents, reports, legal opinion, correspondence, and other records relied upon by a named Revenue Officer to</li> </ol>	Partial Release	24/10/2023

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			<p>declare that it was “not desirable from a policy perspective.”</p> <p>3. All documents, reports, legal opinion, correspondence, and other records relied upon by Revenue regarding the legality of the operation of the flat-rate scheme with no threshold limit in conjunction with 0% VAT relief on inputs and outputs in other agricultural sectors in Ireland particularly the beef and dairy sectors.</p> <p>4. Any records held by Revenue of investigations into comparatively high fertiliser and feed prices in Ireland and how these high prices are related to and impact the operation of the flat-rate scheme.</p> <p>5. It has been estimated that the state aid benefit to the dairy sector of the flat-rate scheme as it is currently operated in Ireland is worth circa €300 million per annum. Please also provide all records held by Revenue regarding the VAT gap and estimated losses of VAT income afforded by de-registration and the flat-rate scheme as currently operated in Ireland.</p>		
04/09/2023	2242/2023	Member of the Public	<p>Request for the following information:</p> <p>As of 4th September 2023, the number of Revenue Commissioners staff by grade and gender that are based in Dublin Airport, Shannon Airport, Rosslare Europort and Dublin Port in tabular form.</p>	Full Release	18/09/2023
04/09/2023	2270/2023	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance, correspondence, or notes in relation to the interpretation or application of Section 429 TCA 1997. Request is restricted to the previous seven years.	Partial Release	29/09/2023
11/09/2023	2298/2023	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance,	Partial Release	09/10/2023

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			correspondence, or notes in relation to the interpretation or application of section 413 TCA 1997. The scope of this request may be restricted to those records in Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD). This request is restricted to the previous five years.		
14/09/2023	2324/2023	Business interest	<p>Request for access to any Revenue opinions, confirmations, rulings, concessions, administrative arrangements, or other documentation – anonymised where appropriate - containing an expression of the views of Revenue on the following provisions of section 77 Capital Acquisitions Tax Consolidation Act 2003: -</p> <ul style="list-style-type: none"> <li>• The meaning of the term “reasonable facilities for viewing” and arrangement proposals that were considered as such by Revenue,</li> <li>• The names of “recognised bodies” that have been accepted or rejected by Revenue as acceptable bodies for the purpose of the section, or the names of such bodies that Revenue were asked to consider and gave no opinion about.</li> <li>• The names of “associated persons” that have been accepted or rejected by Revenue as acceptable for the purpose of the section, or the names of such associated persons that Revenue were asked to consider and gave no opinion about.</li> <li>• Any schedule that may exist of objects which have received approval under the section.</li> </ul> <p>This submission is limited in the following manner: -</p> <ul style="list-style-type: none"> <li>• The submission is made to the Capital Tax Revenue Technical Service (and its precursor),</li> <li>• To records existing since 1 January 2018 to date (subject to the proviso below).</li> </ul>	Refused	26/09/2023

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			If no records exist, please then extend this submission to consider records in the period from 1 January 2015.		
15/09/2023	2334/2023	Business Interest	<p>Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance, correspondence, or notes in relation to the interpretation or application of section 414 TCA 1997.</p> <p>The scope of this request may be restricted to those records in Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD). This request is restricted to the previous five years.</p>	Refused	10/10/2023
18/09/2023	2390/2023	Member of the Public	<p>Request for the following information:</p> <ol style="list-style-type: none"> <li>1. Has your department got a policy with regard to paying Supplementary Pensions to employees employed post 1995 who have purchased additional service and who have had a shortfall in PRSI contributions resulting in a reduced overall pension?</li> <li>2. Has your department awarded Supplementary Pensions to employees employed post 1995 who have purchased notional service and who have retired and because of a shortfall in PRSI contributions did not qualify for the full rate of State Contributory Pension?</li> </ol>	Partial Release	04/10/2023
21/09/2023	2391/2023	Business Interest	<p>Request for the following information:</p> <ul style="list-style-type: none"> <li>• The number of tax investigations opened into businesses. This</li> </ul>	Full Release	13/10/2023

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			<p>means any tax compliance investigations opened into businesses by your authority.</p> <ul style="list-style-type: none"> <li>Data for the past 3 years broken down by year and with year-end [tax year-end).</li> </ul>		
22/09/2023	2402/2023	Member of the Public	<p>Request for all records relating to the meeting held between a named senior Revenue official, Pfizer, and EY on behalf of Pfizer, as listed here.</p> <p>This should include, but is not limited to, records of any meeting minutes, meeting notes, a list of attendees, briefing material, associated reports, presentations and correspondence shared and/or referenced at the meeting.</p> <p>Request any letters, emails, text messages, WhatsApp messages, memos, notes, reports, draft reports, and any other relevant records that were created, sent, or received before, during or after the meeting.</p>	Refused	16/10/2023
26/09/2023	2450/2023	Media	<p>Request for information:</p> <p>A media outlet is working on a feature about EU sanctions against Russia connected to the full-scale invasion in Ukraine.</p> <p>On September 8, the European Commission commented on some of the details of sanctions against Russia. The Commission clarified that an earlier ban on automobile imports from Russia (Council Regulation (EU) 2022/1904 of 6 October 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine, CN code № 8703) also extends on cars that were registered in Russia</p>	Full Release	18/10/2023

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			<p>and have Russian license plates.</p> <p>Request for information on how Republic of Ireland will apply these sanctions:</p> <ol style="list-style-type: none"> <li>1. Is entry in Republic of Ireland banned for cars with Russian license plates and registration?</li> <li>2. If yes, how many denials of entry have been issued to date?</li> <li>3. Is Republic of Ireland planning to confiscate cars with Russian license plates and registration?</li> <li>4. If yes, did any confiscations take place and how many are recorded to date?</li> </ol>		
29/09/2023	2462/2023	Business Interest	Request details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance, correspondence, or notes in relation to the interpretation or application of section 415 TCA 1997. The scope of this request may be restricted to those records in Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Cases Division (LCD). This request is restricted to the previous five years.	Refused	27/10/2023
29/09/2023	2475/2023	Media	Request for copies of any records held referring or relating to the possibility of the MV Shingle being sunk off the coast of Co Mayo for use for diving.	Partial Release	27/10/2023
03/10/2023	2478/2023	Member of the Public	Request for a copy of your organisation's policy regarding the payment of 'ordinary remuneration' to staff while suspended pending the conclusion of disciplinary processes. I am particularly interested in your organisation's policy regarding payment of staff on suspension, as follows:	Partial Release	18/10/2023

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			<ul style="list-style-type: none"> <li>• Is remuneration paid to staff who are suspended, i.e., is there a continuation of full salary or is their salary reduced?</li> <li>• If paid full salary, does this include allowances?</li> <li>• If reduced, does your department exclude any/all allowances that are normally paid? If so,</li> <li>• What type of allowances do you continue to pay, and which allowances cease?</li> <li>• Where staff whose allowances were stopped during suspension, and they subsequently are cleared of all allegations of misconduct are allowances repaid to staff?</li> </ul> <p>In addition to the above, I would appreciate it if you could let me know the number of people suspended, pending the conclusion of disciplinary processes, by your organisation in each year 2020 to 2023 and details as to whether all such individuals received their normal pay, including allowances, during the period of suspension.</p>		
02/10/2023	2489/2023	Member of the Public	<p>Request for the following material:</p> <ol style="list-style-type: none"> <li>1. Total numbers of VRT exemptions granted by the Revenue Commissioners under Vehicle Registration Tax Manual Section 2.1.5 Extenuating Circumstances for the period 1 January 2020 to 30 September 2023.</li> <li>2. The total number of VRT exemptions granted to diplomatic staff returning to Ireland from abroad under Vehicle Registration Tax Manual Section 2.1.5 Extenuating Circumstances for the period 1 January 2020 to 30 September 2023.</li> </ol>	Full Release	23/10/2023
05/10/2023	2503/2023	Member of the Public	<p>Request for the following information:</p> <ol style="list-style-type: none"> <li>1. A list of the number of the following devices deployed by your</li> </ol>	Full Release	23/10/2023

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			<p>organisation: Desktop PCs, Laptops, Mobile Phones. Printers, Multi Functional Devices (MFDs), Tablets, Physical Servers, Storage Devices, Networking Infrastructure and Security Infrastructure.</p> <p>2. Does your organisation have plans to procure any of the following services: Cloud computing, Software as a Service (SaaS), Platform as a Service (PaaS), Infrastructure as a Service (IaaS), Anything as a Service (XaaS), Network Security, Cloud Security, Endpoint Security, Mobile Security, IoT Security, Application Security, Data and Analytics, AI and Automation?</p> <p>3. Estimate of the total cost of each.</p>		
06/10/2023	2520/2023	Member of the Public	Request for all internal and external emails relating to the current Ireland/Kenya double taxation agreement from 1 January 2020 to the present.	Refused	9/11/2023
11/10/2023	2557/2023	Business Interest	Request for any Revenue responses, Revenue rulings, confirmations, concessions, or other relevant records within the last five years containing an expression of the views of RLS, RTS, LCD and MED as to whether RCT applies under Part 18 Chapter 2 TCA1997 to the purchase of housing units/properties off plan under turnkey acquisition arrangements.	Partial Release	06/11/2023
11/10/2023	2559/2023	Business Interest	Request details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the interpretation of section 615 Taxes Consolidation Act 1997, specifically in relation to a company not resident in a relevant Member State and a concessional application of section 615 TCA 1997, based on non-discrimination treaty provisions. The scope of this request is restricted to the previous five years.	Refused	06/11/2023
20/10/2023	2634/2023	Media	Request access to the following information/records:	Refused	17/11/2023



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			All records/minutes/briefing notes/correspondence related to a meeting between Pfizer and a Senior Revenue Official per the Lobbying Register.		
25/10/2023	2664/2023	Member of the Public	<p>Request for any records held by Revenue relating to the legality under European law of VAT input and output reliefs and the Flat Rate Scheme in the agricultural sector as operated in Ireland, and any records that Revenue holds relating to the operation of VAT input and output reliefs and the Flat Rate Scheme in relation to Competition Law. Request any records other than Record No 66 (an email from one Revenue Officer to another Revenue Officer) held by Revenue regarding the operation of VAT input and output reliefs and the Flat Rate Scheme in the dairy sector?</p> <p>Request any records (examinations/reports/correspondence, etc) that demonstrate Revenue has considered whether the cumulative operation of VAT in the agriculture sector is compatible with European state aid and competition law. Request also includes whether Revenue has considered the operation of VAT and the Flat Rate Scheme with regard to competition law and state aid in other Agri-sectors, especially dairy.</p>	Refused	06/12/2023
27/10/2023	2680/2023	Media	Request for a record/database/spreadsheet/list/inventory of all items seized at the Athlone, Cork, Portlaoise and Dublin mail centres from 27 Oct 2022 to date of the request.	Partial Release	27/11/2023
01/11/2023	2703/2023	Member of the Public	<p>Request for the following information:</p> <p>The derived Open Market Selling Price (OMSP) of all vehicle registrations under vehicle statistical code "41680214" for FY 2022</p>	Refused	23/11/2023

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			& 2023 and the date of registration.		
03/11/2023	2724/2023	Media	<p>Request copies of the following records in relation to Local Property Tax:</p> <ul style="list-style-type: none"> <li>• In tabular format, the number of property owners that Revenue contacted to remind them to set up their payment option for paying the local property tax per year for 2020, 2021, 2022 and 2023</li> <li>• In tabular format, the number of property owners per county that informed revenue that they believed they were exempt from paying the local property tax per year for 2020, 2021, 2022 and 2023</li> <li>• In tabular format, the number of cases where Revenue took further action to determine if the property owners were not in fact exempt from paying the local property tax per year for 2020, 2021, 2022 and 2023</li> <li>• In tabular format, the number of cases where Revenue determined that the property owners were not exempt and needed to pay the local property tax per year for 2020, 2021, 2022 and 2023.</li> </ul>	Partial Release	01/12/2023
03/11/2023	2729/2023	Media	<p>Request for copies of the following records in relation to Vacant House Tax:</p> <ul style="list-style-type: none"> <li>• In tabular format, the number of State authorities and list of State properties that Revenue has written to about paying the VHT on</li> <li>• In tabular format, the individual properties owned by the State where the State authorities have informed Revenue that they are exempt from paying the VHT.</li> <li>• In tabular format, the number of property owners per county</li> </ul>	Partial Release	01/12/2023

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			<p>that have informed Revenue that they believe they are exempt from paying the VHT</p> <ul style="list-style-type: none"> <li>• In tabular format, a breakdown of the number of times that each exemption has been cited by property owners</li> <li>• In tabular format, a copy of the most recent database(s), list(s), and/or register(s) of vacant homes compiled to date by Revenue or compiled by other State or local authorities and sent to Revenue.</li> </ul>		
06/11/2023	2767/2023	Member of the Public	<p>Request for</p> <ul style="list-style-type: none"> <li>• Any record created since March 2022 which proposed or recommended the discontinuation of Covid19 safety measures such as masking or the use of social distancing.</li> <li>• Any record created since March 2022 which records a decision to discontinue Covid19 safety measures.</li> <li>• Any record created since March 2022 instructing staff to discontinue Covid19 safety measures.</li> </ul>	Full Release	15/11/2023
10/11/2023	2786/2023	Media	<p>Request access to the following records/details:</p> <ul style="list-style-type: none"> <li>• All records of correspondence (from the period 01 September 2023 to 13 October 2023) between the Office of the Revenue Commissioner (staff at Assistant Secretary level only) and Department of Finance about the Residential Zoned Land Tax (RZLT)</li> <li>• All records of correspondence and briefing material (from the period 01 September 2023 to 13 October 2023) sent to Secretaries Generals at Office of the Revenue Commissioner about the Residential Zoned Land Tax (RZLT)</li> </ul>	Partial Release	08/12/2023
10/11/2023	2789/2023	Business	Request details of cases submitted to Revenue for opinion and	Partial	04/12/2023

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		Interest	<p>responses issued by Revenue together with any internal guidance or notes regarding whether, in respect of sections 94 and 95 CATCA 2003, the minimum periods of ownership in respect of replacement property includes a “look-through” holding period.</p> <p>For instance, where the disponent transfers an asset to a holding company such that the transferor now indirectly owns the asset, will the initial period of ownership in respect of the relevant assets be aggregated with any subsequent period of ownership where the asset is held by the transferee? By extension could the aggregation of the ownership periods apply to replacement assets under section 95 CATCA 2003 whereby the original assets are transferred to a holding company and then the assets are replaced, or the assets are replaced before being transferred to the holding company? (Assuming the disponent owns the transferee company and the assets otherwise meet the definition of Relevant Business Property under section 93 CATCA 2003.)</p> <p>The scope of this request is limited to the previous 5 years.</p>	Release	
13/11/2023	2821/2023	Member of the Public	Request for any decisions and opinions provided by Revenue’s Personal Taxes Policy and Legislation Division to TCD within the last 5 years in relation to the taxation treatment of PHD’s, postgraduate researchers and post graduate workers.	Partial Release	11/12/2023
08/11/2023	2831/2023	Member of the Public	Request for a copy of all documents sent, received, or produced internally or externally regarding the data about low energy usage provided by the ESB relating to VHT.	Partial Release	06/12/2023
16/11/2023	2849/2023	Member of the Public	<p>Request for records/information relating to the following:</p> <ol style="list-style-type: none"> <li>any 'teachable tool' relating to the test for normal residence implemented by Revenue, further to the Tax Appeal</li> </ol>	Partial Release	11/12/2023

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			<p>Commissioners' finding that Revenue officers had been applying the 'wrong test' in VRT cases (134TACD2021).</p> <ol style="list-style-type: none"> <li>2. steps taken by Revenue to identify VRT cases in which the 'wrong test' for normal residence had been applied by Revenue officers.</li> <li>3. number of VRT case identified in which Revenue officers had applied the 'wrong test' for normal residence.</li> <li>4. number of individuals (if any) contacted to date by Revenue in respect to 3 above.</li> <li>5. total amount of repayments (if any) made by Revenue in respect to 3 above.</li> </ol>		
21/11/2023	2937/2023	Member of the Public	<p>Request for the following information:</p> <ul style="list-style-type: none"> <li>• Details of files transferred by Revenue to the National Archives in the period 2015 to date, stating the date of transfer and the subject matter (it will be sufficient to state the file series e.g., 'Private Secretary files' etc)</li> <li>• Details of any current planned accessions, with a description of the files</li> <li>• Whether Revenue currently holds files which are required to be transferred to the National Archives under S.8 of the Archives Act, but which have not yet been transferred (other than exempt material), with a description of those files</li> <li>• Whether Revenue currently employs an archivist and contact information for same.</li> </ul>	Partial Release	18/12/2023
22/11/2023	2942/2023	Member of the Public	<p>Request for records of the following:</p> <p>The amount of R&amp;D tax credits and R&amp;D corporate tax credits claimed every year for the last 10 years with a breakdown into</p>	Refused	07/12/2023

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			industries wherever possible e.g., tech, medical and finance with any further breakdown that Enterprise Ireland collects as well.		
28/11/2023	2958/2023	Business Interest	<p>Request for any Revenue response, Revenue rulings, confirmations, concessions, administrative arrangements, internal guidance containing an expression of the views of Revenue on the matters below. To avoid duplication the scope of this request is for such items as received and responded to by the Revenue Legislation Service / Revenue Technical Service.</p> <p>Section 598(1)(a) Taxes Consolidation Act 1997 and “chargeable business asset” (“CBA”)</p> <p>The interpretation, meaning or scope of: -</p> <ul style="list-style-type: none"> <li>• the term “chargeable business asset” with specific focus on assets acquired for use in the business, but not actually in use.</li> <li>• the phrase “used for the purposes of” in the context of CBAs.</li> <li>• The words “used” or “use” in the context of the definition of CBA.</li> </ul> <p>Any determinations, guidance, views, etc. that deal with circumstances where assets (usually large) are acquired but not put immediately to use because the asset is actively undergoing, for example, a retrofit, the application of livery, redevelopment or other works, or application for planning permission for development. In other words, something must be done to the asset before it is put to active/full use. For the avoidance of doubt, the context does not include assets which are lying idle.</p> <p>Tax Determination 28TACD2019</p>	Partial Release	18/12/2023

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			The search for records relating to 28 TACD2019 be confined to any records created after the conclusion of this appeal case.		
27/11/2023	2959/2023	Media	Request for a copy of any submissions, memos, advisories, or other such high-level documents prepared with regard to 'social media influencers' and their liability for taxation from activity on social media and elsewhere. This request relates to the following letter that issued from Revenue: <a href="https://www.thejournal.ie/influencer-tax-audit-6187146-Oct2023/">https://www.thejournal.ie/influencer-tax-audit-6187146-Oct2023/</a>	Partial Release	22/12/2023
01/12/2023	3001/2023	Media	Request for the following information: <ul style="list-style-type: none"> <li>• The number of individuals who are engaged in business activities via online platforms and may be in receipt of income, gifts, free use of goods or services, virtual currencies, or tokens from same who this year received Level 1 Compliance Intervention notices.</li> <li>• The number of individuals who are engaged in business activities via online platforms and may be in receipt of income, gifts, free use of goods or services, virtual currencies, or tokens from same who were this year notified of Level 2 Compliance Intervention.</li> <li>• The number of individuals who are engaged in business activities via online platforms and may be in receipt of income, gifts, free use of goods or services, virtual currencies, or tokens from same who were this year subject to a Revenue Investigation under Level 3 of the compliance intervention framework.</li> <li>• The number of individuals who are engaged in business activities via online platforms and may be in receipt of income, gifts, free use of goods or services, virtual currencies, or tokens from same who were this year penalised by Revenue for failing</li> </ul>	Partial Release	22/12/2023

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			to disclose receipt from same from business activities via online platforms.		
01/12/2023	3002/2023	Media	<p>Request for records collated by month listing-</p> <ul style="list-style-type: none"> <li>all items seized other than and including illegal drugs, cigarettes, alcohol, and cash, their quantity, and their estimated value at each of the State's airports from January 1, 2023, until December 1, 2023.</li> <li>all items seized other than and including illegal drugs, cigarettes, alcohol, and cash, their quantity, and their estimated value at each of the State's ports from January 1, 2023, until December 1, 2023.</li> </ul>	Full Release	02/01/2024
05/12/2023	3017/2023	Business Interest	Request for records (including but not limited to correspondence, internal memoranda, and documents which apply relevant precedents, guidance, legislation, and case law to the background facts) relating to the application of Section 643 TCA 1997 to disposals of Irish land and buildings.	Refused	21/12/2023
11/12/2023	3083/2023	Member of the Public	Request for a record of the total Corporation Tax takes of the year 2023 up until November, along with a breakdown of the country of origin of the profits on which the corporation tax was paid.	Refused	21/12/2023
12/12/2023	3102/2023	Local Authority	<p>Regarding the Rent-a-Room scheme, request for details of the number of households availing of the scheme and the extra income claimed by sub-letters.</p> <p>Request for information on Social Housing tenants availing of the scheme.</p> <p>A more recent record of a document from 2011 stating the income</p>	Refused	05/01/2024



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			claimed under the scheme is 5.6 million.		
15/12/2023	3117/2023	Business Interest	Request for records (including but not limited to correspondence, internal memoranda, and documents which apply relevant precedents, guidance, legislation, and case law to the background facts) relating to taxpayer requests for Revenue confirmation regarding the availability of allowances under Section 291A TCA 1997. Specifically, records which consider the application of subsection (10) of Section 291A TCA 1997 to such requests. The request for records is restricted to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Business Division and Large Corporates Division (LCD) with a timeframe of 2018 to 2023.	Partial Release	31/01/2024
15/12/2023	3121/2023	Business Interest	Request for any opinions or records of Revenue addressing the meaning of “preference shares” in accordance with Section 138 TCA 1997. The request for records is to be restricted to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Corporates Division (LCD) with a timeframe covering the last 5 years.	Partial Release	17/01/2024
18/12/2023	3131/2023	Business Interest	Request for the following records:  1. Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes, or other documentation which contains an expression of the views of Revenue with respect to: (a) Whether a company is a parent company of another company for the purposes of Section 626B TCA. (b) The application of the test under s.626(2)(c) TCA (whether under limb (i) or (ii) of that section).	Partial Release	17/01/2024

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			<p>2. In the event that Revenue holds no records matching the description under (a) or (b) above, we would be grateful if you could please confirm this in your response.</p> <p>The request for records is restricted to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Business Division and Large Corporates Division (LCD) with a timeframe covering the last 5 years.</p>		
28/12/2023	3169/2023	Media	<p>Request for the following information:</p> <p>The total amount (and value) of (illicit) cigarettes seized by Revenue in Ireland (i) in 2022 (ii) in 2023 - with a breakdown by the county in which they were seized.</p> <p>The total amount (and value) of (illicit) alcohol seized by Revenue in Ireland in (i) 2022 and (ii) in 2023 - with a breakdown by the county in which they were seized.</p> <p>The total amount (and value) of (illicit) drugs seized by Revenue in Ireland in (i) 2022 and (ii) 2023 - with a breakdown by the county in which they were seized, and by the type of drugs.</p>	Full Release	23/01/2023