

**Freedom of Information requests for non-personal records
January – June 2024**

Date of Request	Ref.	Requester Category	Request	Decision	Date of Reply
02/01/2022	05/2024	Media	Request for copies of any records held referring or relating to the issuing of the following advisory by Revenue with regard to individuals who sought payment for withdrawal of planning objections. For avoidance of doubt, it is the issue referred to in the following article: https://www.rte.ie/news/business/2023/1208/1421012-revenue-planning-payments/ The issue concerned is “Revenue warns of tax implications for planning payments”	Partial Release	29/01/2024
02/01/2024	07/2024	Member of the Public	Request any submission(s) your organisation made to the Department of Public Expenditure and Reform in relation to that Department's review of the FOI Acts.	Refused	24/01/2024
03/01/2024	14/2024	Media	Request for 1. Records – collated by month - listing all items seized including illegal drugs, cigarettes, alcohol, and cash, their quantity, and their estimated value at each of the State's airports from December 1, 2023, until December 31, 2023. 2. Records – collated by month - listing 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 December 1, 2023, until December 31, 2023.	Full Release	18/01/2024
03/01/2024	27/2024	Business Interest	Request for any evaluation, consideration or concern record or records by Revenue or its agents on the impact of the UK Supreme Court Case:	Refused	17/01/2024

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			<p>Independent Workers Union of Great Britain (Appellant) v Central Arbitration Committee and another (Respondents) [2023] UKSC 43</p> <p>In so far as it relates to whether a person is self-employed or an employee and what effect it might have in Ireland. [NB – this is likely to be the same group of persons who would have considered the Irish Supreme Court case recently - Karshan (Midlands) Ltd t/a Domino's Pizza case [2023] IESC 24 – Revenue e-brief issued 02/01/2024].</p>		
05/01/2024	39/2024	Business Interest	<p>Request for any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance, notes, or other documentation containing an expression of the views of the Revenue regarding the provisions of section 705B (1) of the Taxes Consolidation Act 1997 for the years 2013-2022.</p> <p>The request for records is restricted to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Corporates Division (LCD).</p>	Partial Release	02/02/2024
09/01/2024	60/2024	Member of the Public	<p>Request for hard copies or digital copies of:</p> <ul style="list-style-type: none"> • Instructions • Guidelines • Teaching material, which deals with the criteria by which travellers arriving at Dublin Airport are selected for search and interrogation and the way in which search, and interrogation are to be conducted and 	Full Release	23/01/2024

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			<ul style="list-style-type: none"> Anything else which deals with the way frontline staff in the airport should conduct themselves in their contacts with the public. 		
10/01/2024	74/2024	Business Interest	Request for Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation (including any internal documentation), containing an expression of the views of the Revenue regarding the application of Revenue's Statement of Practice Part 04.06.13 - Tax Treatment of Stock lending and Sale and Repurchase (repo) Transactions. The request is for the period commencing 01/01/2015 to 31/12/2020.	Partial Release	06/02/2024
12/01/2024	79/2024	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 February 2023. If any minutes have not yet been finalised, draft versions will be sufficient.	Partial Release	07/02/2024
18/01/2024	124/2024	Media	<p>The headline results for 2022 states that Revenue is currently challenging 342 tax avoidance cases, relating to 35 transactions with 470 appeals.</p> <p>Request details of the 35 transactions being challenged - i.e., the nature of the scheme; how many people used it and the status of any appeal.</p>	Full Release	16/02/2024
25/01/2024	189/2024	Business Interest	Request for any Revenue determinations on the subject of section 835R of the Taxes Consolidation Act, 1997 since 1 January 2019. Request the records from the RTS, LCD and RLS divisions.	Partial Release	01/03/2024

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26/01/2024	191/2024	Media	Request for all briefing material prepared for the Chairman of the Revenue Commissioners Niall Cody for his appearance before the Dail's Public Accounts Committee on January 25, 2024.	Partial Release	25/03/2024
26/01/2024	195/2024	Member of the Public	Request for Information regarding the introduction of the statutory definition of residence for corporations by section 82 of the Finance Act 1999 which inserted section 23A into the Taxes Consolidation Act 1997.	Partial Release	28/02/2024
29/01/2024	206/2024	Member of the Public	Request for all records of communication between Revenue officials and the OPW regarding discontinuing parking for Revenue staff at Lower Castle Yard, Dublin Castle. Records sought from January 2012 to December 2013.	Refused	22/02/2024
29/01/2024	207/2024	Member of the Public	Request for all records of communication between Revenue Management and FORSA regarding the discontinuance of Revenue officials parking in Lower Castle Yard, Dublin Castle. Records sought from January 2012 to December 2013.	Refused	22/02/2024
31/01/2024	243/2024	Member of the Public	Request access to Irish Customs data that includes a comprehensive list of companies engaged in importing goods from the UK into Ireland from 2021 - 2023.	Refused	26/02/2024
06/02/2024	299/2024	Business Interest	Request any Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue in relation to section 774(6) (aa) of the Taxes Consolidation Act, 1997 since 1 January 2020. Request the records from the RTS, LCD and RLS divisions.	Partial Release	05/03/2024

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08/02/2024	300/2024	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of section 249 TCA 1997 (Rules relating to the recovery of capital and replacement loans). We previously received a response to a similar request (ref. 773/2020) in March 2020. We ask that the period of request covers from the previous 2020 response to date.	Partial Release	07/03/2024
07/02/2024	312/2024	Member of the Public	Request for details such as Eircode's for those properties with no known owners within the counties of Kilkenny and Tipperary.	Refused	23/02/2024
12/02/2024	319/2024	Member of the Public	Request the number of Revenue staff by grade that retired in 2023 and to-date in 2024 in tabular form.	Full Release	14/02/2024
13/02/2024	343/2024	Member of the Public	Request a list of vehicle registrations under statical code 41680214 for the past 2 years and the associated VRT charge.	Refused	22/02/2024
13/02/2024	347/2024	Business Interest	Request the number of individuals who availed of the Dual Private / Public Pension Scheme Encashment Option since 2018.	Full Release	26/02/2024
12/02/2024	367/2024	Member of the Public	Request a copy of any GDPR Privacy Impact Assessments (PIAs) or Data Privacy Impacts (DPIAs) that relate to Ireland's participation in the United States Foreign Account Tax Compliance Act (FATCA).	Full Release	06/03/2024
12/02/2024	368/2024	Member of the Public	Request documents that discuss, relate to, or reference Notice 2023-11, published by the United States Treasury / Internal Revenue Service. The notice may be found here: https://www.irs.gov/pub/irs-drop/n-23-11.pdf	Refused	06/03/2024

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			For background, this notice provides limited regulatory relief on FATCA to Foreign Financial Institutions, conditional upon their governments taking steps for the FFIs to qualify for this relief.		
12/02/2024	369/2024	Member of the Public	Request a copy of any GDPR Privacy Impact Assessments (PIAs) or Data Privacy Impacts (DPIAs) that relate to Ireland's participation in the Common Reporting Standard (CRS).	Full Release	06/03/2024
20/02/2024	409/2024	Business Interest	Request records of circumstances that Revenue agreed DWT did not need to be applied to Dividends paid by an Irish company to a UK LLP and the basis upon the decision was made.	Partial Release	15/03/2024
27/02/2024	483/2024	Media	Request a record/spreadsheet/database of the amount paid to Revenue with regard to unpublished tax settlements last year (2023). <ul style="list-style-type: none"> • a record of how many cases this related to. • a breakdown if possible of the amount paid in unpublished tax settlements according to industry/sector. • a breakdown if possible of the percentage of tax settlements according to whether it was an individual, a sole trader, a limited company, a corporation etc. • an anonymised record of the top twenty largest settlements in this category from last year. 	Partial Release	14/03/2024
29/02/2024	502/2024	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of section 100 CATCA 2003. We previously received a response to a similar request (ref. 389/2019) in February 2019. We ask that the period of this request covers from the previous 2019 response to date.	Partial Release	27/03/2024

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29/02/2024	504/2024	Media	Request for records relating to the seizure of animals (dead and alive) by Customs during 2023 and 2024 to date, to include incident reports, photos, or other records containing details of the seizure, including date and location.	Partial Release	21/03/2024
04/03/2024	514/2024	Media	<p>Request for copies of the following records to cover the period 1 January 2021 -present:</p> <p>Any audits, reports or briefings concerning alleged, suspected, or confirmed trends of fraud related to any of the Covid-19 support schemes administered by Revenue.</p> <p>A copy in tabular form per each Covid-19 support scheme administered by Revenue to include: each case where Revenue reclaimed payments; the amount paid; the amount reclaimed; the amount paid back to date; a brief overview of the reason why payment was reclaimed; was an appeal brought to the TAC (yes/no); the result of the TAC decision (for appellant / for Revenue / pending).</p>	Partial Release	02/04/2024
01/03/2024	521/2024	Business Interest	<p>Request any information, administrative records, statistical information, redacted correspondence, appeal commissioners' records, opinions sought, and responses provided (anonymised/redacted as appropriate), concessions given (whether or not such continue to be applied by Revenue) and any other records which directly or indirectly deal with: -</p> <ul style="list-style-type: none"> An individual not qualifying for the Special Assignee Relief Program as set out in section 825C Taxes Consolidation Act 1997 as they could not travel to Ireland owing to Covid travel restrictions in 2020 & 2021. 	Partial Release	28/03/2024

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			<ul style="list-style-type: none"> An individual being unable to satisfy the 12 consecutive month residence requirement contained in section 825C TCA from the date of commencing duties of Irish employment owing to prohibition of travel in 2020 & 2021. Any concessional or non-statutory treatment granted to individuals on not meeting residence requirements contained in section 825C TCA in 2020 & 2021. 		
05/03/2024	524/2024	Business Interest	<p>Request for the following records.</p> <ul style="list-style-type: none"> Details of any rulings, confirmations, or interpretative guidance given to taxpayers or their advisors by Revenue with respect to non-Irish fund vehicles being considered to be equivalent or not to Irish investment undertakings for the purpose of Irish Real Estate Funds tax pursuant to paragraph (f) of the definition of “specified persons” in section 739K(1) Taxes Consolidation Act 1997. Request limited to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS) or Large Corporates Division (LCD) with a timeframe of 1 January 2017 until present. 	Partial Release	08/04/2024
05/03/2024	539/2024	Media	<p>Request the following records:</p> <ol style="list-style-type: none"> Any correspondence between the Revenue and the Department of Finance on the work of the Interdepartmental Group on the Family and Care referendums; any preparatory notes for any meetings between them on the same topic; any minutes of such meetings; and any associated reports by the Revenue or the Department. 	Partial Release	03/04/2024

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			<p>2. Any correspondence between the Revenue and the Interdepartmental Group on the Family and Care referendums; any preparatory notes for any meetings between them; any minutes of such meetings; and any associated reports by the Revenue or the Interdepartmental Group.</p> <p>3. Any observations by the Revenue on the draft Cabinet memorandum on the referendums from Roderic O’Gorman, Minister for Children, Equality, Disability, Integration and Youth.</p> <p>The timeframe for the records sought is from December 15th, 2022, until today (05/03/2024).</p>		
07/03/2024	557/2024	Business Interest	<p>Request for details of any cases submitted to Revenue for opinion, responses issued by Revenue, and any internal guidance or notes regarding tax treatment of carried interest and/or the operation of section 541C TCA 1997 for the tax treatment of certain venture fund managers. We would appreciate if you could provide us with the information that was provided under the 2018 request (reference no. 1021/2018) as well as any relevant information from the date of grant of the 2018 request until the end of 2023.</p> <p>Request restricted to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS), Large Corporates Division (LCD) and Large Cases – High Wealth Individuals Division (LC-HWID).</p>	Partial Release	09/04/2024
11/03/2024	603/2024	Business Interest	Request for any information, administrative records, statistical information, redacted correspondence, opinions sought, and responses provided (anonymised/redacted as appropriate), concessions given	Partial Release	09/04/2024

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			<p>(whether or not such continue to be applied by Revenue) and any other records which directly or indirectly deal with: -</p> <ul style="list-style-type: none"> Any statistical information available relating to the number of individuals tax resident in 2020 & 2021 but concessionally non-resident under Revenue guidance issued on 23rd March 2020. Any supporting policy documents prepared in connection the Revenue guidance on 'force majeure' issued on 23rd March 2020 as it pertains to the residence rules for individuals. 		
22/03/2024	672/2024	Business Interest	<p>Request for access to all records both internal and provided to third parties, including correspondences, briefing notes, commentaries, discussions, advice, notes of consultations and meetings, memoranda, letters, reports, opinions, rulings, confirmations, and faxes relating to Corporation Tax only in the period from 1 January 2010 to 31 December 2017 relating to the following:</p> <ol style="list-style-type: none"> Details of instances where under s865 TCA 1997, Revenue have issued written confirmation to consider a refund of taxes to any person other than the person that originally paid the tax other than under s865(10) TCA 1997. Details of instances where under s865 TCA 1997 Revenue have agreed to issue refunds to successor companies in the context of the transfer of trade, other than under s865(10) TCA 1997. Details of instances where correlative adjustment refunds have been issued to entities other than the entity that originally paid the tax. 	Partial Release	23/04/2024

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			<p>4. Details of instances of correlative adjustment where Revenue have issued written confirmation agreeing to consideration of a refund of taxes to any person other than the person that originally paid the tax.</p> <p>Request confined to the records of the Revenue Commissioners' Large Cases Division, Revenue Legislative Services (which includes International Section) and Technical Services Divisions.</p>		
25/03/2024	703/2024	Business Interest	Request for records from 1 January 2015 to date on Revenue rulings, confirmations, and opinions, including Revenue's internal deliberations in relation to whether the use of a server located in Ireland constitutes a Permanent Establishment in Ireland.	Partial Release	24/04/2024
02/04/2024	722/2024	Member of the Public	Request any record which assesses / recommends payment or refund (or recommends non-payment or non-refund) of education fees in respect of any single training / education course undertaken by a member of staff in your Department/ Office (including staff serving abroad) which cost more than €3,000 per annum in the years 2023 and 2024.	Full Release	29/04/2024
02/04/2024	760/2024	Media	Request records concerning changes to PRSA in the Finance Bill/Act 2022 and/or from how the Interdepartmental Pensions Reform and Taxation Group (IDPRTG) recommendation that "the differential treatment of the PRSA for funding purposes should be abolished, employer contributions to PRSAs should not be subject to BIK" was partly inserted into the Finance Bill/Act 2022. Time period: 1 February 2022-present.	Partial Release	06/06/2024

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			<ul style="list-style-type: none"> Any internal correspondence, reports (including drafts), analysis, memos, or briefings on the above. Minutes of any meetings, presentations at meetings and/or briefings from meetings on the above. Any briefings for senior management and/or board level and/or ministerial level on the above. Any correspondence with the Pensions Authority and/or Dept of Finance on the above. 		
27/03/2024	787/2024	Member of the Public	Request the total count of corporation tax returns (CT1s) completed in each calendar year from 2019-2023 by company size and, if available, the count of these that were submitted by the company, by an accounting firm, or by other means.	Full Release	10/04/2024
09/04/2024	789/2024	Business Interest	Request for details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the abandonment of an Irish domicile of origin in favour of a foreign domicile of choice, and specifically the connecting factors to the domicile of choice that are considered relevant. The scope of this request is limited to the previous 5 years.	Refused	01/05/2024
02/04/2024	792/2024	Member of the Public	Request the final figures for the total tax yield from the gambling sector from the Betting Levy 2023.	Full Release	16/04/2024
11/04/2024	823/2024	Member of the Public	Request records in relation to the policy and purpose behind the amendment of section 23A of the Taxes Consolidation Act 1997 by section 43 of the Finance Act 2014, in particular the relevant documents in the 2014 legislation file.	Partial Release	10/05/2024

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15/04/2024	842/2024	Business Interest	Request for details of cases submitted to Revenue for opinion & responses issued by Revenue together with any internal guidance or notes regarding the interpretation of section 31C(5)(b) and section 31C(7) of the Stamp Duties Consolidation Act 1999 and, in particular, whether the requirement that “such conveyance or transfer on sale results in a change in the person or persons having direct or indirect control over the immoveable property concerned” refers to a transfer of ultimate beneficial ownership of the immoveable property concerned.	Partial Release	14/05/2024
24/04/2024	915/2024	Business Interest	Request the following information since the introduction of OSS/IOSS changes: 1. In Ireland how many VAT refund requests were submitted to the authorities using the 8th Directive? (On yearly basis). 2. The ratio of the successful or unsuccessful requests? (On yearly basis). 3. Amount of VAT refunded? The average amount of the VAT reclaimed via these requests. (On yearly basis). 2021-2023.	Full Release	21/05/2024
24/04/2024	925/2024	Media	Request for meeting minutes, external communications and correspondence relating to Revenue’s engagements with the company Nuctech, for the period 1/10/2023 to 24/04/2024.	Partial Release	22/05/2024
25/04/2024	933/2024	Business Interest	Request for any Revenue responses, rulings, confirmations, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/notes or other documentation containing an expression of the views of Revenue on the subject of property rental as a business for the purposes of section 615 of the	Partial Release	17/06/2024

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			Taxes Consolidation Act 1997 since 1 January 2017. The request is refined to records held in RLS, MED and LCD.		
25/04/2024	936/2024	Member of the Public	<p>Request the following:</p> <ol style="list-style-type: none"> 1. The top 15 Revenue Commissioners staff by grade that earned a minimum of €5,000 in overtime allowances in addition to their normal salaries for the year 2023. To be further assistance what I mean is the list of Revenue Commissioners staff by grade that earned the most in overtime working down to the 15th person that are a minimum of €5,000 in overtime allowances etc in tabular form. 2. The highest grade of staff within Revenue Commissioners that can earn overtime allowances. To be further assistance what I am seeking e.g. All Revenue Commissioners staff up to and include staff at the grade of Principal Officer or Equivalent are only eligible for Overtime allowances etc. 	Full Release	29/04/2024
29/04/2024	950/2024	Member of the Public	<p>Request the following:</p> <ol style="list-style-type: none"> 1. The total number of workers directly employed by the Office of Revenue Commissioners (the employer), broken down by grade (CO grade, EO grade, HEO, AP, PO, and "other"). 2. The addresses (including Eircode's) of locations/offices where these workers are based. 3. The total number of workers based at each location, broken down by grade (CO grade, EO grade, HEO, PO, and "other"). 4. The total number of workers paying trade union subscriptions by way of deduction at source. 	Partial Release	20/05/2024

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29/04/2024	969/2024	Media	Request a copy (anonymised) of the database/central log of incidents/accidents (or a similar such record) maintained by Revenue for the calendar year 2023.	Partial Release	17/05/2024
30/04/2024	970/2024	Business Interest	Request access to the minutes of a meeting held on 13 November 2019 between the Department of Finance, the Revenue Commissioners (named Revenue officer, named Revenue officer, and named Revenue officer) and a number of tax practitioners. The meeting discussed the changes in the then Finance Bill 2019 in the context of the stock lending/sale and repo transactions.	Partial Release	22/05/2024
30/04/2024	972/2024	Business Interest	Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the interpretation of "dock undertaking" in section 268 TCA 1997.	Full Release	29/05/2024
30/04/2024	978/2024	Business Interest	Request records of a general nature created by RLS Incentives Branch, or received by them, which build on or provide explanation of material and positions already included in the Notes for Guidance on Part 29 and Tax and Duty Manuals Part 29-02-03, Part 29-02-03a, Part 29-02-04, and Part 29-02-05 which provide information on Revenue's interpretation of the R&D tax credit legislation. Request for records created by RLS's Incentives Branch, or received by them, in which consideration is given to: <ul style="list-style-type: none"> the eligibility of costs incurred on clinical trial associated activities carried out by a company on a technology (pharmaceuticals, 	Partial Release	29/05/2024

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			<p>biologics, medical devices, software etc.) which is developed wholly or in part by the company, building on or providing further understanding of Revenue’s position which is set out in Examples 22 and 23 in TDM 29-02-03. As these examples were first published in 2018, I am seeking records from 2018 to date.</p> <ul style="list-style-type: none"> • the eligibility of expenditure on plant and machinery (P&M) used ‘for the purposes of’ R&D as distinct from “in the carrying on” of R&D. I am seeking records from 2018 to date. • the definition of a valid R&D claim (as per Section 766C(14) and section 766D(13) TCA 1997) and to what extent, R&D credit relief is due to a company in respect of an accounting period, building on or providing further understanding of Revenue’s position which is set out in section 8 of TDM 29-02-03. The legislation was brought in by Finance Act 2022 and the guidance was published in July 2023. I am seeking records created in 2023 or 2024. <p>Records of any types of qualifications or roles within a company which Revenue view as not being eligible costs, building on or providing further understanding of the published position in section 8.1, 8.2 and Appendix 3 of TDM 29-02-03 which were first published in 2018. As these examples were first published in 2018, I am seeking records from 2018 to date.</p> <ul style="list-style-type: none"> • records with regards timesheets, time allocations, financial records, scientific evidence used in support of claims for relief in respect of R&D activity, building on or providing further understanding of Revenue’s position as set out in section 8.1, 8.2 and Appendix 3 of TDM 29-02-03 which were first published in 2018. As these examples were first published in 2018, I am seeking records from 2018 to date. 		
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			<ul style="list-style-type: none"> records on the applicability of the guidance provided in the Frascati manual in determining R&D claims, building on or providing further understanding of Revenue’s position as set out on page 7 of TDM 29-02-05 (supplementing the position in section 2.7.1 and section 3.7 of TDM 29-02-03). TDM 29-02-05 was first published in 2017. As this TDM was first published in 2017, I am seeking records from 2017 to date. <p>Request any records held by Revenue concerning the number of audits, interventions, enquires, aspect queries or the like undertaken by Revenue between 2018 and 2023 with a focus on the R&D tax credit, and the average yield resulting from those audits/ interventions etc. per claim per year.</p>		
03/05/2024	1000/2024	Business Interest	<p>Request the following information in relation to section 1003 TCA 1997, payment of tax by means of donation of heritage items:</p> <ul style="list-style-type: none"> Details of how many tax refunds were approved under this scheme each year from 2013 to 2023 inclusive. The value of payments on account of tax that persons were “treated as having made” in each of the above years. 	Full Release	31/05/2024
09/05/2024	1087/2024	Business Interest	<p>Request Revenue rulings, confirmations, and opinions, including Revenue’s internal deliberations, in relation to the interpretation of Section 89 (1B) Capital Acquisitions Act 2003. Section 89 (1B) enables certain land used for solar farms to continue to qualify for agricultural relief for capital acquisition tax purposes.</p> <p>The request is confined to a search for records since October 2017 to date.</p>	Partial Release	05/06/2024

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			Requested restricted to records held by Revenue Legislative Services (RLS), Revenue Technical Services (RTS) and Large Corporates Division (LCD).		
09/05/2024	1089/2024	Business Interest	Request details of the Trading opinion referred to in Table 10 page 108 of Revenues Annual Report 2023.	Partial Release	27/05/2024
07/05/2024	1091/2024	Member of the Public	Request the total value of tax Revenue collected in the Drogheda Urban Area - Drogheda Co Louth and Drogheda Co Meath for the 12 months ended 31 December 2021, 2022, and 2023 respectively. Please break this down into the main tax headings of: <ul style="list-style-type: none"> • Income tax • Value Added Tax • Corporation Tax • Capital Gains Tax • Excise Duties • Stamp Duty. 	Refused	30/05/2024
10/05/2024	1102/2024	Media	Request the following: <ol style="list-style-type: none"> 1. The number of overall staff at each grade employed by Revenue as Customs and Excise Officers. 2. The number of these Officer that have full professional proficiency in the Irish language. 3. How this level of professional proficiency is validated. 4. The number of staff at each grade employed by Revenue as Customs and Excise Officers in counties Galway, Mayo, and Donegal. 	Partial Release	07/06/2024

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			The number of these officers in counties Galway, Mayo and Donegal that have professional proficiency in the Irish language.		
13/05/2024	1112/2024	Business Interest	<p>Request for all records relating to the two most recent opinions issued by Revenue which address if the surcharge on undistributed investment and estate income (pursuant to section 440 Taxes Consolidation Act 1997) is regarded as within the scope of “corporation profits tax” for the purpose of Ireland’s International Tax Treaties and if therefore such surcharge may qualify for double taxation relief.</p> <p>This request is confined to opinions issued by RTS, LCD & RLS within the last 5 years. The information request is also limited in number to the two most recent opinions available.</p>	Refused	07/06/2024
20/05/2024	1199/2024	Media	<p>Request for copies of the following records to cover the period 1 September 2023 - present:</p> <p>All records related to this lobbying event (request a further three month extension to the Tax Warehousing Scheme for Agricultural and Forestry Contractors) excluding correspondence about setting up any meetings) such as letters, minutes, meeting notes, transcripts of virtual meetings, briefing papers or copies of presentations.</p> <p>Records of any follow-up action taken on the specific issues raised in the meeting (e.g., correspondence with the lobbying entity, minutes of follow-up meetings, any internal reports, memos, briefings, assessments, etc.)</p>	Partial Release	18/06/2024
29/05/2024	1267/2024	Member of the Public	Seo iad na taifid atá iarraidh agam ná:	Full Release	17/06/2024

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			<p>An meid airgead a caitheadh ar earraí, ar sheirbhísí, ar bia nó ar eile ó na comhlachtaí seo a leanas: AXA Insurance, Puma, Carrefour, Caltex, Siemens, Hewlett Packard, Chevron, RE/MAX, Texaco, AHAVA, sodastream, McDonalds, Domino's, Burger King, Papa John's, Wix.</p> <p>Ba mhaith liom an t-eolas seo a fháil ón tréimhse 1 Eanáir 2024 - 25 Bealtaine 2024.</p> <p>Ba mhaith liom an t-eolas caiteachais airgid a fháil mar scarbhileog mhiondealtaithe de réir na gcomhlachtaí.</p> <p>[Request for the amount of money spent on goods, services, food or other from the following bodies: AXA Insurance, Puma, Carrefour, Caltex, Siemens, Hewlett Packard, Chevron, RE/MAX, Texaco, AHAVA, sodastream, McDonalds, Domino's, Burger King, Papa John's, Wix.</p> <p>I would like to receive this information for the period 1 January 2024 - 25 May 2024.</p> <p>I would like to receive the expenditure information in spreadsheet form, broken down for each company.]</p>		
29/05/2024	1274/2024	Business Interest	Request for all opinions and/or rulings issued by Revenue in respect of “Reconstructions and Amalgamations” of companies in 2023 and 2024 to date as referred to in Table 10 to the 2023 Annual Report.	Partial Release	26/06/2024
31/05/2024	1294/2024	Media	Request for any correspondence between Revenue and the Dept of Finance with regard to the removal of benefit-on-kind on employer contributions to pensions, and possible abuse of that removal.	Partial Release	24/07/2024

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			A copy of any reports, memos, submissions, discussion, overview, or other such high-level documents discussing the above issue. The timeframe is 1 January 2023 to date.		
31/05/2024	1305/2024	Member of the Public	Request how many packages sent to Ireland from the UK via Royal Mail in the last year have been refused by Irish Customs, compared to the number of packages accepted by Customs in that time. Date range is 1/4/2023 to 31/3/2024.	Refused	20/06/2024
06/06/2024	1321/2024	Business Interest	Request for Revenue rulings, confirmations, and opinions, including Revenue's internal deliberations, in relation to the interpretation of Section 31D Stamp Duty Consolidation Act, which relates to the Stamp Duty implications of cancellation schemes of arrangement. Request limited to the period from October 2019 to date, and to Large Cases Division, Revenue Technical Services, and Capital Taxes Branch division of Revenue.	Partial Release	04/07/2024
07/06/2024	1345/2024	Oireachtas	Request for all reports within the Office of the Revenue Commissioners sent at Principal Officer level and above regarding the removal of benefit-in-kind charge from employer contributions to PRSAs and PEPPs (provided for in Section 22 of Finance Act 2022) between 1 January 2023 and 4th June 2024.	Refused	18/07/2024
10/06/2024	1354/2024	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 or interpretation of Section 87 Capital Acquisitions Tax Consolidation Act 2003.	Refused	02/07/2024

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			The scope of this request is limited to the previous 5 years and restricted to records held in RLS, RTS and LC-HWID.		
14/06/2024	1416/2024	Business Interest	<p>Request all hard copy documents and electronically stored information held by the Revenue in respect of:</p> <ol style="list-style-type: none"> 1. all opinions issued by Revenue Technical Service, Large Corporates Division (“LCD”) or Revenue Legislation Services (“RLS”) from 30 June 2017 in relation to the application of section 129A of the Taxes Consolidation Act, 1997 (“TCA”). 2. any correspondence between RLS and the Department of Finance in relation to the application of section 129A (5) of the TCA; and 3. any correspondence between (i) RLS and LCD and (ii) RLS and Revenue’s Medium Enterprises Division in relation to the application of section 129A of the TCA (with the search in respect of item 3 limited to records held by RLS). 	Refused	05/07/2024
18/06/2024	1458/2024	Business Interest	<p>Request details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of section 626B to US LLCs.</p> <p>The scope of this request is limited to the previous 5 years. refined to RLS, RTS and LCD.</p>	Partial Release	15/07/2024
21/06/2024	1511/2024	Media	<p>Request records concerning changes to PRSA (Personal Retirement Savings Account) in the Finance Bill/Act 2022 which means employer contributions to PRSAs are no longer subject to BIK. Time period: 1 May 2024-present.</p> <ul style="list-style-type: none"> • Any correspondence, reports (including drafts), analysis, datasets, briefings and/or memos about how the changes are affecting real- 	Refused	12/08/2024

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			<p>world pension/taxation decisions by companies/employers/pension advisors/wealth management advisors to cover the following divisions and individual teams/units under them (please include inter-divisional exchanges):</p> <ul style="list-style-type: none"> ○ Board of Commissioners. ○ Personal Taxes Policy and Legislation Division. ○ Large Cases – High Wealth Individuals Division. ○ Medium Enterprises Division. ○ Corporate Services Division. <ul style="list-style-type: none"> • Revenue Chairman Niall Cody confirmed to the Oireachtas Finance Committee last month that he asked Revenue’s pension team to examine the data on what has happened since the legislative changes and held a meeting with them. “I would be concerned about some practices,” he said and said his concerns were shared with the Department of Finance. Please provide a copy of any documents (excluding administrative emails about setting up any meetings) related to any meetings with Mr Cody namely: <ul style="list-style-type: none"> • Agenda, meeting minutes and/or notes from the meeting. • Any briefings provided before the meeting and/or on request following the meeting. • Any presentations, datasets, reports and/or analysis provided before the meeting and/or presented during the meeting and/or created on request following the meeting. • Mr Cody said that concerns have since been shared with the Department of Finance. The Department has confirmed that it received a document/paper from Revenue in recent weeks. <p>Please provide a copy of any records shared with the Department in this regard.</p>		
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			This request is for all correspondence within the Office of the Revenue Commissioners sent at Principal Officer level and above.		
21/06/2024	1520/2024	Member of the Public	<p>Request the following:</p> <ul style="list-style-type: none"> a) The total number of car parking spaces currently available to staff of your public body in the Dublin City Council area. b) the number of car parking spaces currently owned by your public body in the Dublin City Council area. c) the number of car parking spaces currently leased by your public body in the Dublin City Council area. d) the number of car parking spaces currently provided to your public body by the OPW in the Dublin City Council area. 	Full Release	01/07/2024