

| Freedom of Information requests for non-personal records<br>January – June 2025 |         |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |               |
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| Date of Request                                                                 | Ref.    | Requester Category | Request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Decision     | Date of Reply |
| 02/01/2025                                                                      | 06/2025 | Media              | Request for 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 January 1, 2024, until December 31, 2024.<br><br>Request for 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 ports from January 1, 2024, until December 31, 2024. | Full Release | 30/01/2025    |
| 07/01/2025                                                                      | 33/2025 | Media              | Request for records relating to the 35 transactions being challenged by Revenue following the publication of the following headline:<br><br>"Revenue is currently challenging 228 tax avoidance cases, relating to 33 transactions with 261 appeals."                                                                                                                                                                                                                                                       | Full Release | 29/01/2025    |
| 09/01/2025                                                                      | 58/2025 | Media              | Requesting all correspondence between Revenue and Dept. Finance and Dept. Sport relating to tax implications of payments by the GAA or county boards to individuals from 1st January 2024.                                                                                                                                                                                                                                                                                                                  | Refused      | 29/01/2025    |
| 13/01/2025                                                                      | 80/2025 | Media              | Seeking the following:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Full Release | 23/01/2025    |

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|                                                                                 |         |       | <p>1) The amount of cash that was seized by Revenue Commissioners on suspicion of being process of crime in the year of 2024. If known, could you include the amount in what currency e.g., X number of US Dollars, Y amount in UK pounds etc in tabular form.</p> <p>2) The percentage of the cash currency that was seized in 2024 that was returned to the Exchequer.</p> <p>3) If all grades of Revenue Commissioners staff have the legal power to seize cash if they have sufficient suspicious that the cash was process of crime or is it just staff at particular grade e.g., EO and above.</p> |         |            |
| 09/01/2025                                                                      | 86/2025 | Media | <p>Seeking the following:</p> <ul style="list-style-type: none"> <li>Any record that contains the number of GAA county boards currently being audited or examined by Revenue.</li> <li>Any record that contains the number of GAA county boards, broken down by year and value, which have made tax settlements in the last 5 years</li> <li>Any meeting minutes or correspondence (including attachments) with the GAA and/or individual GAA county boards in relation to ongoing Revenue reviews or audits of GAA county boards [Period: 1 September 2024-present].</li> </ul>                         | Refused | 06/02/2025 |

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|                                                                                 |          |                      | <ul style="list-style-type: none"> <li>Any meeting minutes or correspondence with the Department of Sport and/or the Department of Finance (including attachments) in relation to ongoing Revenue Commissioners reviews or audits of GAA county boards [Period: 1 September 2024-present].</li> <li>Any briefings for senior management (Ass Secretary level, Board and/or Commissioners) about Revenue reviews or audits of any GAA county boards [Period: 1 September 2024-present].</li> </ul>       |                 |            |
| 07/01/2025                                                                      | 118/2025 | Member of the Public | <p>Requesting a copy of the record of FOI requests made each year from 2017 to 2024 inclusive.</p> <ul style="list-style-type: none"> <li>The number of FOI requests made.</li> <li>The number of FOI requests made and deemed received.</li> <li>The number of FOI requests made but deemed as not received.</li> <li>The reason why FOI requests made but deemed not received were deemed so</li> <li>The number of FOI requests made but deemed not received related to each such reason.</li> </ul> | Full Release    | 28/01/2025 |
| 13/01/2025                                                                      | 130/2025 | Member of the Public | <p>Requesting information regarding the governance and management of vehicle codes on Revenue's VRT system.</p> <p>Specifically, I am seeking the following:</p>                                                                                                                                                                                                                                                                                                                                        | Partial Release | 29/01/2025 |

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|                                                                                 |          |                   | <ol style="list-style-type: none"> <li>1. All documentation regarding the governance of addition of a new vehicle code and the removal of an old vehicle code from the system</li> <li>2. A listing of all roles authorised to either add or remove said vehicle codes</li> <li>3. In the case of vehicle code 40287453 all details of the instruction to remove the code from the system including the date of said instruction and the title of the officials that both requested and authorised that said code be removed/deactivated.</li> </ol>                                                                                           |         |            |
| 22/01/2025                                                                      | 171/2025 | Business Interest | <p>Seeking details of cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of Business Relief under Part 10 Chapter 2 of the Capital Acquisitions Tax Act 2003 in respect of a gift/inheritance of a partnership interest where such partnership (under Irish or foreign law) holds unquoted shares or securities which would constitute relevant business property if directly held by the partners.</p> <p>The search for records should be restricted to records held in RLS, RTS, LCD, HW&amp;FSD and Business Division for the last 5 years.</p> | Refused | 13/02/2025 |

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| 27/01/2025                                                                      | 202/2025 | Member of the Public | Seeking previous car registrations from Northern Ireland to include: make, model, power source (petrol, diesel, electricity, hybrid) - for the latest 12 months period.                                                                                                                                                                                                                                                                                                                                                                    | Partial Release | 20/02/2025 |
| 27/01/2025                                                                      | 234/2025 | Media                | Request for the following records:<br><br>Briefing document for new ministers prepared by Revenue in January 2025. Request relates to ministers and ministers of state.                                                                                                                                                                                                                                                                                                                                                                    | Refused         | 20/02/2025 |
| 30/01/2025                                                                      | 253/2025 | Media                | Seeking a copy of any records held referring or relating to the recall of computer monitors issued to staff due to a fire risk.<br><br>This request to cover the period 1 Nov 2024 to date.                                                                                                                                                                                                                                                                                                                                                | Full Release    | 12/02/2025 |
| 31/01/2025                                                                      | 269/2025 | Media                | Seeking copies of any general correspondence sent to social media "influencers" (Instagram and other social media platforms) advising them and sharing guidance with them on how any income or benefits in kind they earn/receive from their "influencing" is taxable.<br><br>Also seeking copies of any internal Revenue briefing/guidance notes relating to social media "influencers" and their income/benefits in kind to assist Revenue officials on engagement with the individuals and how their income/benefits in kind are taxed. | Partial Release | 26/03/2025 |

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|                                                                                 |          |                      | Request restricted to RLS and RTS, for time period of January 1st, 2023, to date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |            |
| 30/01/2025                                                                      | 309/2025 | Member of the Public | Request for information on the retail export scheme.<br><br>The information sought is limited to the last five years on how much money has been claimed back for each year of this scheme.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Partial Release | 25/02/2025 |
| 13/02/2025                                                                      | 374/2025 | Member of the Public | Seeking the following: <ul style="list-style-type: none"> <li>Records relating to the assignment of Statistical Codes to Vehicles - the threshold for the number of imports of a specific make/model to be given a permanent statistical code.</li> <li>Records relating to make or models receiving a temporary statistical code</li> <li>Records relating to temporary statistical code used for a make/model on the VRT calculator. Including records relating to make/models added to the calculator if given a permanent or temporary statistical code.</li> <li>Documents relating to how a make/model added to the VRT Calculator, including documentation of criteria required.</li> <li>Documentation relating to circumstances that would remove a make/model from the VRT calculator.</li> </ul> | Full Release    | 19/02/2025 |

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|                                                                                 |          |                   | <ul style="list-style-type: none"> <li>Records relating to Open Market Selling Price (OMSP) – including documents detailing the OMSP used on a case-by-case basis for the same model.</li> <li>Documents details the is the definition of depreciation in relation to vehicles and outlining factors that influence depreciation.</li> <li>Documents relating to the criteria for OMSP Appeals</li> <li>Documents outlining it a market outside of the EU be used to compare vehicle value</li> </ul>                                                                                    |                 |            |
| 11/03/2025                                                                      | 381/2025 | Business Interest | <p>Seeking the release of opinions held relating to subparagraph (f) of the definition of ‘specified person’ contained in section 739K of the Taxes Consolidation Act 1997,</p> <ul style="list-style-type: none"> <li>the criteria to be applied in determining if an EU pension fund is subject to ‘supervisory and regulatory arrangements at least equivalent’ to those applied to pension schemes in Ireland.</li> <li>the specific treatment applied by the Revenue Commissioners to specific types of pension schemes established in different EU / EEA Member States.</li> </ul> | Partial Release | 07/04/2025 |
| 14/02/2025                                                                      | 382/2025 | 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 application of Business Relief under Part 10 Chapter 2 of the Capital Acquisitions Tax Act 2003 in respect of a gift/inheritance of a partnership interest where                                                                                                                                                                                                                                                                | Refused         | 05/03/2025 |

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|                                                                                 |          |                      | <p>such partnership (under Irish or foreign law) holds unquoted shares or securities which would constitute relevant business property if directly held by the partners.</p> <p>The scope of the request is limited to the period 2014 – 2019. The request relates to records held in RLS, MED – RTS Branch, HW&amp;FSD, Business Division and LCD.</p>                                                    |              |            |
| 17/02/2025                                                                      | 383/2025 | Member of the Public | Seeking a copy of the revenue generated from VRT (Vehicle Registration Tax) received by the government for the fiscal year 2023 to 2024.                                                                                                                                                                                                                                                                   | Refused      | 10/03/2025 |
| 17/02/2025                                                                      | 404/2025 | Member of the Public | Seeking copies of any records held by Revenue's Personal Taxes Policy & Legislation Division and Business Taxes Policy & Legislation Division, regarding an exemption granted to National Ambulance Service employees following the introduction of section 121 (motor car), section 121(A) (van) of Taxes Consolidation Act 1997 and the relevant amendment for electric / hybrid vehicles as applicable. | Refused      | 25/02/2025 |
| 20/02/2025                                                                      | 430/2025 | Member of the Public | Requesting access to the most recent notification(s) issued to users of mobile phones supplied by Revenue advising users of policy guidelines and tariff or subscription details (e.g., policy requiring users not to use handsets while driving, or advising users of any limitations or restrictions on amounts of data or talking time, while on a home network or while roaming)                       | Full Release | 12/03/2025 |



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| 17/02/2025 | 438/2025 | Member of the Public | <p>Seeking the following:</p> <ol style="list-style-type: none"> <li>1. The identities of companies (consignors) recorded as exporting alumina and aluminium oxide (HS codes: 281820, 28182010) from Ireland.</li> <li>2. The legal jurisdiction of entities involved in the export of alumina and aluminium oxide from Ireland.</li> <li>3. The identities of legal entities recorded as the consignee of alumina and aluminium oxide exported from Ireland.</li> <li>4. The number of export operations of alumina and aluminium oxide and the total volume of alumina exported in metric tons.</li> <li>5. The locations (ports) from which alumina and aluminium oxide were exported.</li> <li>6. The names of all vessels involved in the export of alumina and aluminium oxide during this period.</li> <li>7. The onward destination of each export operation of alumina and aluminium oxide outbound from Ireland.</li> <li>8. Copies of all export declarations (and accompanying documents) made by companies during the export of aluminium and alumina.</li> <li>9. The names of any agents completing export declarations for the export of alumina.</li> </ol> | Partial Release | 18/03/2025 |
| 21/02/2025 | 439/2025 | Member of the Public | Seeking copies of any representations received by Revenue recommending / asking that you close your account on X (formerly Twitter),                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Refused         | 13/03/2025 |

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|                                                                                 |          |                   | Seeking copies of any internal notes, memoranda, position papers, submissions, recommendations, or any other record dealing with the issue of continued use, or discontinuation of use, of X.                                                                                                                                                                                                                                                               |                 |            |
| 25/02/2025                                                                      | 456/2025 | Business Interest | <p>Seeking details 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 813 Taxes Consolidation Act 1997.</p> <p>The scope of the request is limited to the previous five years and for records held in RLS, MED – RTS Branch and LCD.</p>                                                                                     | Refused         | 26/03/2025 |
| 04/03/2025                                                                      | 523/2025 | Business Interest | Requesting details of any cases submitted to RTS/ RLS Revenue for the opinion on the treatment of interest on replacement loans (s97(2)(e) TCA) and the responses issued by RTS/ RLS Revenue concerning same, together with any internal guidance concerning the treatment of interest on replacement loans.                                                                                                                                                | Partial Release | 31/03/2025 |
| 28/02/2025                                                                      | 538/2025 | Business Interest | <p>Seeking 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 817 TCA 1997, specifically in relation to the disposal of shares in a non-Irish resident (i.e., non-close) company to a close company.</p> <p>The scope of this request is limited to the previous 5 years and to records in Revenue Legislative Services (RLS), Revenue</p> | Refused         | 31/03/2025 |

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|                                                                                 |          |                      | Technical Service (RTS), Large Cases Division (LCD), the High Wealth and Financial Services Division (HW&FSD) and Medium Enterprises Division (MED).                                                                                                                                                                                                                                                                                                                                                          |                 |            |
| 04/03/2025                                                                      | 550/2025 | Media                | <p>Seeking the following:</p> <ul style="list-style-type: none"> <li>a database/spreadsheet/record of the following: the number of individuals, companies, or entities who paid the LPT for ownership of properties in the following categories: 500+, 400-499, 300-399, 200-299, 100-199, 50-99, 25-49, 10-25, 6-19, 2-5, 1.</li> <li>a database/spreadsheet/record (anonymised) of the top twenty anonymised individuals, companies or entities who paid the most LPT and the total amount paid.</li> </ul> | Full Release    | 01/04/2025 |
| 06/03/2025                                                                      | 552/2025 | Business Interest    | Seeking Revenue responses, Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue in relation to Sections 207 & 208 TCA in Finance Act 2024 only and Responses issued at AP level and above.                                                                                                                                                                                                                       | Partial Release | 31/03/2025 |
| 04/03/2025                                                                      | 556/2025 | Member of the Public | <p>Seeking documentation relating to the deactivation of the following stat code, including records relating to that decision.</p> <p>Time period: 2006-2024<br/>Stat code: 40788422</p>                                                                                                                                                                                                                                                                                                                      | Full Release    | 21/03/2025 |

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|                                                                                 |          |                      | Year of car registration: 2004/2005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                 |            |
| 07/03/2025                                                                      | 617/2025 | Member of the Public | <p>Requesting the following records:</p> <p>Regarding the Open Market Selling Price (OMSP) of a second-hand car that is being imported into Ireland, please provide any record that, -</p> <ol style="list-style-type: none"> <li>1. Indicates, shows, or explains how the OMSP is calculated, for a car that is imported from the UK</li> <li>2. Indicates, shows, or explains how the OMSP is calculated, for a car that is imported from Japan</li> <li>3. Shows the difference in calculation, of the OMSP, if a car imported from Japan has a model name that is different to the Model name of the similar model and body shape that is sold in Ireland, example the Honda Fit and the Honda Jazz, Nissan Dualis and Nissan Qashqai and many others.</li> <li>4. Shows the difference in calculation if a car imported from the UK, of a Japanese manufacturer, the cars have different Model names, example, Honda Fit and Honda Jazz, having originated in Japan</li> <li>5. Shows that the Revenue Commissioners have paid attention to consumer rights to certainty of price, under Irish consumer law, when an item is agreed to be purchased by a consumer and before delivery.</li> <li>6. Shows that the Revenue Commissioners have paid attention to consumer rights to certainty of price, under EU consumer</li> </ol> | Partial Release | 04/04/2025 |

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|            |          |       | <p>law, when an item is agreed to be purchased by a consumer and before delivery.</p> <p>7. Shows that the Revenue Commissioners are aware that failure, on their part, to provide the consumer with a means or system by which the consumer can calculate the exact amount that will be paid or is due on any part of the calculation of the overall price frustrates the consumer's ability to determine the exact price of the item at the time of sale and / or prior to delivery and therefore denies the consumer their rights under both Irish and EU laws</p> <p>8. Shows that the Revenue Commissioners have considered and are aware that the OMSP can only be determined when an item has been offered for sale on the open market, usually at a particular asking price, and an offeree is prepared to pay the asking price or a price that may or may not approximate to the asking price, but which is acceptable to the offeror or vendor</p> <p>9. And shows that the Revenue Commissioners are aware or considered whether actions, following lobbying by the SIMI, to make importation of second-hand vehicles more expensive and less competitive viz a viz main dealer prices, were following EU aids to industry laws?</p> |              |            |
| 14/03/2025 | 634/2025 | Media | Seeking the following:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Full Release | 08/04/2025 |

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|                                                                                 |          |                      | <ul style="list-style-type: none"> <li>• a record/spreadsheet/database of the amount paid to Revenue regarding unpublished tax settlements last year (2024).</li> <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> <li>• 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.</li> <li>• an anonymised record of the top twenty largest settlements in this category from last year.</li> </ul>                               |                 |            |
| 12/03/2025                                                                      | 647/2025 | Member of the Public | <p>Requesting statistical information regarding VAT-registered businesses in the taxi industry in Ireland. Specifically:</p> <ol style="list-style-type: none"> <li>1. The number of businesses registered for VAT under NACE Code 49320 (Taxi Operation) for each of the last five years (or the most recent available period).</li> <li>2. The total amount of VAT paid by these businesses to Revenue for each of those years.</li> <li>3. If available, a breakdown of VAT payments by revenue bracket or business size (e.g., sole traders vs. companies).</li> <li>4. A breakdown of VAT payments made by drivers under the reverse-charge model.</li> </ol> | Partial Release | 09/04/2025 |

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|                                                                                 |          |                      | If this data is not available at the NACE code level, please provide the most granular level of classification that Revenue tracks for VAT-registered taxi operators.                                                                                                                                                                                                                                                                                                                                                                     |         |            |
| 18/03/2025                                                                      | 655/2025 | Member of the Public | <p>Seeking minutes of meetings / summaries of records for the following bodies:</p> <ul style="list-style-type: none"> <li>• Bureau of the Committee on Fiscal Affairs, for the period of 1.1.2012-31.12.2015</li> <li>• Steering Group for OECD/G20 Inclusive Framework, for the period of 1.6.2016-31.12.2021</li> <li>• Working Party 11 on Aggressive Tax Planning (1.1.2017-31.12.2021)</li> <li>• The OECD has recently renamed the working party; its current name is “Working Party on International Tax Coordination”</li> </ul> | Refused | 17/04/2025 |
| 19/03/2025                                                                      | 657/2025 | Business Interest    | <p>Request for the following records for the period 12 March 2020 to date:</p> <ol style="list-style-type: none"> <li>1. Copies of all opinions, confirmations or decisions made by Large Corporates Division, High Wealth &amp; Financial Services Division, Revenue Legislation Services and Revenue Technical Service relating to the operation of Section 890 of the Taxes Consolidated Act 1997 (TCA), Section 892 TCA and Section 894 TCA limited to:</li> </ol>                                                                    | Refused | 10/04/2025 |

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|            |          |                      | <ul style="list-style-type: none"> <li>Any confirmations or decisions issued to taxpayers disapplying the requirements to file returns under Section 890 TCA and Section 892 TCA.</li> <li>Any decisions or notices specifically issued pursuant to Section 894(4) TCA, relating to any exclusions granted to taxpayers from the requirements to file returns required under Section 890 TCA and Section 892 TCA (which would otherwise be required to be filed as a result of the operation of Section 894 TCA).</li> </ul> <p>2. For RLS, in interpreting the above request on a), if there are document which do not quite fall into being categorised as an opinion, but they contain a technical analysis relevant to this topic (e.g., a note sent to LCD) and, following the redactions of taxpayer information as required to comply with Section 851A TCA, they still contain meaningful material, these should also be included within scope of the records to be released.</p> |         |            |
| 18/03/2025 | 664/2025 | Member of the Public | <p>Seeking the following information:</p> <ul style="list-style-type: none"> <li>Companies that applied for R&amp;D Tax credits</li> <li>How much they received</li> <li>Over the past 24 months</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Refused | 09/04/2025 |



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| 19/03/2025                                                                      | 679/2025 | Media | <p>1. Records held by the Accountant General's and Strategic Planning Division of Revenue and dated between July 1, 2024, and March 13, 2025:</p> <ul style="list-style-type: none"> <li>• internal exchanges, correspondence, memos, emails and minutes of meetings or phone calls concerning the reporting area of the Vat one-stop-shop scheme, including the publication of resulting statistics.</li> <li>• exchanges, correspondence, memos, emails and minutes of meetings or phone calls between Revenue and the European Commission concerning the reporting area of the Vat one-stop-shop scheme, including the transmission of statistics.</li> </ul> <p>2. Records held by the Indirect Taxes Policy and Legislation Division of Revenue and dated between July 1, 2024, and March 13, 2025:</p> <ul style="list-style-type: none"> <li>• internal exchanges, correspondence, memos, emails and minutes of meetings or phone calls concerning the reporting area of the Vat one-stop-shop scheme, including the publication of resulting statistics.</li> <li>• exchanges, correspondence, memos, emails and minutes of meetings or phone calls between Revenue and the European Commission concerning the reporting area of the Vat one-stop-shop scheme, including the transmission of statistics.</li> </ul> | Partial Release | 16/04/2025 |

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| 24/03/2025                                                                      | 699/2025 | Business Interest | <p>Seeking details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of 'force majeure' in circumstances as it pertains to the residence rules for individuals as set out in TDM Part 34-00-01 para 1.2., not including cases to which paragraph 1.3 applies.</p> <p>The scope of this request is restricted to the previous 3 years.</p> | Refused         | 14/04/2025 |
| 25/03/2025                                                                      | 719/2025 | Business Interest | <p>Seeking the following:</p> <ol style="list-style-type: none"> <li>1. Records relating to the decision to remove quarterly disclosures from Revenue website previously supplied to media.</li> <li>2. Records regarding Revenue actions in relation to these disclosures picked up by Stubbs and WorldCheck (as but two examples) and Revenue actions (or none) on correcting incorrect information.</li> </ol>                            | Partial Release | 24/04/2025 |
| 25/03/2025                                                                      | 737/2025 | Media             | <p>Seeking briefing notes, internal or external correspondence (including with the Department of Public Expenditure and Reform and/or the Department of Heritage, Local Government &amp; Housing), memos, or reports that discuss or refer to the tax treatment of the annual allowance paid to councillors, specifically in relation to:</p>                                                                                                | Partial Release | 24/04/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |          |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         |            |
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|                                                                                 |          |                      | <ul style="list-style-type: none"> <li>• The purpose of the allowance as compensation for travel expenses.</li> <li>• The tax implications of councillors receiving this allowance while attending meetings remotely.</li> <li>• Whether remote attendance impacts the allowance's eligibility as a non-taxable expense.</li> </ul> <p>The timeframe I am referring to is from 2021 to the present.</p>                                                                                                                                                                                                                                                                                                                                                                                |         |            |
| 25/03/2025                                                                      | 741/2025 | Member of the Public | <p>Requesting access to any Revenue rulings judgements internal guidance or documentation for Large Corporates Division (LCD) made in 2023 to pharmaceutical companies regarding Approved Profit Share Schemes in terms of using a team/group rated appraisal system to calculate a variable bonus. If there were no rulings judgements internal guidance or documentation changes made by Revenue Shares scheme section in 2023 in this regard, please can you clearly state that this is the case.</p> <p>The dates that Revenue received pharmaceutical applications.</p> <p>The dates Revenue acknowledged receipt of the pharmaceutical applications to the companies or share management company acting on their behalf?</p> <p>The date that each application was approved.</p> | Refused | 04/04/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |          |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |            |
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|                                                                                 |          |                      | <p>The date that Revenue informed the pharmaceutical company that their application was approved.</p> <p>How many applications from pharmaceutical companies are currently waiting for Revenue approval.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |            |
| 27/03/2025                                                                      | 765/2025 | Member of the Public | The total number of Ukrainian registered vehicles that have paid importation fees (VRT) and changed registration to Irish number plates since 2022.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Full Release    | 17/04/2025 |
| 26/03/2025                                                                      | 812/2025 | Business Interest    | <p>Seeking records held by Revenue in relation to the application and interpretation of Section 626B of the TCA 1997, which pertains to the exemption of capital gains tax on the disposal of shares by a holding company.</p> <p>Any internal Revenue guidance notes, manuals, or policy documents regarding the application of section 626B TCA 1997</p> <p>Any anonymised Revenue correspondence or internal memo discussing the interpretation of trading company or substantial holding requirement under Section 626B TCA 1997.</p> <p>Any internal legal analysis or Revenue opinion on the interaction of section 626B with anti-avoidance provisions.</p> | Partial Release | 23/04/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |          |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |            |
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|                                                                                 |          |       | <p>Any Revenue correspondence or internal memos discussing the interpretation of what consists wholly or mainly of the carrying on of a trade or trades section 626B (2)(c) TCA 1997 refers.</p> <p>Our request pertains to records in relation to the definition of an "investor company" and specifically the phrase "consists wholly or mainly of the carrying on of a trade or trades" as set out in Section 626B (2)(c) TCA 1997.</p> <p>We would appreciate this request to be put to the following departments with respect to the past four years i.e., from 1 January 2021 to date.</p> |                 |            |
| 01/04/2025                                                                      | 819/2025 | Media | <p>Seeking the following:</p> <ul style="list-style-type: none"> <li>• A copy of any records held referring or relating to Revenue plans to recycle/destroy a large number of laptops that were returned by staff who are using a so-called 'thin client' solution for work-from-home arrangements.</li> <li>• A record of the number of laptops returned to Revenue because of the above and the number that are deemed surplus to requirements and liable for recycling/destruction.</li> </ul>                                                                                                | Partial Release | 25/04/2025 |
| 02/04/2025                                                                      | 837/2025 | Media | Seeking details of the number of individuals who have availed of the 'dual abode allowance' in each of the following years: 2023 to date.                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Partial Release | 24/04/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |          |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |            |
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|                                                                                 |          |                   | <ul style="list-style-type: none"> <li>The cost to the Exchequer of the scheme in each of those years.</li> <li>Copies of any correspondence between your office and the Dept of Finance relating to the above (administrative correspondence can be excluded) in the period 1 January 2023 to the current date.</li> </ul>                                                                                                                                                                                                          |                 |            |
| 09/04/2025                                                                      | 942/2025 | Business Interest | <p>Seeking details 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 84 Capital Acquisitions Tax Consolidation Act 2003, specifically in relation to the terms “medical care”, “permanently incapacitated” or “physical or mental infirmity”.</p> <p>The scope of this request is limited to the previous five years.</p>                                                                            | Partial Release | 12/05/2025 |
| 11/04/2025                                                                      | 991/2025 | Business Interest | <p>Seeking any records, guidance notes, internal correspondence, technical papers, internal memos, precedent cases, and interpretations held by the Revenue Commissioners that relate to the concessional application or interpretation of Revised Entrepreneurial Relief section 597AA TCA 1997 in circumstances involving the liquidation of a holding company and its single trading subsidiary.</p> <p>Request to be put to the following departments with respect to the past four years i.e., from 1 January 2021 to date:</p> | Refused         | 06/05/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |            |
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|                                                                                 |           |                   | Capital Gains Tax and Corporation Tax Policy Division<br>Revenue Legislation Services (RLS)<br>Large Cases Division (LCD)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |            |
| 15/04/2025                                                                      | 1000/2025 | Media             | <p>Requesting a copy of the following audit reports compiled during 2024:</p> <ul style="list-style-type: none"> <li>a) A review of Vehicle Registration Tax (including follow-up report).</li> <li>b) A review of Counsel Fees Budgeting in Revenue Solicitor's Division.</li> <li>c) Re-audit of the Management of Mobile Phones.</li> <li>d) An examination of Salary Overpayments in Revenue in liaison with the NSSO.</li> <li>e) An audit of Diversity and Equality.</li> <li>f) A review of Training and Development in Revenue.</li> <li>g) A review of Appeals Management.</li> <li>h) A review of Repayments of VAT to Unregistered Farmers.</li> </ul> | Partial Release | 16/05/2025 |
| 17/04/2025                                                                      | 1050/2025 | Business Interest | <p>Seeking details 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 128D(5)(b) TCA 1997 with particular focus on circumstances mentioned in Section 128D(3)(c)(ii).</p> <p>The scope of this request is limited to the previous five years and to records held in PTPLD and MED RTS.</p>                                                                                                                                                                                                                                         | Partial Release | 14/05/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |            |
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| 28/04/2025                                                                      | 1097/2025 | Media             | <p>Seeking the following:</p> <ol style="list-style-type: none"> <li>1) The amount of cash seized by Revenue Commissioners on suspicions of being processed by criminal activity at both Dublin Airport and Dublin Port in the years of 2024 and to-date in 2025 in tabular form.</li> <li>2) If known, could you breakdown of the cash by currency by location in each of the years in question in tabular form e.g. In 2024 in Dublin Airport £50,000 English pounds were seized, in 2024 at Dublin Airport \$70,000 US Dollars were seized etc.</li> <li>3) Of the total amount of cash seized in each of the years the amount that was recouped by Exchequer in tabular form.</li> </ol> | Full Release    | 20/05/2025 |
| 01/05/2025                                                                      | 1134/2025 | Media             | <p>Seeking a copy of any Revenue research, guidance, advisories, or other such overview/discussion documents on income earned from the Onlyfans service and the tax implications of it for content creators.</p> <p>Timeframe of the last 3 years.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                       | Partial Release | 30/06/2025 |
| 06/05/2025                                                                      | 1172/2025 | Business Interest | Seeking details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the interpretation of what constitutes a workday for payroll purposes. Specifically with respect to individuals who are not Irish tax resident, but while                                                                                                                                                                                                                                                                                                                                                                               | Refused         | 26/05/2025 |



| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                      |                                                                                                                                                                                                                                                                                                                                                                                             |                 |            |
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|                                                                                 |           |                      | <p>visiting Ireland they undertake certain duties for a short period of the day, for example attending a work Teams call.</p> <p>The scope of this request is limited to the previous five years and to records located in Personal Taxes Policy and Legislation Division, Business Division, Medium Enterprise Division – RTS Branch, Personal Division and Large Corporates Division.</p> |                 |            |
| 07/05/2025                                                                      | 1213/2025 | Business Interest    | <p>Seeking Details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the application of section 82 TCA 1997, specifically in relation to the time when a trade is considered to have been set up and commenced.</p> <p>The scope of this request is limited to the previous 5 years.</p>                 | Partial Release | 29/05/2025 |
| 08/05/2025                                                                      | 1217/2025 | Business Interest    | <p>Seeking details of any opinions/confirmations regarding a company that has made a section 110 election, subsequently elects out of the section 110 regime, and has losses carried forward at the time the election out of the regime is made.</p> <p>The request is restricted to records held in HWFSD and RLS created on or after 24/02/17.</p>                                        | Partial Release | 29/05/2025 |
| 12/05/2025                                                                      | 1289/2025 | Member of the Public | Seeking the following:                                                                                                                                                                                                                                                                                                                                                                      | Full Release    | 29/05/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                      |                                                                                                                                                                                                                                                                                                                                                                                                             |                 |            |
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|                                                                                 |           |                      | <ul style="list-style-type: none"> <li>Number of penalties issued by Revenue to schools for incorrect application of RCT in contracts, in the calendar year 2024.</li> <li>Number of reduced or no penalties applied by Revenue to schools for incorrect application of RCT in contracts, in 2023.</li> </ul> <p>Restricted to records held by Business Division only.</p>                                  |                 |            |
| 20/05/2025                                                                      | 1323/2025 | Member of the Public | <p>Seeking the following:</p> <ul style="list-style-type: none"> <li>Number of Ukrainian vehicles that have been registered with Revenue for 2022, 2023 and 2024</li> <li>Number of Ukrainian vehicles are registered under the NVDF for 2022, 2023 and 2024?</li> <li>Number of Ukrainin cars have received fines or penalties relating to non-registration of car vehicles or unpaid Motor Tax</li> </ul> | Partial Release | 29/05/2025 |
| 22/05/2025                                                                      | 1353/2025 | Business Interest    | <p>Seeking Revenue rulings, confirmations, concessions, administrative arrangements, or other documentation containing an expression of the views of Revenue on the subject of Marren v Ingles for the period from From 2022 to date.</p>                                                                                                                                                                   | Partial Release | 20/06/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |            |
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| 22/05/2025                                                                      | 1357/2025 | Business Interest | <p>Seeking details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the interaction of Section 400 and Section 291A TCA 1997.</p> <p>The scope of this request is limited to the previous five years and restricted to records held in RLS, MED RTS, LCD, and HWFSD.</p>                                                                                                                    | Partial Release | 18/06/2025 |
| 23/05/2025                                                                      | 1365/2025 | Business Interest | <p>Seeking details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding the interpretation and application of Section 627 TCA 1997.</p> <p>The request is restricted to records held in RLS, MED RTS, LCD, and HWFSD with a timeframe of last 5 years.</p>                                                                                                                                      | Full Release    | 16/06/2025 |
| 26/05/2025                                                                      | 1366/2025 | Business Interest | <p>Seeking the following:</p> <p>Regarding the application of Section 249 of the Taxes Consolidation Act 1997 (Rules relating to the recovery of capital and replacement loans) in the context of mergers where a trading entity or entities are merged into another group company and the merged entity is dissolved by operation of law in accordance with the Companies Act 2014, please release details of records held in RLS, MED – RTS, LCD and HWFSD in respect of:</p> | Partial Release | 20/06/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |            |
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|                                                                                 |           |                   | <ol style="list-style-type: none"> <li>1. Cases submitted to Revenue for opinion.</li> <li>2. Responses issued by Revenue; and</li> <li>3. Any internal guidance or notes in this regard.</li> </ol> <p>Timeframe: 1 January 2020 – today.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |            |
| 30/05/2025                                                                      | 1420/2025 | Media             | Seeking a copy (anonymised) of the database/central log of incidents/accidents (or a similar such record) maintained by Revenue for the calendar year 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Partial Release | 16/06/2025 |
| 04/06/2025                                                                      | 1436/2025 | Business Interest | <p>Seeking details of any communications and notes regarding the issue of whether Canadian provincial tax is, per Article 2 of the Ireland/Canada Double Taxation Agreement, a tax to which the Agreement applies. The request is limited to:</p> <ul style="list-style-type: none"> <li>• Any communications from the Canadian tax authority to the Irish Revenue confirming whether provincial tax is, per Article 2, a tax which the Agreement applies.</li> <li>• Details of cases submitted to the Irish Revenue for opinion and responses issued by Revenue together with any internal guidance or notes confirming, for foreign tax credit purposes, whether Canadian provincial tax is a tax to which the Agreement applies.</li> <li>• Details of any submissions made to the Irish Revenue under Article 24 (Non-Discrimination) of the Ireland/Canada Double Taxation Agreement to request equality of treatment in Ireland, including responses issued by Revenue together with</li> </ul> | Partial Release | 02/07/2025 |

**Freedom of Information requests for non-personal records  
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|            |           |                   | <p>any internal guidance or notes. (It is our understanding that in Canada it may be standard practice to consider provincial taxes as being covered under Article 2 of the Ireland / Canada Double Taxation Agreement).</p> <p>We do not require the disclosure of the identity of any parties to whom these opinions have issued.</p> <p>The scope of this request is limited to the previous three years and is limited to the following Revenue divisions/branches:</p> <ul style="list-style-type: none"> <li>• Personal Division</li> <li>• Revenue Legislation Services - Personal Taxes Policy and Legislation Division, Business Taxes Policy and Legislation Division and International Taxes Policy and Legislation Division (Tax Treaties Branch)</li> <li>• Medium Enterprises Division – Revenue Technical Service Branch</li> <li>• High Wealth and Financial Services Division.</li> </ul> |                 |            |
| 04/06/2025 | 1449/2025 | Media             | Seeking all records that would detail the amount of Accelerated Capital Allowances availed of by companies in the Information and Communications sector in Ireland since 2008.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Partial Release | 11/07/2025 |
| 05/06/2025 | 1464/2025 | Business Interest | Request for details of queries, cases or submissions by taxpayers made to Revenue together with all correspondence, clarifications, confirmations, guidance, opinions or views issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Partial Release | 01/08/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |            |
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|                                                                                 |           |                   | <p>by Revenue to any taxpayers (excluding any taxpayer identifying details) in respect of the recognition of a trade being carried on by companies owning and leasing aircraft, and any relevant communication internally within Revenue or externally with the Department of Finance (including any such relevant communication in the form of handwritten notes or memoranda, email or recordings).</p> <p>The scope is limited to the last five years (2020-2025 inclusive).</p>                                                                                                                                                                                                                                                                               |                 |            |
| 10/06/2025                                                                      | 1495/2025 | Business Interest | <p>Requesting details of any cases submitted to Revenue for opinion and responses issued by Revenue together with any internal guidance or notes regarding:</p> <ol style="list-style-type: none"> <li>1) the determination of whether an investee company/group is wholly or mainly trading for the purposes of section 626B(2)(c) TCA 1997 (we previously received a response (CRMS 4060/2019) to an identical FOI request in November 2019).</li> <li>2) the application of section 626B (1) TCA 1997 in determining whether a company is a parent company (we previously received a response (CRMS 4060/2019) to an identical FOI request in November 2019) and</li> <li>3) other opinions relating to the interpretation or application of s626B.</li> </ol> | Partial Release | 04/06/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |            |
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|                                                                                 |           |                   | Restrict the request to records held in RLS, MED-RTS and LCD with a timeframe of the last January 2020 to date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |            |
| 13/06/2025                                                                      | 1516/2025 | Business Interest | <p>Request for access to certain records, created since 1 June 2020, held by the Revenue Legislative Service (RLS) in respect of:</p> <ol style="list-style-type: none"> <li>1. the proportionality of consequences for taxpayers which fail to comply with administrative requirements of the Taxes Consolidation Act 1997; and</li> <li>2. whether certain consequences of failing to comply with administrative requirements could be deemed to be an unlawful penalty, interference with property rights and/or unconstitutional on the basis that such consequences are disproportionate.</li> </ol> <p>Requesting that this includes any information (to the extent it exists) in respect of a failure to make the appropriate notifications to the Revenue Commissioners pursuant to paragraph (f) of the definition of ‘qualifying company’ pursuant to section 110 of the Taxes Consolidation Act, 1997, and any other provisions of the Taxes Consolidation Act, 1997 whereby claims and elections may be required and there are negative tax outcomes when such claims or elections have not been made in error.</p> <p>The records requested are communications with the Department of Finance and correspondence with Large</p> | Partial Release | 18/07/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |            |
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|                                                                                 |           |                      | Corporates Division (LCD)/High Wealth and Financial Services Division (HWFSD)/the Revenue Technical Service (RTS).                                                                                                                                                                                                                                                                                                                                                        |              |            |
| 10/06/2025                                                                      | 1558/2025 | Media                | Seeking access to records about the Residential Zoned Land Tax, specifically: the number of individual landowners who sought an exemption from Revenue from the tax, the number of landowners who were granted an exemption, the number of sites on which an exemption was requested, and the number of sites where an exemption was granted - also seeking a breakdown of each of these figures by local authority area. Request relates to the 2025 edition of the map. | Refused      | 04/07/2025 |
| 17/06/2025                                                                      | 1587/2025 | Member of the Public | Seeking the number of residential or mixed-use returns, being either a) new Dwelling/Apartment and b) Second-Hand Dwelling house /Apartment acquired in [Kerry] during the year [2015 to 2024], confirming the number of returns which were submitted by 1) owner-occupiers, 2) non-owner-occupiers and 3) First Time Buyer Owner-Occupier.                                                                                                                               | Full Release | 11/07/2025 |
| 09/06/2025                                                                      | 1591/2025 | Member of the Public | Request for access to records and data relating to the Disabled Drivers and Disabled Passengers Scheme for the period 1 January 2019 to 31 December 2025 (inclusive), or up to the most recent available date in 2025.<br><br>1. Scheme Applications and Approvals <ul style="list-style-type: none"> <li>Annual number of applications to the scheme, broken down by:</li> </ul>                                                                                         | Full Release | 04/07/2025 |



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|  |  |  | <ul style="list-style-type: none"> <li>○ Driver vs Passenger status</li> <li>○ Applicant type: Individual (PMC holder), family member, or registered charity</li> <li>• Number of successful vs rejected applications each year</li> <li>• The most common reasons cited for rejection</li> </ul> <p>2. Financial and Tax Relief Data</p> <ul style="list-style-type: none"> <li>• Total amount of tax relief granted annually (broken down into VRT and VAT components)</li> <li>• Annual number and value of claims by adaptation category: <ul style="list-style-type: none"> <li>○ Standard vehicle adaptations</li> <li>○ Specifically adapted vehicles</li> <li>○ Extensively adapted vehicles</li> <li>○ Wheelchair accessible vehicles</li> </ul> </li> <li>• Total value of fuel grants issued annually, broken down by fuel type (petrol, diesel, LPG)</li> </ul> <p>3. Appeals and Reviews</p> <ul style="list-style-type: none"> <li>• Number of appeals lodged annually following: <ul style="list-style-type: none"> <li>○ Scheme application rejections</li> </ul> </li> <li>• Outcomes of those appeals (upheld vs overturned)</li> </ul> <p>4. Residency Requirement Waivers</p> <ul style="list-style-type: none"> <li>• Number of residency requirement waivers requested and granted/refused each year</li> <li>• Criteria or policy documents used to assess these waiver requests</li> </ul> |  |  |
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| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |            |
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|                                                                                 |           |                      | 5. Vehicle Disposal and Compliance <ul style="list-style-type: none"> <li>• Number of cases annually where Revenue sought repayment due to early disposal of a vehicle</li> <li>• Total amount recovered annually through such repayments</li> <li>• Any changes to enforcement policy or compliance monitoring for vehicle retention since 2019</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                     |                 |            |
| 25/06/2026                                                                      | 1635/2025 | Oireachtas           | Seeking the following:<br><br>In PQ 316 and 317 of 25 February 2025 ( <a href="https://www.oireachtas.ie/en/debates/question/2025-02-25/316/">https://www.oireachtas.ie/en/debates/question/2025-02-25/316/</a> ) the Minister noted: “I am informed by Revenue that they allocated dedicated resources to assist the Funds Review team through the analysis of Revenue data and the preparation of technical papers which built on the knowledge Revenue gained through their compliance-based activities in relation to IREFs.” <ul style="list-style-type: none"> <li>• Request for copies of those technical papers on IREFs provided by Revenue to the Funds Review team.</li> <li>• The provision of statistics on the number of compliance reviews undertaken</li> </ul> | Partial Release | 23/07/2025 |
| 27/06/2025                                                                      | 1649/2025 | Member of the Public | Requesting the following information:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Partial Release | 04/07/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |            |
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|                                                                                 |           |                      | <p>A breakdown of any costs incurred, including staff time, in connection with displaying a Pride flag or Pride-themed graphic on Revenue.ie.<br/>Please include:</p> <p>Any staff time recorded or estimated for the implementation.</p> <p>Any associated design, development, or vendor costs (if applicable).</p> <p>The relevant timeframe is from 1 May 2025 to the present.</p>                                                                            |                 |            |
| 27/06/2025                                                                      | 1664/2025 | Business Interest    | <p>Request for access to any Revenue records including 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 Section 793O of the Taxes Consolidation Act 1997.</p> <p>The timeframe of the request is the last 5 years and to be confined to records held in RLS, MED_RTS, LCD and HWFSD</p> | Partial Release | 24/07/2025 |
| 30/06/2025                                                                      | 1667/2025 | Member of the Public | <p>Requesting access to the following records:</p> <ul style="list-style-type: none"> <li>The number of licensed or registered coin-operated pool tables declared by licensed public houses in Ireland from 2015 to 2024, broken down by year if possible.</li> </ul>                                                                                                                                                                                             | Refused         | 07/07/2025 |

| Freedom of Information requests for non-personal records<br>January – June 2025 |           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |            |
|---------------------------------------------------------------------------------|-----------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------|
|                                                                                 |           |                      | <ul style="list-style-type: none"> <li>Any datasets, reports, or summaries held by Revenue relating to amusement device licensing, tax registration, or declarations from pub operators specific to coin-operated pool tables.</li> </ul>                                                                                                                                                                                                                                         |                 |            |
| 30/06/2025                                                                      | 1671/2025 | Media                | <p>Seeking the following:</p> <ul style="list-style-type: none"> <li>a copy of any high-level reports, submissions, memos, or other such overview/review/discussion documents referring or relating to the use, misuse, or abuse of agricultural relief by high-wealth individuals for avoidance of tax.</li> <li>a copy of any correspondence between Revenue and D/FIN regarding the above.</li> </ul> <p>Both parts of the request to cover the period 1 Jan 2024 to date.</p> | Refused         | 28/07/2025 |
| 30/06/2025                                                                      | 1678/2025 | Member of the Public | <p>A request for opinions on Stamp Duty were referenced in the Revenue Commissioners for the years 2020 – 2024.</p> <p>The details requested are as follows</p> <p>2020 annual report page 87<br/> 2021 annual report page 96<br/> 2022 annual report page 100<br/> 2023 annual report page 108<br/> 2024 annual report page 108</p>                                                                                                                                              | Partial Release | 01/08/2025 |

