

Revenue Commissioners

Headline Results for 2010

The figures published in this document are preliminary business results of the Revenue Commissioners for the year ending 31 December 2010 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2010, which will be published in April 2011.

Exchequer Returns

The table below shows the Exchequer Returns for the period January to December 2010.

TAX HEAD	Jan-Dec 2010 €m
Income Tax*	11,276.1
V.A.T.	10,101.3
Excise	4,678.0
Corporation Tax	3,923.6
Stamps	960.1
Capital Gains Tax	346.7
Capital Acquisitions Tax	237.8
Customs	228.5
Levies	1
TOTAL	31,753.1

* Includes net €1,449m in respect of Income Levy and €1,246,787 in respect of voluntary payments from 125 members of the Judiciary (Section 161 Finance Act 2010)

Returns/Payment Timely Compliance

Case Size	Due Month +1
Large cases (annual tax* liability >€500,000)	96%
Medium Cases (annual tax* liability >€75,000, <€500,000)	94%
All Other cases	80%

*Weighted mixture of 'fiduciary' taxes (VAT, Employer PAYE/PRSI, RCT) and corporate/personal income tax.

Collection Enforcement

Enforcement Type	Number	Yield €m
Solicitor Enforcement	6,600	43.3
Sheriff Enforcement	33,000	167.0
Attachment Enforcement	4,150	31.0
Total	43,750	241.3

Audit and Assurance checks

Audits	Audits Completed	Yield €m
Comprehensive	4,209	197.1
Single Tax/Duty	3,841	111.6
Multi Tax/Duty	1,374	53.6
Single Issue/Transaction	1,584	72.4
Total Audits	11,008	434.7
	Checks Completed	Yield €m
Assurance Checks	454,796	57.9
Totals	465,804	492.6

Special Investigations (cumulative yield €2.65 billion)

Investigation	Yield in 2010 €m	Total Yield €m	Total Cases
Trusts & Offshore Structures	19.02	36.6	165
Interest Reporting*	8.7	85.0	1,254
Offshore Assets	8.0	961.4	14,921
Life Assurance Products	5.91	482.16	5,524
Bogus Non Resident Accounts	1.3	647.9	12,175
NIB	0.04	60.14	312
Other legacy investigations	-	373.3	187
Total	42.97	2,646.5	34,538

* Data on the voluntary phase only of this investigation

Prosecutions for serious evasion

During 2010	Tax	Customs	Total
No of convictions obtained	6	6	12
At year end	Tax	Customs	Total
No. of ongoing investigations	82	11	93
No. of cases being considered by DPP	21	8	29
No. of cases where directions issued by DPP but not yet in courts process	20	9	29
No. of cases before the Courts	12	4	16
Total	135	32	167

Other Prosecutions

	Convictions
Laundered Oil	4
Marked Mineral Oil cases	233
VRT Offences	18
Excise Licences	81
Anti Fraud	165
Non-Filing*	1974
Exemplary Enforcements**	6
Summary Tax Cases	10
Total Convictions	2,491
Total Fines & Penalties	€7.01m

*Relates to prosecutions for non-filing of P35, VAT, Income Tax and Corporation Tax returns.

**Bankruptcy enforcements, Mareva Injunctions and Garnishee Orders.

Seizures

Drugs

Seizures/Detections	Number	Volume (kg)	Value €m
Cannabis (Herbal & Resin)	1,491	278.4	3.3
Cocaine, Heroin	53	38.7	2.8
Amphetamines, Ecstasy & Other*	5,870	227.9	3.1

*Other seizures include 5,757 medicinal seizures (1,309,439 medicinal tablets and 0.6 L of liquid medicine) worth €2.27m.

Tobacco

Seizures/Detections	Number	Volume	Value €m
Cigarettes	9,012	178.3m	75.1
Tobacco	1,169	3,369 kg	1.2

Other Seizures

Seizures/Detections	Number	Volume	Value €m
Alcohol seizures	275	43,498L	0.6
Marked Mineral Oil – Commercial seizures	40	276,184L	-
Marked Mineral Oil – Detections	1,193	-	-
Marked Mineral Oil – Vehicle seizures	168	-	-
VRT seizures	2,005	-	-
All other seizures (anti-fraud)	2,010	-	-
Excise licence detections	330	-	-
Criminal cash seizures	46	-	1.7