

Revenue Commissioners

Headline Results for 2011

The figures published in this document are preliminary business results of the Revenue Commissioners for the year ending 31 December 2011 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2011, which will be published in April 2012.

Exchequer Returns

The table below shows the Exchequer Returns for the period January to December 2011.

TAX HEAD	Jan-Dec 2011 €m
Income Tax*	13,797.5
V.A.T.	9,740.5
Excise	4,677.6
Corporation Tax	3,520.2
Stamps	1,391.3
Capital Gains Tax	415.9
Capital Acquisitions Tax	243.5
Customs	240.3
Levies	0.4
TOTAL	34,027.2

* Includes net €3,104m in respect of USC, €190m in respect of Income Levy and €0.927m in respect of voluntary payments from 88 members of the Judiciary (Section 161 Finance Act 2010)

Resources

Administrative Budget €m	Staff Complement	
	January 2011	December 2011
391.8	6,076	5,962

1890 Telephone Service

Service	Calls Answered
1890 PAYE	1,232,541
1890 Non-PAYE	506,792
Total	1,739,333

Returns/Payment Timely Compliance

Case Size	Due Month +1
Large cases (annual tax* liability >€500,000)	98%
Medium Cases (annual tax* liability >€75,000, <€500,000)	95%
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	5,599	35.1
Sheriff Enforcement	34,463	171.3
Attachment Enforcement	4,434	30.4
Total	44,496	236.8

Audit and Assurance Checks

Audits	Audits Completed	Yield €m
Comprehensive	4,717	183.6
Single Tax/Duty	3,345	101.3
Multi Tax/Duty	1,236	61.6
Single Issue/Transaction	1,768	68.4
Total Audits	11,066	414.9
	Checks Completed	Yield €m
Assurance Checks	546,499	67.9
Totals	557,565	482.8

Special Investigations (cumulative yield €2.67 billion)

Investigation	Yield in 2011 €m	Total Yield €m	Total Cases
Offshore Assets	10.59	972.2	15,016
Trusts & Offshore Structures	4.12	40.72	242
Life Assurance Products	3.51	485.67	5,537
Interest Reporting*	2.12	87.12	1,257
Ansbacher	2.0	109.44	140
Bogus Non Resident Accounts	0.61	648.53	12,175
DIRT Audits	-	225.0	25
NIB	-	60.14	312
Tribunals	-	41.04	23
Total	22.95	2,669.86	34,727

* Data on the voluntary phase only of this investigation

Prosecutions for Serious Evasion

During 2011	Tax	Customs	Total
No of convictions obtained	16	14	30

At year end	Tax	Customs	Total
No. of ongoing investigations	108	7	115
No. of cases being considered by DPP	1	0	1
No. of cases where directions issued by DPP but not yet in courts process	23	4	27
No. of cases before the Courts	23	36	59
Total	155	47	202

Other Prosecutions

	Convictions
Laundered Oil	2
Marked Mineral Oil cases	218
VRT Offences	20
Excise Licences	90
Anti Fraud	168
Non-Filing*	2,075
Dedicated Enforcements**	29
Summary Tax Cases	16
Total Convictions	2,618
Total Fines & Penalties	€8.22m

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

**Collector General enforcements including Bankruptcy, Forced Sales and cases of Receiver by Equitable Execution.

Seizures

Drugs

Seizures/Detections	Number	Volume (kg)	Value €m
Cannabis (Herbal & Resin)	2,378	1,348.9	11.01
Cocaine, Heroin	65	140.2	9.95
Amphetamines, Ecstasy & Other*	6,630	1,063.3	3.11

Other seizures include 6,405 medicinal seizures (1,258,580 medicinal tablets and 507L of liquid medicine) worth €2.16m.

Tobacco

Seizures/Detections	Number	Volume	Value €m
Cigarettes	10,570	109.1m	45.9
Tobacco	1,499	11,157 kg	4.0

Oils

Seizures/Detections	Number	Volume (L)
Marked Mineral Oil – Commercial seizures	88	718,181
Marked Mineral Oil – Detections	1,153	-
Marked Mineral Oil – Vehicle seizures	162	-
Marked Mineral Oil – Laundry Detections	9	326,649

Other Seizures

Seizures/Detections	Number	Volume	Value €m
Alcohol seizures	361	32,196L	0.5
VRT seizures	1,576	-	-
All other seizures (anti-fraud)	888	-	-
Excise licence detections	325	-	-
Criminal cash seizures	39	-	1.03