

Revenue Commissioners

Headline Results for 2013

The figures published in this document are preliminary business results of the Revenue Commissioners for the year ending 31 December 2013 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2013, which will be published in April 2014.

Exchequer Tax Receipts

The table below shows the Exchequer Tax Receipts for the period January to December 2013.

TAX HEAD	Jan-Dec 2013 €m
Income Tax	15,758
V.A.T.	10,336
Excise	4,891
Corporation Tax	4,270
Stamps	1,340
Capital Gains Tax	369
Local Property Tax	318
Capital Acquisitions Tax	279
Customs	246
Total	37,806

Any apparent discrepancies in totals are due to rounding.

Local Property Tax

Payment Year	2013
Property Returns Received	1.6m
Compliance Rate	91%
Collected	€242m

In addition, payments of €76m received in respect of 2014 Local Property Tax

Relevant Contracts Tax – Summary Statistics

		% Change on 2012
No. of Contracts Notified	263,668	↑26%
Value of Contracts Notified	€23,053m	↑19%
No. of Payment Notifications	679,175	↑14%
Value of Payment Notifications	€8,311m	↑17%

Contacts

Service	Contacts
1890 Telephone Service	1,602,288
Correspondence	1,750,858
Electronic Contacts	5,150,504
Total	8,503,650

Returns/Payment Timely Compliance

Case Size	
Large cases (annual tax* liability >€500,000)	97%
Medium Cases (annual tax* liability >€75,000, <€500,000)	95%
All Other cases	82%

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

Collection Enforcement

Enforcement Type	Number of Cases	Yield €m
Solicitor	5,266	33.9
Sheriff	28,981	134.3
Attachment	4,122	43.2
Total	38,369	211.4

Anti-Avoidance

	Number
Section 811 Notices of Opinion	36
Avoidance Cases settled	14
Protective Notifications received	136
Avoidance Cases being worked	1,328

Compliance Interventions Completed including Audit

Interventions	Numbers	Yield €m*
Comprehensive Audit	4,787	206.4
Single Tax/Duty Audit	1,874	51.3
Multi Tax/Duty Audit	853	32.2
Single Issue/Transaction Audit	523	23.4
Risk Management Interventions	217,377	188.4
PAYE Compliance Interventions	45,464	30.6
Assurance Checks	355,697	19.6
Totals	626,575	551.9

*Tax, interest and penalties.

485 audit settlements were published in the Quarterly Defaulters lists in 2013.

Oils

Auto and Marked Fuel Oil – Interventions and Seizures/Detections	Number	Volume (L)
Number of Warning Letters Issued	533	-
Number of Stations Shut Down	25	-
Marked Fuel Oil – Commercial seizures	67	771,232
Marked Fuel Oil – Laundry Detections	9	103,650
Marked Fuel Oil – Detections	1,310	-
Marked Fuel Oil – Vehicle seizures	174	-

Other Seizures/Detections

	Number	Volume	Value €m
Cannabis (Herbal & Resin)	724	600 kg	11.3
Cocaine, Heroin	116	51 kg	4.5
Amphetamines, Ecstasy & Other Drugs	5,690	341 kg	5.0
Cigarettes	5,797	40 million	18.9
Tobacco	1,085	4,453 kg	1.8
Other seizures*	2,067	-	2.8
Total	15,479	-	44.3

**Includes alcohol, criminal cash, VRT and other vehicle seizures and excise license detections. Does not include Marked Mineral Oil seizures and detections, see above.*

Prosecutions

	Total
No of serious evasion and fraud convictions obtained	32
No of summary convictions obtained (including non-filers)	1,929
Fines resulting from summary convictions	€5.80m

At year end 150 Revenue Investigations into serious evasion and fraud were on-going with a further 56 cases with the DPP or in the judicial system.

Double Taxation Agreements

	Total
No of Double Taxation Treaties at end 2013	70

Resources

Administrative Budget	No of Staff
€m	31 Dec 2013
393.99	5,745