

# Revenue Commissioners

## Headline Results for 2015

The figures published in this document are preliminary business results of the Revenue Commissioners for the year ending 31 December 2015 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2015, which will be published in April 2016.

## Tax Collection / Timely Compliance / Service

### Exchequer Receipts

Tax Head	2014 €000,000	2015 €000,000
Customs	270	327
Excise	4,991	5,292
Capital Acquisitions Tax	357	400
Capital Gains Tax	561	669
Stamp Duty	1,687	1,268
Income Tax	17,157	18,359
Corporation Tax	4,614	6,872
Value Added Tax	11,153	11,944
Local Property Tax	491	469
<b>TOTAL</b>	<b>41,281</b>	<b>45,600</b>

### Timely Compliance – Business Taxes

Cases	Timely Compliance Rate
Large cases (annual tax liability >€500,000)	99%
Medium Cases (annual tax liability >€75,000, <€500,000)	97%
All Other cases	85%

### Numbers of Customers

	Numbers	% change over 2014
PAYE Employments*	2,511,198	↑ 4.1%
Self-Assessment (Income Tax)	665,516	↑ 4.1%
Companies (Corporation Tax)	175,928	↑ 4.9%
VAT	249,406	↑ 1.2%
LPT**	1,364,084	↑ 0.8%

\* Includes multiple employments and recipients of occupational pensions.

\*\* Designated liable persons

### Service

Contact Type	Numbers
1890 Telephone Service	2,035,150
Correspondence	1,766,726
Electronic Returns	5,314,703
Electronic Payments	1,880,210
Electronic Self Service Transactions	797,510
<b>Total</b>	<b>11,794,299</b>

### Instalment Arrangements

	2014	2015
Number of instalment arrangements	8,908	8,494
Value of debt under instalment arrangements	€104m	€97m

## Home Renovation Incentive

	2015
Number of Properties	17,372
Value of Works	€342m

## Double Taxation Agreements

	Total at end 2015
No of Double Taxation Treaties	72

## Enforcement and Compliance Interventions by Revenue

### Audit/Compliance

Interventions	Numbers	Yield €m*
<b>Totals</b>	461,584	642.5

\*Tax, interest and penalties.

### Publication of Defaulters

	Numbers
No. of cases published with Court imposed fine/penalty	1,257
Value of Court imposed fines/penalties	€3.12m
No. of settlements/determinations published	377
Value of Settlements / determinations	€76.95m*

\*Tax, interest and penalties.

### Prosecutions

	Total
No of serious evasion and fraud convictions obtained	27
No of summary convictions obtained (including non-filers)	2,063
Value of Fines resulting from summary convictions	€6.4m

At year end 122 Revenue Investigations into serious evasion and fraud were on-going with a further 58 cases with the DPP or in the judicial system.

### Special Investigations (including Offshore Assets, Bogus Non-Resident Accounts and Life Assurance products)

Investigation	Yield in 2015 €m	Total Yield €m	Total No. of Cases
<b>Total</b>	63.6	2,808.1	35,354

### Payment Enforcement

Enforcement Action	Number of cases	Yield €m
Solicitor / Sheriff / Attachment	38,340	223.2

## Seizures and Detections

Oils	Number	Volume (L)
Number of Stations Shut Down	15	N/A
Marked Fuel Oil – Commercial seizures	47	215,132
Marked Fuel Oil – Detections	965	N/A
Marked Fuel Oil – Vehicle seizures	153	N/A

Other	Number	Volume	Value €m
Cannabis (Herbal & Resin)	1,024	626 kg	12.4
Cocaine, Heroin	92	95 kg	6.7
Amphetamines, Ecstasy & Other Drugs	3,710	656 kg	4.0
Cigarettes	5,927	68 m	34.4
Tobacco	1,227	2,364kg	1.1
Other seizures*	2,334	N/A	2.2
<b>Total</b>	<b>14,314</b>	-	<b>60.8</b>

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

## Tax Avoidance

	Number
Avoidance Cases settled	160
Yield	€42m
Avoidance Cases On-going	1,045

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2015 Running Costs €m	No of Staff at end 2015
401.1	5,874 (Full Time Equivalent)