

Headline Results 2018

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2018 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2018, which will be published in May 2019.

Customers / Tax Collection

Number of Customers

	Number
PAYE employments*	2,960,162
Self-Assessment (Income Tax)	729,983
Companies (Corporation Tax)	201,223
VAT	259,988
LPT**	1,399,814

* Includes multiple employments and recipients of occupational pensions.

** Designated liable persons.

Collection

Tax / Duty	€m
Customs	333
Excise	5,418
Capital Acquisitions Tax (CAT)	522
Capital Gains Tax (CGT)	994
Stamp Duty	1,453
Income Tax (including USC)	21,242
Corporation Tax	10,385
Value Added Tax (VAT)	14,234
Total	54,581

Note: Figures based on Exchequer Receipts.

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance (PRSI)	11,212
Local Property Tax (LPT)	482
VAT Mini One Stop Shop (MOSS) Scheme	1,049
Health Insurance Levy	738
Insurance Compensation Fund	69

Note: Revenue collects receipts on behalf of a number of other Department or Agencies, those shown in the table are the most significant in monetary terms.

Timely Compliance / Service

Timely Compliance – Business Taxes

Case Size	Timely Compliance Rate
Large cases (annual tax liability >€500,000)	99%
Medium cases (annual tax liability >€75,000, <€500,000)	98%
All Other cases	88%

9,088 taxpayers entered into phased payment arrangements with debt covering €93 million.

Service

Contact Type	Number
1890 telephone service	2,244,965
Correspondence	1,447,768
Electronic returns	7,526,344
Electronic payments	2,415,613
Electronic self-service transactions	1,355,795

PAYE Modernisation

	Number
Individual employers engaged with through Outreach activities	82,031
Revenue information sessions delivered at external events	213
Attendance at 113 Revenue nationwide seminars	20,972
Employee lists submitted by employers	101,053
Employments recorded on these lists	2,187,620
Previously unrecorded employments identified	58,706
Redundant employments ceased	105,589
Payroll submissions for January 2019 from employers	36,273
Employees covered by these payroll submissions	823,710

Double Taxation Agreements

	2018
Number of Double Taxation Treaties	74

Enforcement and Compliance Interventions by Revenue

Audit / Compliance

Interventions	Number	Yield €m*
Risk Management Interventions*	429,402	570.00
Postal items interventions	143,383	2.60
Total Compliance Interventions	572,785	572.60
Debt enforcement (Solicitor / Sheriff / Attachment)	32,653	213.71

*Tax, interest and penalties.

Tax Avoidance

	Number
Avoidance cases settled	22
Yield	€5.7m
Avoidance cases ongoing	912

Publication of Defaulters

	Number
Number of cases published with Court imposed fine/penalty	754
Value of Court imposed fines/penalties	€4.33m
Number of settlements / determinations published	256
Value of settlements / determinations	€41.47m*

*Tax, interest and penalties.

Prosecutions

	Total
Number of serious evasion and fraud convictions	17
Number of summary convictions (including non-filers)	1,423
Fines resulting from summary convictions	€4.41m

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

Investigation	Yield in 2018 €m	Aggregate Project Yield €m	Number of Cases
Total	9.86	2,909.92	38,387

Seizures and Detections

Oils	Number	Volume
Number of Traders closed	12	N/A
Marked Fuel Oil – Commercial seizures	26	109,925L
Marked Fuel Oil – Detections	824	N/A
Marked Fuel Oil – Vehicle seizures	209	N/A
Mobile Accutrace Analyser Tests	847	N/A
Total	1,918	N/A

Drugs	Number	Volume kg	Value €m
Cannabis (Herbal & Resin)	1,384	511.7	9.14
Cocaine, Heroin	153	195.1	16.69
Amphetamines, Ecstasy & Other Drugs	5,633	5,781.1	7.65
Total	7,170	6,487.9	33.48

Tobacco	Number	Volume	Value €m
Cigarettes	3,898	67.77m	41.23
Other Tobacco	1,339	1,871kg	0.98
Total	5,237	N/A	42.21

Gaming and Other	Number	Value €m
Gaming / Amusement Machines	158	N/A
Other Seizures*	1,940	2.54
Total	2,098	2.54

*Includes alcohol, criminal cash, VRT and other vehicle seizures and excise license detections.

Cost of Administration

Running Costs €m	Number of Staff
424.6	6,129 (Full Time Equivalent)