2024

Annual Report

Revenue

Cáin agus Custaim na hÉireann

Irish Tax and Customs

Annual Report 2024

One hundred and second Annual Report of the Revenue Commissioners for the year ended 31 December 2024, including progress on the implementation of Revenue's Statement of Strategy, in accordance with the Public Service Management Act 1997, presented to the Minister for Finance

April 2025

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Our Mission

To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls

Our Vision

To be a leading tax and customs administration, trusted by the community, and an employer of choice

Our Core Values

- Respect
- Professionalism
- Collaboration
- Agility
- Integrity

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Board's Review

During 2024 we continued to deliver on our core task of fairly and efficiently collecting the taxes and duties due to the State. In doing so, we remained focused on providing a range of services which make it as easy as possible for taxpayers and traders, together with their agents and representatives, to understand and comply with their obligations at a time that suits them. A key element of this is the continued enhancement of our online services and self-serve options.

Although the vast majority of taxpayers pay the right amount of tax at the right time, we remain committed to tackling tax and duty non-compliance in all forms. 2024 saw a continuation of our work in assessing and managing risk through the use of real-time data analytics, third party information, and risk assessment programmes.

Our success is underpinned by our ability to harness innovations in technology and business practices. This is further enhanced by our culture, which is built on our core values of respect, professionalism, collaboration, agility, and integrity. These strengths will enable us to continue delivering our core business activities into 2025 and beyond, notwithstanding the ongoing economic uncertainty, both domestically and within the broader international context.

Collection of Taxes and Duties

We play a vital role in securing the taxes and duties used to fund essential public services. Voluntary compliance rates remained high across all taxes in 2024. During 2024, total gross receipts of €152.9 billion were collected, including €30.9 billion in non-Exchequer receipts collected on behalf of Government Departments and agencies. Net tax receipts were €107.1 billion. Corporation tax receipts in 2024 include receipts arising from the Court of Justice of the European Union ruling on State aid in September 2024.

We implement a tailored approach to debt management. This means that we deal with each case on their individual circumstances, and are agile in matching our debt management resources to tax collection risk. We remind taxpayers on an ongoing basis that if they are struggling to pay current taxes, or meet monthly payments under an ongoing Phased Payment Arrangement (PPA), they should engage with us as soon as these difficulties arise, so that a mutually acceptable solution can be found.

As has always been the case, our clear preference is to work with taxpayers who are experiencing temporary cash-flow difficulties. We have a strong track record in successfully agreeing payment terms that take account of the taxpayer's financial circumstances. However, in cases where there is no meaningful engagement by a taxpayer to resolve outstanding returns or payments due, we will proceed with the appropriate collection and enforcement actions which are necessary in order to recover the debt.

One of our key corporate priorities during 2024 was the pro-active management of the Debt Warehouse Scheme, and assisting businesses to exit the warehouse in a viable manner. At its peak in January 2022, €3.2 billion was warehoused under the scheme. Over 93% of that debt (amounting to €3 billion) has now been either settled in full or secured under an agreed PPA.

The vast majority of PPAs set up to repay warehoused debt will be completed within the standard five year period. 97% of these PPAs are actively being adhered to, with payments of approximately €30 million being collected each month.

These results are testament to the pragmatic approach we adopted in assisting businesses to exit the warehouse. We acknowledge the high level of engagement from businesses and their agents in the lead up to the 1 May 2024 deadline.

Just over 7,000 of the businesses that availed of the warehouse failed to engage with us ahead of the key deadline of 1 May 2024. The debt owed by these businesses, which amounted to just over €100 million at that point in time (May 2024), was subsequently removed from the warehouse, with collection and enforcement proceedings applying thereafter to this debt. Some of this debt was subsequently settled in full or secured in a PPA. The remainder is now either being actively pursued or has been deemed to be uncollectible for reasons such as liquidation, examinership, bankruptcy, and business cessation.

Service Delivery

In response to growing expectations from taxpayers and their agents for increased availability of services on a 24 hour basis, and increasing preferences for self-serve options, our business model is 'digital first'. This means that we prioritise the use of our online and electronic channels as a means of supporting and facilitating voluntary compliance.

In 2024, we saw unprecedented levels of activity through our online self-serve channels.

For example:

- there were 25.4 million logins to our quick, easy, and free to use myAccount service,
- almost 6.6 million successful payroll submissions were made by employers, reporting gross pay and pensions of €146.2 billion, and
- we processed 60.5 million customs declarations, up 6.3 million (12%) from 2023.

We leverage technological developments to continually improve our self-service offering and adopt a 'customer centric' approach in designing any enhancements to our services. During 2024, we launched a new online portal for the Special Assignee Relief Programme, to simplify the form completion and application process. Additionally, we continued to support tenants, collection agents, and landlords with transitional filing arrangements as they moved from a paper-based system to the new online Non-Resident Landlord Withholding Tax portal.

We also made the decision to withdraw the A2 tax agent authorisation facility for PAYE taxpayers. This change means that any refund or repayment due to a PAYE taxpayer will now be paid directly to him or her, rather than to their agent. This change does not, however, prevent a PAYE taxpayer from engaging an agent to assist him or her in filing their income tax return or managing their tax affairs, should they opt to do so.

Key to facilitating taxpayers and their agents in self-serving to the greatest extent possible is ensuring that they are aware of, and understand, their tax and duty compliance obligations. We provide round-the-clock information and technical guidance to taxpayers and their agents, through our website and public Tax and Duty Manual (TDM) repository.

We also use public information campaigns to raise awareness of key filing deadlines and other important updates. By way of example, during 2024 we launched our inaugural myAccount campaign to raise awareness among PAYE taxpayers of the range of tax credits and reliefs available, and the need to declare any income earned outside the PAYE system.

We continued our comprehensive outreach program during 2024, engaging directly with taxpayers on a variety of topics. Through our school outreach initiative we aim to educate young people about key taxes they may encounter throughout their personal and professional lives, empowering them to manage their own tax affairs effectively.

Notwithstanding our 'digital first' service delivery model, we are aware that there are some who, for a variety of reasons, may not have access to our online services and therefore need a more traditional service. We continue to facilitate those taxpayers by providing alternative delivery channels to suit their needs. This includes a range of telephone and appointment services, in addition to accepting and responding to enquiries via standard post.

Facilitating Compliance and Confronting Non-Compliance

We monitor tax compliance through a range of risk identification, assessment and evaluation programmes which utilise real-time data analytics and interrogate both taxpayer and third-party information.

This approach enables us to strengthen our understanding of tax and duty compliance behaviour, and to enhance our knowledge of specific sectoral risks. It also enables us to target our resources to prevent or confront non-compliance.

Our 3-level Compliance Intervention Framework (CIF) supports taxpayers in getting things right as easily and cost effectively as possible. Taxpayers who avail of the opportunities to voluntarily address and correct their tax affairs may benefit from experiencing a lower level of penalty and, generally, not risk either prosecution or publication.

Our annual compliance programmes focus on multiple risk areas and business sectors, such as construction, retail, wholesale, social media, digital services, and fast food and hospitality. We also carry out targeted compliance projects, examining specific risks and sectors.

Examples of projects advanced during 2024 include the national share scheme compliance project, and a project examining tax compliance among those who conduct business activities through social media and other online platforms. Key data analytics work carried out during 2024 also included projects to identify the possible manipulation or suppression of sales records on electronic point of sales devices, or other sales software systems.

The enhancement of real-time payroll reporting, since the introduction of PAYE Modernisation on 1 January 2019 and Enhanced Reporting Requirements on 1 January 2024, has resulted in tighter controls being implemented by employers, to ensure that taxable payments and untaxed expenses and benefits are treated correctly and reported upon in real-time.

Pay related taxes account for a significant proportion of Exchequer receipts and, as such, assuring the correct operation of the PAYE system continues to be a major focus of our compliance function. Additionally, the classification of employment status will continue to be a focus area for our compliance activity into the future.

In May 2024 we published new guidance outlining the implications of the judgment delivered by the Supreme Court in The Revenue Commissioners v. Karshan (Midlands) Ltd. in October 2023. We have advised businesses that engage contractors, sub-contractors or other workers on a self-employed basis to familiarise themselves with the judgment and related guidance, and to review their workforce model in light of same. We will work with employers who, having considered the impact the judgement may have for them, wish to regularise their position.

We are committed to resolving tax disputes in a fair, transparent, and efficient manner. We engage constructively with taxpayers and their representatives, using all available dispute resolution mechanisms, where appropriate. Where agreement cannot be reached, taxpayers have the right to appeal certain matters, as prescribed in legislation, to the independent Tax Appeals Commission and thereafter to the Superior Courts, on a point of law.

Building on the successes which our enforcement teams achieved in 2023, we have continued to disrupt and dismantle the core supply chains of those involved in criminal activity. Our teams operate at all main ports, airports and mail centres, as well as at freight forwarding premises. Our teams use a variety of resources, such as mobile x-ray scanners, profiling and intelligence software, and physical examinations in their work.

During 2024, our teams conducted over 16,500 seizures of drugs and illicit tobacco products, seizing goods to the value of almost €343 million. As part of this, our teams have noted a significant increase in the number of individual seizures of cannabis, amphetamines, ecstasy and other drugs.

Smuggling and concealment techniques have become increasingly inventive and complex. Some of the more elaborate concealment techniques uncovered by our teams include purpose-built hidden compartments within the floor area of articulated trucks, concealments within the door of a refrigerated trailer, and deep concealments within industrial machinery.

We continually monitor trends and developments in this space, and use advanced risk analysis, profiling, and intelligence to identify and intercept prohibited or restricted goods intended to be imported into, or exported from, the State.

Our strategy also involves the development and sharing of intelligence on a national, EU, and international basis. This approach enables us to utilise the latest detection methods and technologies to identify and target risk, deploying our resources in the most effective way possible to counteract the tactics of those trading in illicit goods.

Our People, Technology and Capability

We are committed to ensuring that our people have the skills and knowledge to perform their roles to the highest level, and we proudly invest in their development. During 2024, we delivered a wide range of training to our workforce, through a combination of in-house and externally accredited courses. This included comprehensive leadership and management programmes, together with technical training.

One example of the significant enhancements we have made to our training pathways is the restructuring and development of our customs and excise training. During 2024, our teams developed four new self-managed eLearning courses on various topics, together with a five-day in-person prosecution programme. Another standout achievement during 2024 was the launch of our comprehensive ‘Search of Vehicle’ course, which was designed following our team’s participation in several ‘train the trainer’ sessions hosted by the Finnish customs administration’s Centre of Excellence in 2023.

Our core values of respect, professionalism, collaboration, agility, and integrity are embedded in our daily interactions with colleagues and taxpayers. We have built a strong culture of acceptance, inclusivity, and equality among our staff. These principles are evident throughout our new Employee Engagement Charter, which we launched in December 2024.

The new charter provides an understanding of the principles which guide the organisation in delivering our goals and is aligned with our Statement of Strategy. Recognising that our working methodologies have changed significantly, with the majority of staff now availing of blended working arrangements, the new charter outlines a series of shared commitments between the organisation and our staff.

We continued our programme of modernising our systems and underlying technology, to ensure that we have both the IT platform and capability to enable our key business programmes to operate effectively. We also continue to extend the deployment of AI and Natural Language Processing technologies.

During 2024, we launched an internal AI driven assistant, RevAssist, to enable case workers to carry out an intelligent search and query of our full TDM repository. Complementary to the RevAssist tool, we developed an AI driven generator to assist staff in producing first drafts of TDMs. These drafts are then subject to verification and refinement by the relevant subject matter experts, prior to publication.

As part of our Climate Action Roadmap, we made further progress on retiring aging technology stacks from our estate during 2024, and reducing our fleet by 10%. We also vacated a number of offices in a bid to consolidate staff into fewer offices, and work is ongoing to optimise our staff footprint within remaining offices.

Looking Ahead

As we move into 2025, and the years ahead, we remain committed to our core task of fairly and efficiently collecting the taxes and duties due to the State.

We remain focused on prioritising our online and electronic services, and leveraging advances in technology to broaden and enhance the range of self-service options available to taxpayers and their agents.

We will continue to maximise our use of extensive data holdings, third party information, and advanced analytical capability to identify non-compliance and quantify risk, thus minimising the administrative burden on compliant taxpayers. We will also continue to explore and trial ways in which we can utilise technological advances, including AI, to automate certain internal processes as part of our 'Digital Transformation Strategy'. We have strong policies and governance in place covering the use of all IT, including AI, and expanded AI training will be introduced to all our people during 2025.

We will also continue our range of outreach programmes and information campaigns, to strengthen voluntary compliance through education and awareness. This will include providing guidance to property owners ahead of the 2025 LPT revaluation process, and supporting site owners to understand their Residential Zone Land Tax (RZLT) obligations.

RZLT is designed to prompt residential development on land that is zoned and serviced for residential use. The tax applies from 2025 onwards, with the first returns and associated liabilities being due on or before 23 May 2025. Local authorities have prepared and published maps identifying land within the scope of RZLT for 2025.

We will continue to monitor compliance with PPAs set up to deal with warehoused debt, and will use all elements of our Debt Management Service (DMS) system to reduce the balance of non-warehoused debt available for collection.

We will maintain strong working relationships with our national and international crime prevention partners and will deploy the full range of assets available to us, to disrupt and dismantle core supply chains used by those involved in smuggling and illegal activity. Our capabilities in the maritime domain will be particularly strengthened by the launch of a new Customs Cutter, which is expected to come into service in late 2025. We will continue our collaboration with the European Ports Alliance, as part of the EU Roadmap to Fight Drugs Trafficking and Organised Crime.

We will continue to support the Department of Finance in the ongoing evaluation and development of the tax and duty policy framework, particularly in the context of global tax changes and EU developments in the VAT and customs arenas.

The growth in eCommerce has given rise to challenges to both the financial interests of EU Member States, and the health and safety of their citizens. We will continue to engage pro-actively at EU level to bring forward practical legislative and procedural remedies to the risk posed by eCommerce. We will continue contributing to work programmes such as the 'Fit for 55' initiative, the Carbon Border Adjustment Mechanism and the Regulation on Deforestation-free Products.

In partnership with the Department of Finance and Department of Foreign Affairs and Trade, we will play our part in preparing for the Irish Presidency of the Council of the European Union in the second half of 2026.

Conclusion

Our achievements during 2024 are a testament to the dedication and effort of our people.

Their unwavering commitment to excellence has enabled us to adapt to changes in the external business environment, find innovative ways of meeting evolving service expectations, and serve the public with integrity and professionalism. In delivering on our mission we uphold the highest standard of governance, safeguard taxpayer confidentiality, and comply with data protection obligations. These principles will remain a core part of our operations, and guide further evolution, into the future.

Finally, we acknowledge and thank the Revenue staff who have retired in the past year, many of whom dedicated 40 or more years of service to the State, including Commissioner Gerry Harrahill who retired in January 2025.

Revenue Board.
(L-R) Commissioner Ruth Kennedy, Chairman Niall Cody, Commissioner Maura Kiely

Organisational Structure

- **Commissioner Ruth Kennedy**
  - Accountant General's and Strategic Planning Division
  - Customs Division
  - Investigation, Prosecution and Frontier Management Division
  - High Wealth and Financial Services Division
  - Large Corporates Division
  - Medium Enterprises Division
- **Chairman Niall Cody**
  - Business Taxes Policy and Legislation Division
  - Corporate Services Division
  - Indirect Taxes Policy and Legislation Division
  - International Tax Division
  - Personal Taxes Policy and Legislation Division
- **Commissioner Maura Kiely**
  - Business Division
  - Collector General's Division
  - Information, Communications Technology and Logistics Division
  - Personal Division
  - Revenue Solicitor's Division

Revenue Management Committee at Assistant Secretary Level

John Barron - Information, Communications Technology and Logistics Division

Responsible for the provision of secure, reliable, and quality information and communications technology services to help drive the further transformation of our business processes. Also responsible for the management and delivery of logistical services central to running the organisation.

Therese Bourke - Large Corporates Division

Responsible for the management and development of service, compliance, and audit functions for the largest businesses in the State. Also responsible for Pillar Two implementation as well as challenging corporation tax avoidance transactions including abusive transfer pricing.

Brian Boyle - Accountant General's and Strategic Planning Division

Responsible for overseeing the development and implementation of business policies, and monitoring and evaluating national tax compliance risks. Responsibilities also include performance measurement and reporting, statistics and economics research, financial management and accounting, banking functions, and communications and knowledge management.

Noel Brett - Business Division

Responsible for the management and development of service, compliance, and audit functions for entities registered for VAT, RCT, customs, and excise. Also responsible for excise license entities with trade or professional income, proprietary directors, and subsidiaries/parents of Business Division companies.

Orla Campbell - Corporate Services Division

Responsible for human resource management strategies, including workforce planning, recruitment, training and capability development, organisational development, administrative budget management, governance, information compliance, and corporate reform.

Florance Carey - Customs Division

Responsible for the development of customs legislation and systems, and for ensuring the implementation of customs controls. Also responsible for influencing the development of EU policy on all customs related matters, including implementation of the EU Customs Code and representing Ireland's interests at various international fora.

Eugene Creighton - International Tax Division

Responsible for international engagement on direct taxation policy, and on operational matters that include transfer pricing related negotiation, and exchange of information with other tax authorities. Also responsible for monitoring and updating Ireland's tax treaty network.

Jeanette Doonan - Business Taxes Policy and Legislation Division

Responsible for the policy, legislation, and interpretation functions for CGT, corporation tax, and other business taxes. Also responsible for dealing with the administrative aspects of various schemes and reliefs, including film relief, the R&D tax credit, capital allowances, and business incentive schemes.

Orla Fitzpatrick - Medium Enterprises Division

Responsible for the management and development of service, compliance, and audit functions for medium enterprises and proprietary directors, subsidiaries/parents of Medium Enterprises Division companies, Government Departments, and public bodies. National responsibility for the delivery of Revenue's Technical Service.

Deirdre Hanlon - Indirect Taxes, Policy and Legislation Division

Responsible for our contribution to the development of VAT and the various excise duties at national and EU level, and for managing policy, legislation, and interpretation functions for these indirect taxes.

Joe Howley - Collector General's Division

Responsible for the collection of taxes and for the implementation of debt management programmes, including appropriate interventions to maximise timely compliance and debt enforcement action against those who fail to comply. Also responsible for the Central Repayments Office, VIES, Intrastat and Mutual Assistance, VAT modernisation, and systems support and development.

Tom James - Personal Taxes Policy and Legislation Division

Responsible for the policy, legislation, and interpretation functions for personal taxes, capital taxes (excluding CGT), property taxes, RCT, professional services withholding tax, Revenue powers, penalties, interest, taxation of pensions, global mobility issues, and tax appeals.

Maura Kiely - Revenue Solicitors Division

Responsible for providing comprehensive legal support services for the organisation, including in the conduct of litigation and appeals, and in the prosecution of criminal offences.

Fiona Molloy - High Wealth and Financial Services Division

Responsible for the management and development of service and compliance functions for the State's wealthiest taxpayers, for the financial services sector including banking, investment funds, insurance, certain types of pension scheme, and s110 companies. Also responsible for challenging tax avoidance transactions.

Lynda Slattery - Investigation, Prosecution & Frontier Management Division

Responsible for leading our criminal investigation function, ensuring overall supply chain safety and security, managing EU external borders, and implementing national level prohibitions and restrictions. Also responsible for our national investigation functions and the conduct of relevant operations aimed at cross-border fraud, drug smuggling, and diversion of taxable goods.

James Twohig - Personal Division

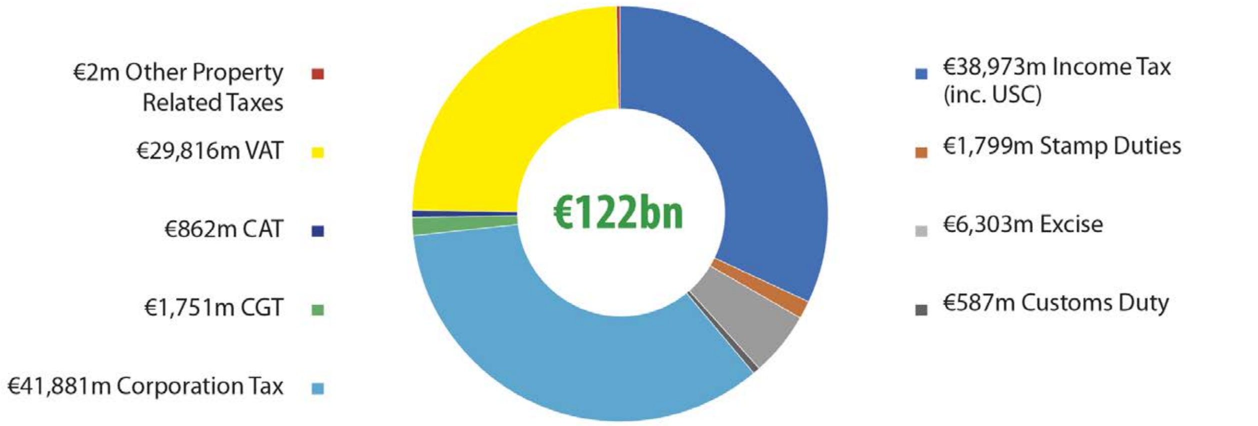
Responsible for the management and development of service, compliance, and audit functions for taxpayers with PAYE income only, or with self-assessed non trading or professional income, and other entities such as trusts, charities and sporting bodies. Also responsible for VRT, LPT, vacant homes tax and stamp duty services.

Main Results 2024

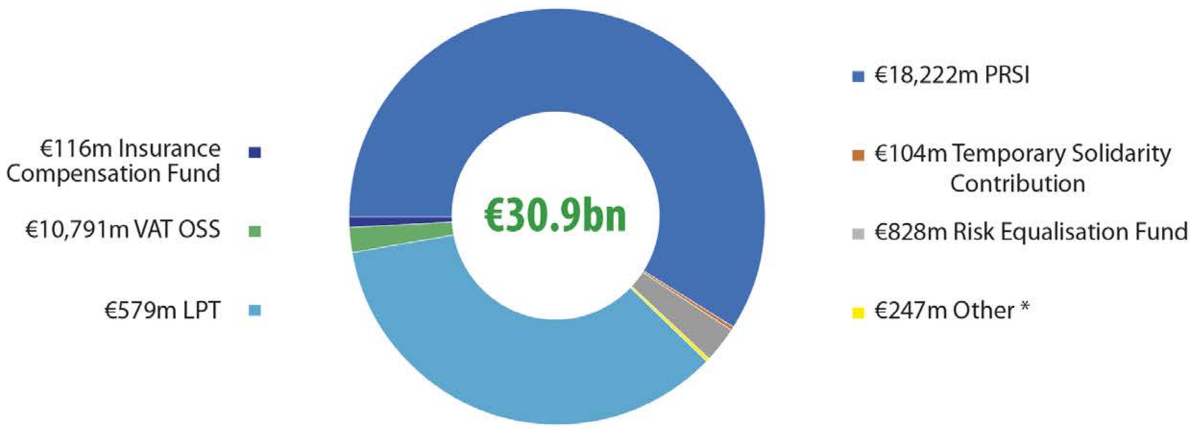
Total gross receipts of €152.9 billion collected, including €122 billion in gross tax receipts and €30.9 billion in non-Exchequer receipts. Net tax receipts were €107.1 billion.

Cost of administration: €581 million

Gross Tax Receipts

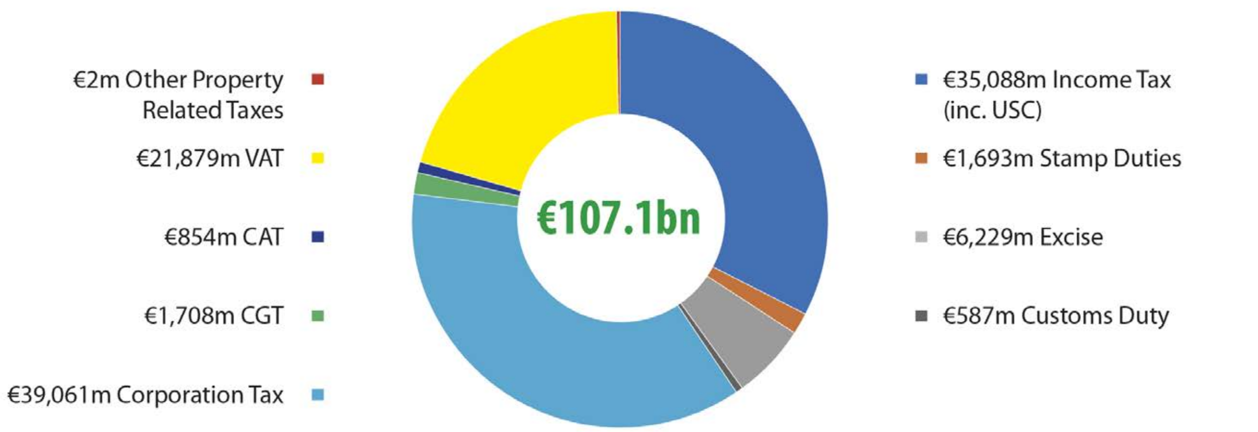


Collection for other Departments and Agencies



* Other includes: €167m Tobacco Excise Receipts, €66m Nursing Home Support Scheme, €13m Other Dues and Levies

Net Tax Receipts



Collection of Taxes and Duties

€152.9 billion

Gross receipts collected, including €122 billion gross tax receipts and €30.9 billion in non-Exchequer receipts collected on behalf of other Departments and agencies

€107.1 billion

Net tax receipts collected, up €19.9 billion from 2023, with the largest receipts coming from corporation tax, income tax and VAT

€3.1 billion

Total tax debt for 2024, which included €1.07 billion of warehoused debt

€3 billion

Warehoused debt which has been settled in full or secured under a Phased Payment Arrangement, equating to over 93% of the €3.2 billion debt included in the warehouse at its peak in January 2022

Service Delivery

Timely Compliance Rates Remained High

99% for large and medium cases, and 92% for all other cases

Increasing Use of Online Services

4.3 million electronic returns processed, across all our online platforms, with almost 16 million electronic payments and repayments being made

Volume of Business

6.6 million successful payroll submissions and 60.5 million customs declarations processed

Direct Contacts When Needed

Over 6 million direct engagements, through telephone calls, online enquiries, written correspondence, appointments and outreach events

Facilitating Compliance and Confronting Non-Compliance

€637 million

Yield of €591 million arising from audit and compliance interventions, together with additional yield of €46 million from tax avoidance cases

€361.3 million

Total value of all drug and excisable product seizures, including cigarettes, tobacco and alcohol

104

Taxpayers published on the List of Tax Defaulters in respect of settlements amounting to €28.1 million and Court determined penalties of €4.5 million

168

Prosecutions secured for serious tax and duty offences, with total fines of €401,520 imposed

Our People, Capability and Technology

6,805

Permanent staff, equating to 6,630 full time equivalents, employed across 70 different office locations nationwide

32,337

Number of training days delivered, with 274 staff successfully completing 3rd level and professional qualifications

53%

Share of Board and Management Advisory Committee who are female, with 61% of all staff being female

10%

Share of our fleet which has been reduced, as part of a number of initiatives aimed at reducing our carbon footprint

Collection of Taxes and Duties

Receipts Collected in 2024

Exchequer Receipts

€122bn gross tax receipts

€107.1bn net tax receipts

Non-Exchequer Receipts

€30.9bn collected

up €4.6bn, or 17%, on 2023

Largest Net Tax Receipts

Corporation tax at €39.1bn

Income tax at €35.1bn

Collections for other Departments/Agencies

PRSI at €18.2bn

VAT OSS at €10.8bn

Return And Payment Compliance

Timely Compliance Rates

99% for large cases

99% for medium cases

92% for all other cases

Tax Paid in Due Month

100% for corporation tax

99% for PAYE/PRSI

98% for non-PAYE income tax

Debt Management

Non-Warehoused Debt

€2bn tax debt for 2024

€1.2bn under collection

€689m under appeal

€110m subject to insolvency

Warehoused Debt

€3.2bn warehoused at January 2022

€3bn has been secured or settled

€172m was deemed uncollectable

€54m is being actively pursued

Phased Payment Arrangements

21,797 arrangements in place, covering debt of €1.4bn

11,399 of these arrangements include warehoused debt of €1bn

Collection Activity

743,023 payment requests issued

515,172 final demands issued

59,498 cases referred to enforcement

€250m yielded through enforcement

Collection of Taxes and Duties

Gross receipts were €152.9 billion in 2024. This includes €122 billion in gross tax receipts and €30.9 billion in non-Exchequer receipts collected on behalf of other Departments, agencies and EU Member States (Table 1).

Net Exchequer receipts were €107.1 billion, up €19.9 billion on 2023. The largest tax receipts were corporation tax, at approximately 36% or €39.1 billion, income tax, at almost 33% or €35.1 billion and VAT, at almost 20% or €21.9 billion (Table 2).

Net non-Exchequer receipts of €30.9 billion included over €18.2 billion in respect of PRSI, and €10.8 billion in respect of VAT One-Stop-Shop Schemes. It also included almost €0.6 billion in respect of LPT.

Overall timely compliance rates for 2024 remained strong. Reflecting the continued culture of strong voluntary compliance, timely compliance rates in 2024 were over 99% for large and medium cases. Timely compliance rates for all other cases in 2024 was 92%, up 1% from 2023 (Table 5).

Debt Management

Our approach to effective debt collection is based on a segmented case management structure. This enables us to implement a tailored approach to debt management and be agile in our response to taxpayer behaviour, and ensures that we can provide greater flexibility in matching our debt management resources to counter tax collection risk.

Although standard debt collection returned to normal in 2024, the impact of the COVID-19 pandemic and the cost of living crisis on debt levels remains evident. The total debt for 2024 was €3.1 billion gross, at 31 December 2024[1]. This included €2 billion in non-warehoused debt.

The non-warehoused debt available for collection at the end of December 2024 was significantly higher when compared to €0.9 billion at the end of 2019. Our DMS system, which we developed in 2019, is now fully deployed in dealing with these outstanding liabilities. During 2024 we made 59,498 referrals for enforcement, yielding €250 million, with €1.2 billion debt being actively pursued. A further €689 million was under appeal, while €110 million was subject to ongoing insolvency proceedings.

Where taxpayers are finding it difficult to meet their current tax payment obligations the advice remains, as has always been the case, to engage with us as soon as such difficulties start to arise, so that an agreed solution can be found. Our Phased Payment Arrangement (PPA) facility provides considerable flexibility to agree a payment plan tailored to individual taxpayers' circumstances, and capacity to pay.

These flexibilities include a reduced downpayment to commence the arrangement, the availability of an extended payment duration and, where necessary, the availability of payment breaks and deferrals if temporary cash flow difficulties arise during the term of an arrangement. A total of 21,797 taxpayers had PPAs covering almost €1.4 billion of debt in place at the end of 2024.

We have a strong track record in successfully working with individuals and businesses to resolve their payment difficulties without resorting to enforcement action. We will only refer outstanding tax liabilities for enforcement action as a last resort, and where there has been no meaningful engagement from the taxpayer. Before any such action is taken, we make every

1 Total debt includes 2024 liabilities that crystallised (i.e. became due) as debt in 2025. At 31 December 2024, non-warehoused debt, excluding uncrystallised debt, for 2024 was €2.1 billion.

effort to engage with the taxpayer to resolve the situation.

We are a notice party for all Examinerships. In determining our position on a proposal, we fully explore the reasonable prospect of the company's survival and consider the best interests of all creditors, including employees. We are also a constructive participant in the Small Company Administrative Rescue Process (SCARP), and opted into 17 of the 29 SCARP cases filed in 2024.

We deal with each individual case on its own merits, and will generally support a case or application to commence insolvency proceedings unless there has been non-compliance with the Taxes Acts, or the company has provided incomplete information or details which are not compatible with information available to us. Where up to date returns have been filed, there is agreement on the outstanding liabilities, and there is positive engagement and full disclosure on all assets and liabilities, we will participate fully in the insolvency arrangement or payment plan, in accordance with the aims of the relevant legislation.

Feature Article – Exiting the Debt Warehouse

One of our key priorities for 2024 was to proactively support businesses in the Debt Warehouse Scheme (DWS) to formulate a plan to pay their warehoused debt, and to engage with us in advance of the 1 May 2024 deadline.

The DWS was introduced in May 2020 to provide a vital liquidity support to businesses dealing with the impact of the COVID-19 pandemic. It allowed businesses to temporarily 'park' eligible taxes on an interest-free basis for a period of time, after which a low interest rate of 3% applied.

This interest rate was subsequently reduced to 0% in February 2024, by the then Minister for Finance, Michael McGrath, as the scheme continued to support businesses as they recovered from the lasting impacts of the pandemic, and the energy crisis which followed.

Over its four year duration, the DWS was very successful in supporting viable businesses and employments during an unprecedented and exceptionally difficult trading environment. At its peak in January 2022, debts totalling €3.2 billion were warehoused for 105,000 businesses, the vast majority of which related to VAT and payroll taxes deducted by employers from their employees.

Businesses availing of the warehouse had until 1 May 2024 to put a plan in place to address their warehoused debt. We conducted extensive outreach ahead of this key date to ensure businesses were aware of the full range of payment options available to them, and the ongoing requirements to ensure they could continue to avail of same. This included:

- direct phone outreach with businesses with the highest value of warehoused debt, to encourage early engagement,
- delivering numerous webinars and information sessions to businesses, agents and sectoral industry representative groups, including a podcast hosted by the Irish Tax Institute as part of their "TaxTalk" series,
- development of an information hub on our website, which included a number of short videos and how to guides, which were updated on an ongoing basis, and
- extending the opening hours of the Collector General Division's phone lines.

In the weeks leading up to the 1 May 2024 deadline, and in the days immediately following, we experienced an extremely high level of contact from businesses and their agents. In 2024, €284 million of warehoused debt was paid by taxpayers, with €100 million of this paid in May alone.

As at 3 June 2024, 12,747 PPAs for total debt of €1.2 billion had been agreed through our online PPA facility. Of the 12,747 PPAs in place, 9,987 PPAs were agreed after 1 April, securing €973 million of warehoused debt. The majority of these PPAs (94%) will be completed within a five year period while the remainder have been agreed for extended timeframes.

As a result of this significant engagement, over €3 billion (93%) of the €3.2 billion included in the warehouse at its peak in January 2022, has been either settled in full (€2 billion) or secured under a PPA (€1 billion).

At 31 December 2024, 97% of the DWS PPAs were being honoured, with approximately €30 million being paid each month. This reflects the effectiveness of the pragmatic and flexible approach we adopted in setting up these agreements.

We will continue to monitor compliance with the terms of these PPAs, and businesses are reminded that in order to continue availing of the 0% interest rate, all current returns and liabilities should be submitted and paid on time, in addition to monthly PPA commitments being met.

We acknowledge the significant levels of engagement by businesses and their agents in addressing their warehoused debt in the lead up to the 1 May 2024 deadline, and also acknowledge the exemplary work of the Collector General's Division during this period.

Of those that availed of the DWS, 7,042 businesses failed to engage with us to formulate a plan to pay their warehoused debt ahead of the key deadline of 1 May 2024. The debt owed by these businesses was subsequently removed from the warehouse. The normal collection and enforcement proceedings applied to this debt with interest applying at the standard rate of 8% or 10%, as appropriate. Additionally, the businesses concerned could no longer benefit from the flexible payment options which were made available to those in the warehouse. A portion of this debt was subsequently settled or secured in a PPA by these businesses.

As at 31 December 2024, total warehoused debt available for collection was €1.07 billion. Approximately €1 billion of this is being collected through PPAs, whilst a further €54 million is being actively pursued. Over the entire duration of the DWS, €172 million was deemed uncollectable for reasons such as liquidation, examinership, bankruptcy and business cessation.

Service Delivery

Enhancing Self-Service Options

Online Services

25.4m myAccount logins

4.3m electronic returns processed

2m local properties returned

210,924 eTax Clearance Certificates issued

Electronic Payments

13.8m electronic payments, worth €136.4bn, made to Revenue

2.1m electronic repayments, worth €13bn, made to taxpayers

Revenue Website

42.8m website visitors

95.5m webpages viewed

2.3m documents downloaded

Technical Guidance

10,000 eBrief subscribers

1,291 Tax and Duty Manuals available

342 opinions and confirmations issued

Playing Our Part Internationally

Mutual Assistance

2,438 requests received by Revenue

456 requests issued by Revenue

Competent Authority Negotiations

67 MAPs completed

10 bilateral APAs concluded

Providing Direct Support

Direct Customer Contacts

4.1m items of correspondence actioned

1.9m telephone calls answered

77,800 in-person visits to public offices

Face-to-Face Outreach

2,175 appointments provided

90 national events attended

50 information sessions hosted

Supporting Legitimate Business and Trade

Employers

6.6m successful payroll submissions

€146.2bn gross pay and pensions reported

€31.6bn income tax and USC paid through Revenue payroll reporting

Customs Traders

60.5m customs declarations processed

399,788 freight movements from GB, 90% of which was green routed

10,153 new EORI numbers issued

Service Delivery

Our core task is to fairly and efficiently collect the taxes and duties due to the State. Key to our success in that regard is our agile and responsive service for compliance delivery model.

This delivery model is based on the evolving needs of taxpayers and their tax agents, and the continually changing economic and business environments they operate in. As such, and in line with the 'Public Service Transformation Strategy 2030', our business model is 'digital first'. This means that we prioritise the use of our online and electronic self-service channels as a means of supporting and facilitating voluntary compliance.

This approach recognises changing taxpayer and agent expectations and preferences in respect of the ability to self-manage their own, or their clients', tax affairs at a time of their own choosing. We leverage the benefits of technology and data insights to continually enhance the services we provide, across a range of platforms, with a view to improving taxpayer experience and minimising compliance costs for taxpayers.

We do, however, remain aware that there are some who need a more traditional service. We continue to facilitate those who, for a variety of reasons, may not have access to our online services, and provide alternative delivery channels to suit their needs. This includes a range of telephone and appointment services, in addition to accepting and responding to enquiries via standard post.

Enabling Real-Time Self Service

Our service design is focused on providing a suite of easy to use online services that maximise process automation, where appropriate, and allow taxpayers and tax agents to self-serve to the greatest extent possible.

Our online services, such as myAccount, ROS and the Customs Automated Import and Export Systems (AIS/AES), are available 24 hours a day, 7 days a week. These channels are the quickest, easiest and most convenient ways for taxpayers, businesses, agents and traders to do business with us. In most cases it will be possible for the relevant transaction to be completed instantaneously, without any need for further contact with us.

During 2024, there were 25.4 million logins to our myAccount system, and over 1.4 million 2023 PAYE income tax returns were processed during the year. From these returns, €725 million was refunded into taxpayers' bank accounts, with 97% of refunds being processed within five working days.

Feature Article - Revisions to A2 PAYE Agent Process

PAYE taxpayers may choose to use an agent or tax preparation service to assist them in reviewing their Preliminary End of Year Statement (PEOYS) or filing a return. Where a PAYE taxpayer opts to appoint an agent, that agent will have access to the taxpayer's Revenue record, including their PEOYS and pre-populated income tax return.

Previously, taxpayers could complete an Authorisation Form PAYE A2, which authorised agents to receive refunds or repayments of income tax or USC into their bank account, on behalf of a client. Following a review of the A2 process and the trends in filing since the introduction of PAYE Modernisation, we decided that the A2 facility would be withdrawn for any new clients who sign up to an agent with effect from 1 January 2025. For existing clients who had already engaged an agent prior to this date, the facility would be withdrawn with effect from 31 December 2025.

This means that, with effect from the relevant date, where a refund or repayment of income tax or USC is due to a taxpayer, it will be paid directly to the taxpayer. This does not impact upon a taxpayer's ability to appoint an agent to assist them in managing their tax affairs, or prevent an agent from accessing their client's Revenue record or providing services in respect of same.

This change was made in the best interest of taxpayers because it will:

- mitigate the risks of unauthorised changes being made to the taxpayer's bank details on Revenue record,
- reduce the instance of agents submitting returns for only those tax years in respect of which a refund arises (where there are income tax returns outstanding for multiple years, with an underpayment arising in some of those years), and
- eliminate complaints made to Revenue that agents are not passing on refunds to their clients.

This change will also mean that scenarios where agents retain refunds, because they have been unable to make contact with their client, will no longer arise. It further removes any potential misunderstanding that Revenue has a role in the payment of a tax agents fees.

We recognise the valuable contribution that tax agents make in helping their clients voluntarily comply with their tax and duty obligations. As previously outlined, withdrawing the A2 process will not prevent PAYE taxpayers employing an agent to file their PAYE returns. PAYE agents will be able to charge their clients for their services in the same way as all other agents, as the A2 process is not available for agents who operate under other tax heads.

To facilitate engagement with agents on this change a working group with representatives from the major PAYE agents was formed in 2024. The focus of this group is to minimise disruption to taxpayers and agents in implementing these changes, and the forum provides a platform for engagement with agents on the practical considerations of same.

When updating their client records, agents should ensure that their client bank account details are correct. Taxpayers can also check the bank account registered on their Revenue record and make any necessary amendments to same through myAccount, or when completing a PAYE income tax return.

Positive engagement from agents is critical to ensuring these changes are successfully implemented, and we welcome input we have received from agents on this matter to date. We will continue to work closely with agents on this change, and will be monitoring the situation in real time, to ensure this initiative continues to benefit taxpayers.

A total of 4.3 million electronic returns, across all platforms, were processed during 2024. On foot of these returns, 13.8 million electronic payments, with a value of €136.4 billion, were made to Revenue whilst 2.1 million electronic repayments, with a value of €13 billion, were issued to taxpayers by Revenue.

There were 4.4 million PAYE employments registered in 2024, and over 6.6 million successful payroll submissions were made during the year. Gross pay and pensions of €146.2 billion were reported through these submissions, and income tax and USC totalling €31.6 billion were paid through Revenue payroll reporting. Additionally, there were 1.4 million submissions under Enhanced Reporting Requirements, covering over 12 million payments to the value of €1.6 billion.

From a customs perspective, we processed 60.5 million customs declarations, up 6.3 million (12%) from 2023. This includes import, export and transit declarations. Our AIS handled over 83 million messages in 2024, with a peak of 521,000 messages in a single day on 6 December, whilst our AES handled almost 5 million messages (excluding inter Member State messaging) with a peak of 471,000 in the month of November. Our export release verification service also handled almost 5 million requests, with a peak of almost 570,000 in the month of May.

We endeavour to continually improve our service offering, with a view to supporting and maintaining the culture of high voluntary tax compliance which is evident in our society. We also remain committed to exploiting technological advancements to enhance self-service options where possible. In designing new services we adopt a 'customer centric' approach, with a view to further enhancing voluntary compliance.

On 1 January 2024, we launched a new online portal for the Special Assignee Relief Programme (SARP). This eSARP portal enables employers to submit Form SARP 1A and SARP Employer Returns online. A suite of user-friendly features within the portal simplifies the form completion and application process as follows:

- ‘tool tips’ included throughout the portal explain legislative and technical terms for employers,
- partially completed forms can be saved prior to submission,
- SARP Employer Returns are pre-populated based on information available to us, and
- the live application status of Form SARP 1As can be viewed on ROS.

The launch of the eSARP portal significantly reduces the time it takes employers to complete the SARP Employer Return, and the processing times for SARP 1A applications. The inbuilt management tools within eSARP also increase the accuracy of information contained in SARP Employer Returns, providing assurance for us in managing SARP.

Changes implemented under Finance Act 2022 facilitated our goal of modernising the existing process by which Non-Resident Landlords (NRLs) pay tax in the State on their Irish rental income, introducing a real-time mechanism for withholding the relevant tax due from rental payments made to NRL.

In 2023 we launched the Non-Resident Landlord Withholding Tax (NLWT) portal, enabling tenants and collection agents to make an electronic rental notification and remit tax due, when making payments to a NRL. During 2024 we facilitated transitional filing arrangements, continuing to support tenants, collection agents, and landlords as they moved from the paper-based system to the online NLWT system.

We also assisted tenants and collection agents in moving from cheque and EFT payment methods to online payments, including the set-up of recurring direct debit payments. We used this information to pre-populate NRL income tax returns with details of tax already withheld and remitted to us, by their tenants and collection agents, easing the filing process for NRLs.

In the 18 months following the launch of the NLWT system, over 108,000 rental notifications were received, and withholding tax of €45 million was remitted in respect of gross rental payments amounting to €225 million. Some 6,550 NRL returns were populated with this rental notification data.

During 2024, we also pre-populated the following information on self-assessed income tax returns:

- payments made by the Department of Agriculture, Food and the Marine,
- tenancies registered with the Residential Tenancies Board,
- amounts paid under the Housing Assistance Payments scheme, and
- payment notification data for eProfessional Services Withholding Tax.

We continued to manage the Central Register of Beneficial Ownership of Trusts, which helps to prevent money laundering and terrorist financing by improving transparency on who ultimately owns and controls Irish trusts. The beneficial owners of a trust must be registered within six months of the establishment of a trust.

The number of trusts registered by the 31 December 2024 was 13,382, with 79,772 beneficial owners registered. This was an increase of 21% and 59%, respectively, on the numbers registered at the end of 2023.

Our 24/7 online Phased Payment Arrangement (PPA) facility continued to provide essential services to support those having difficulty in meeting their ongoing tax liabilities during 2024. As at 31 December 2024, a total of 21,797 PPAs were being actively managed through our Debt Management Service (DMS) system.

This self-service facility provides taxpayers with up-to-date information on their liabilities and outstanding returns, and guides them through the process to apply for and secure a PPA. We also allow taxpayers considerable flexibility to avail of payment breaks and payment deferrals if temporary cash flow difficulties arise during the term of a PPA. Taxpayers can use our online PPA facility to self-manage any adjustments they may need to make to their payment terms.

From a customs perspective, we deployed the New Computerised Transit System Phase 5 for all inbound and outbound transits, and provided support to both carriers and IT software houses to submit safety and security declarations into the EU's Shared Trader Interface for maritime traffic. We also implemented significant technical improvements to our AIS.

Providing Round-the-Clock Guidance

We carry out detailed analysis of taxpayer contacts on an ongoing basis, to identify areas where taxpayers may be experiencing difficulties in meeting their tax and duty obligations, and take action to proactively assist them. This includes the provision of tailored guidance and support which addresses the diverse needs of individuals, businesses and MNEs.

Our Tax and Duty Manuals (TDMs) set out the rules, guidelines and procedures applicable to a vast range of tax matters. As at 31 December 2024, we had published 1,291 TDMs. Some key TDM updates which issued during 2024 are set out below.

- Publication of a new TDM, Part 05-01-30, outlining the implications for determining employment status for taxation purposes, arising from the Supreme Court Judgment in the Karshan case. This TDM explains each of the steps involved in the decision-making framework, and includes a number of practical examples which will assist businesses in determining what this Supreme Court Judgment means for the taxation of workers they engage.
- Publication of new guidance on the application of the VAT Refund Order for flat-rate farmers. The guidance sets out the type of expenditure on which VAT can be reclaimed, and how such claims can be made. In developing this guidance, we engaged extensively with the farming sector and relevant representative bodies.
- Publication of two new TDMs, Part 04A-01-01 and Part 04A-01-02, on the operation of the primary legislation to implement the EU Minimum Tax Directive, which was closely modelled on the OECD Pillar Two GloBE model rules. As part of this work, we collaborated with key stakeholders with a view to providing clear and comprehensive guidance on how the new rules operate.
- In the VAT arena, we published and updated a range of guidance setting out the VAT treatment of share transactions and trading platforms, construction services, fixtures and fittings, and negotiation services. In addition, we updated several existing TDMs to provide further clarity on the VAT treatment for certain transactions and businesses, including stock exchange fees, factoring and invoice discounting, services of solicitors, adjustments required for unpaid consideration, and the VAT recovery rules for motor vehicles.

New and updated TDMs are published on our website at the same time as they are published for our staff, ensuring that our people, taxpayers and tax practitioners have access to the same information and guidance at the same time. An eBrief notification issues, by email, when a new TDM is published or an existing TDM is updated. 339 eBrief notifications were published during 2024. Any practitioner or member of the public can subscribe to our eBrief alert service and as at 31 December 2024, there were almost 10,000 subscribers to the alert service.

We provide guidance and information about our services on our website, www.revenue.ie. In doing this, we set out what can be complex tax rules in as straightforward a manner as possible. We endeavour to tailor content to meet the diverse needs of our website users.

We continue to prioritise the accessibility of our website to the widest possible audience, regardless of the particular user's technology or ability. We ensure that the content on our website is relevant, current, and accurate, by continually updating the content and regularly reviewing our website users' feedback.

We provide enhancements to our website where required, and continuously improve the way that users can locate content. By way of example, during 2024 we undertook a comprehensive redesign and restructuring of the statistics and research section of the website to improve its usability.

We also implemented a number of changes to the website, in consultation with the National Disability Authority, to improve accessibility and readability. Our Access Officers provide further assistance to taxpayers with a disability or requiring additional assistance to access or use our services. These officers act as a point of contact within our main Divisions, and assist taxpayers by arranging services such as appointments, sign language translations, and the provision of documentation in braille, large print, or audio format.

Our Irish Policy Unit (Rannóg na Gaeilge) is based in Geata na Cathrach, Galway, and provides a comprehensive translation service, ensuring that guidance and content published on our website is available in Irish. During 2024, the team translated in excess of one million words.

Driving Voluntary Compliance Through Awareness

We remain committed to supporting a culture of high voluntary compliance. We provide services and guidance that make it as easy as possible for taxpayers to understand and comply with their tax obligations. This includes the provision of up to date information on changes and developments in tax rules, pre-populating returns with all information available to us, and hosting a range of public awareness and information campaigns.

In 2024, we continued our comprehensive outreach program, aimed at raising tax awareness and engaging taxpayers, through attendance at both national and local events, school visits and webinars. These initiatives provide excellent opportunities for direct engagement and interaction with a diverse range of taxpayers and stakeholders, on a variety of topics.

National events attended in 2024 included:

- the Ideal Homes Exhibition in Dublin,
- the National Ploughing Championship in Laois,
- the Pregnancy and Baby Fair in Dublin,
- the Summer Show in Cork,
- the 50 Plus Show in Cork, Dublin, Limerick and Galway, and
- the Property Show in Dublin.

We also hosted a number of in-house initiatives, targeted at specific taxpayer groups. One such initiative was the 'Over 65's: All You Need to Know About Tax' event series. These events were held in Dublin, Dundalk, and Donegal, and built on the success of the 'Age Week' initiative we launched in 2023.

The information provided during these events covered tax matters related to different life events. The agenda was driven and chosen based on our analysis of common queries we receive from this cohort of taxpayers. The events featured presentations on topics such as self-assessment, CAT and LPT. Other agencies and organisations, such as the Department of Social Protection, The Law Society, and Citizens Information, also attended and made presentations on 'State Pensions and Carers' and 'Making a Will'.

The inclusion of Irish Sign Language interpreters during 2024's events further expanded the inclusiveness and accessibility of same. Over 450 taxpayers participated in the initiative. Feedback was overwhelmingly positive and plans are underway to further extend the range of events planned for 2025.

Feature Article – School Outreach Initiatives

We understand the importance of educating young people about the key taxes they may encounter throughout their personal and professional lives. Our goal is to empower young people to manage their own tax affairs effectively.

In 2023 we designed a bespoke tax education resource for Transition Year (TY) students and have been working with key stakeholders in the education sector to promote awareness of the module and the resources available. We regularly update this material to reflect changes in the tax code. Almost 1,000 teachers and educators have subscribed to receive updates about the latest information on our tax education resources.

We promoted the availability of the TY Module through different financial literacy and education events, including:

- the annual OECD led Global Money Week, a worldwide financial awareness campaign for children and young people, and
- Maths Week Ireland, an all-island initiative promoting positive attitudes towards mathematics, and highlighting its importance in our lives.

We spoke to teachers and educators about the resources available whilst attending the Education and Training Boards Ireland Principals' and Deputy Principals' Conference, the Institute of Guidance Counsellors Conference, and the Irish Maths and Business Studies Teachers Association Conferences.

During 2024 we continued to expand our range of school outreach programmes. Representatives visited a mixture of DEIS, Community and Private schools, Co-Ed institutions, and Gaelscoileanna across the country.

Revenue staff attending a school outreach event

Events carried out as part of this programme focused on the needs of young people, equipping them with the knowledge and tools needed to navigate the tax system. Topics covered included registering for MyAccount, understanding payslips, and avoiding emergency tax. Initially piloted in 2023, this initiative expanded to nearly 100 institutions nationwide, reaching over 10,000 students, during 2024.

We also participated in the Association for Higher Education Access and Disability's 'Think Twice' programme, which aims to prepare young people for the world of work. During this event our representatives helped graduates navigate our myAccount service and provided information on available tax credits and reliefs.

During 2024 we provided vital support to the Department of Finance in the development of its 'National Financial Literacy Strategy 2025'. We participated in the European Commission Project Group on Tax Education (DG TAXUD), as a member of the steering committee. The DG TAXUD aims to educate young European citizens about the ways tax affects their lives, and how green taxation initiatives can play an active and positive role in supporting national and EU climate and energy policies.

During 2025 we will continue to update and expand the range of educational tax resources available on our website. We will also increase the number of school visits we carry out, with a focus on DEIS schools and outreach events aimed at addressing the needs of marginal and disadvantaged groups. As part of this outreach programme, we will continue to promote the career opportunities that are available within our organisation.

The full range of educational tax resources we provide can be accessed at www.revenue.ie/taxeducation. Teachers and educators can also use this section of our website to subscribe to our quarterly newsletter and updates on our educational resources, and can submit an enquiry form in relation to a school visit.

In addition to outreach events, we hosted a number of free informational webinars on various topics. These webinars assist stakeholders in understanding tax obligations under various tax heads, and raise awareness of some of the reliefs and supports available to taxpayers and their tax agents. The details of some of these webinars are set out below.

- Help to Buy Scheme (HTB) – In an effort to facilitate engagement on the HTB claim process we hosted a number of webinars aimed at large building contractors and Local Authorities. These webinars were attended by over 250 entities. The discussions during same related to matters such as property valuations, loan-to-value ratios, and the contractor's role in verifying the sale of a property.
- Enhanced Reporting Requirements (ERR) – In the initial period following the implementation of ERR, we hosted almost 40 information sessions with over 25,000 employers and agents attending, to provide them with help and support in fulfilling the new reporting requirements. Ongoing collaboration with stakeholders was a high priority for us throughout this period, and the co-operation and contribution of employers and agents during the change management process was paramount to its implementation.
- Debt Warehousing Scheme (DWS) - In advance of the 1 May 2024 deadline under the DWS, significant outreach was undertaken to encourage businesses and their agents to engage with us on plans to repay their warehoused debt. This outreach included a range of webinars and podcasts, delivered in partnership with industry and professional representative bodies, and increased awareness of the full range of payment options and flexibilities available, and the requirements for availing of same.

A key element of our service to support voluntary compliance is the provision of timely information and updates relating to tax obligations and the range of services we provide to assist taxpayers in meeting same.

During 2024 we ran a number of information and awareness campaigns, covering topics such as the self-assessed income tax pay and file deadline, and obligations in respect of vacant homes tax and LPT. These campaigns used a range of media channels, including radio and social media.

Feature Article – myAccount Information Campaign

myAccount is a single access point to our secure online services for taxpayers who are in receipt of income which is subject to tax under the PAYE system. The service is quick, easy and free to use, and is available 24 hours a day, 7 days a week. This makes it easy for PAYE taxpayers to manage their own tax affairs at a time that suits them.

At the close of each tax year, PAYE employees are provided with a Preliminary End of Year Statement (PEOYS) through myAccount. This statement is generated based on all information available to us, and offers a preliminary calculation of the taxpayer's income tax and USC liabilities for the year. It will indicate if the provisional tax position for the year is balanced, underpaid, or overpaid.

PAYE taxpayers can then submit an income tax return to ensure they have claimed any tax refund they are due. If we owe a taxpayer money, they will generally receive their refund within days. If a PAYE taxpayer owes us money, we will work with them to find a suitable payment option. In most cases, any underpayment will be collected by reducing the taxpayer's future tax credits over a four year period.

We use all information available to us to pre-populate returns. Therefore, for the vast majority of PAYE taxpayers, filing a return is a straightforward process which they can complete themselves. PAYE taxpayers are simply required to review the information pre-populated on their return for completeness and accuracy, and add details of any additional tax credits or reliefs they are entitled to, or declare any additional income they have earned.

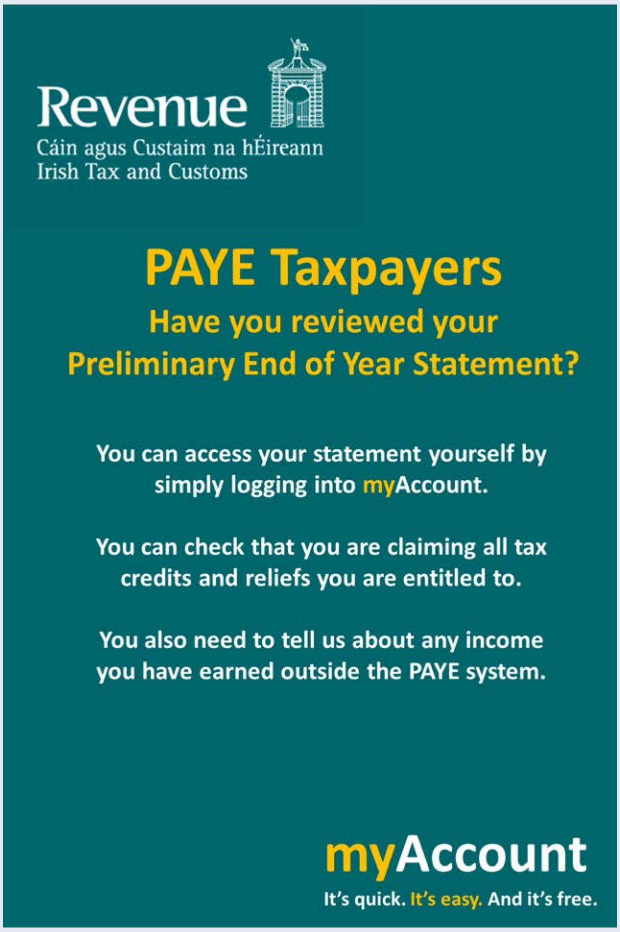
In January 2024, together with the then Minister for Finance, Michael McGrath, we launched a public information campaign to encourage PAYE taxpayers to use the myAccount service to finalise their tax position for the previous year. The campaign also highlighted the range of tax credits and reliefs available, and reminded PAYE taxpayers that they have up to four years to claim any additional tax credits and reliefs they are due for a tax year.

The information campaign used print, radio and social media channels to communicate with PAYE taxpayers. This supplements the direct correspondence campaign which has been ongoing in this space for a number of years. As part of this correspondence campaign, we issued over 700,000 letters to PAYE taxpayers since the beginning of 2022 (193,000 of which issued in 2024), encouraging them to use our myAccount service to finalise their tax position for the relevant year.

To further assist PAYE taxpayers in finalising their tax position, we published detailed step-by-step guidance and videos on how to review a PEOYS and submit a PAYE income tax return through myAccount.

The campaign has had a positive impact on taxpayer engagement levels, and demonstrates an increased willingness among PAYE taxpayers to engage directly with us to ensure that they are claiming all relevant tax credits and reliefs. We have

myAccount campaign asset



myAccount campaign asset

also seen longer-term, positive, behavioural changes since the launch of this information campaign as set out below.

- Prior to the campaign's inception, approximately 30% of PAYE taxpayers filed their return within two months of the end of the relevant tax year. For the 2023 tax year, this percentage increased to 53%.
- Of the taxpayers contacted during the campaign who had not filed a return in the preceding four years, approximately 15% continue to file returns.

A second information campaign was launched in February 2025, and early analysis of return filings prior to and after the launch of the campaign indicates a continuation of the trends noted to date. We will continue to build on this momentum going forward, empowering PAYE taxpayers to self-manage their own tax affairs at a time that suits them.

We also engage and consult with agents, and industry and business representatives, through a range of initiatives and forums. Through this engagement, we support practitioners and representatives in the work they do to assist their clients and members to comply with their tax obligations on a timely basis.

We engage with practitioners regularly through the Tax Administration Liaison Committee (TALC) forum to discuss, review and make recommendations relating to the administration of the tax system. TALC consists of Main TALC and five standing sub-committees.

We held the position of Chair of Main TALC in 2024, and hosted four meetings of this group over the course of the year. The meetings reviewed the work-plans and progress of each of the five sub-committees, and also facilitated meaningful engagement with practitioner bodies on administrative matters impacting a wide range of taxpayers. This included progress on the implementation of ERR, the conclusion of the DWS, and various updates to our business processes and systems.

We held a number of dedicated TALC BEPS sub-committee meetings to address stakeholder queries with regard to the operation of the Pillar Two rules. These meetings highlighted a number of technical issues to be addressed in the Pillar Two guidance materials. Our Business Tax Registration Unit also presented to TALC Indirect Tax sub-committee on VAT Registrations, and highlighted issues that may result in a refused registration.

Two ad-hoc sub-groups of TALC were established in late 2023 and early 2024. Through the TALC ERR sub-committee we engaged with practitioners to discuss the introduction of the new employer reporting obligations. This collaborative approach has allowed for engagement on the practical and operational aspects of the new reporting regime, and the implementation of same. This group met eight times during 2024.

The TALC sub-committee on the simplification of business reliefs for SMEs met regularly in the first half of the year, and presented its report in June 2024. The objective of this sub-committee was to modernise and simplify access to business reliefs for the SME sector, and the sub-committee's final report set out a number of administrative recommendations. Work is ongoing to implement these recommendations, and regular progress updates are provided to practitioners at Main TALC.

Feature Article - Medium Size Tax Agent Survey 2024

As part of our ongoing commitment to engage with stakeholders, we conducted a survey among medium sized tax agents during 2024. The purpose of the survey was to seek feedback from tax agent businesses to further inform our understanding of the issues they face in engaging our services, and to help us improve the quality of the service we provide.

Trust in our services and systems, including our ability to administer the tax code in a fair and consistent manner, protect personal information, and maintain taxpayer confidentiality, is a key priority for us.

This trust is key to supporting engagement with taxpayers and agents, and the overall effectiveness of the tax system. We therefore welcome the finding that a very high percentage of tax agents trust us to protect their clients' information and deal with their clients fairly. We will continue to build upon and maintain taxpayers' trust in our administration of the tax system.

A large portion of respondents expressed satisfaction with many of the individual services we provide, with respondents' assessment of various attributes such as accessibility and ease of use scoring particularly highly. We will take survey responses, including respondents' assessment of response times, into account as we continue to evolve and invest in our response to taxpayers' changing needs.

Respondents were also favourable in their views on the conduct and professionalism of our staff, particularly during compliance interventions. Respondents broadly agreed that our people demonstrate knowledge and expertise, and ensure privacy and discretion in their dealings with agents and their clients.

It is also noted that a high proportion of tax agents use our website to access information about our services and tax rules, and find it to be a useful resource in their work. Many respondents also highlighted the positive experiences they have had with our webinars, a recent addition to the suite of communication channels we use.

We seek to maintain the highest service standards when dealing with taxpayers and agents, ensuring our approach is underpinned by our core values of integrity, respect, professionalism, collaboration, and agility. Our website is also kept under constant review, ensuring the content is relevant, current and accurate. We therefore welcome the survey findings as a strong reflection of our ongoing efforts in these contexts.

We appreciate the time taken by all those who participated in and responded to the survey, and thank them for their input and feedback. We will use the responses received to help us further understand and meet taxpayer and agent needs going forward.

91%
trust us to keep their clients information safe

84%
trust us to deal with their clients fairly

75%
agree our people show descretion and expertise

74%
found revenue.ie to be of assistance in their work

Providing Direct Support When Needed

During 2024 our teams answered almost 1.9 million telephone calls from taxpayers and tax agents, an increase of over 10% on the number of calls answered during 2023. From a customs perspective, we answered 11,308 calls to our Customs Division Helpdesk, whilst our separate 24/7 Customs Helpline, which deals with queries from trade and business on customs clearance, and import and export controls, answered 39,065 calls during 2024.

To improve taxpayer experience, we introduced a 'hold my place in queue' feature on some of our phone lines in 2024. This feature eliminates holding periods on relevant phone lines by allowing taxpayers to leave their contact details and subsequently receive a call back from us once their call reaches the top of the queue.

Our national appointment service allows taxpayers to choose a time convenient for them to meet with a member of our staff, eliminating waiting times. We offer an in-person appointment service in our public offices in Dublin, Cork, Galway, and Limerick. Appointments at other locations are facilitated on a case-by-case basis. Where taxpayers cannot avail of an in-person appointment we offer a virtual (video) appointment service, which gives taxpayers even greater flexibility and convenience, by eliminating the need to travel.

Recognising that not all taxpayers have access to the internet or a smart device, we introduced an in-office virtual appointment service, RevConnect, in 2023. RevConnect allows a taxpayer to conduct a virtual appointment from certain locations, using our facilities. The service was initially launched in Letterkenny and Tralee. It was expanded to Leabharlann an Ceathrú Rua, Galway, and The Glen, Waterford, in 2024. It is expected that this service will be extended to further locations in 2025.

Over 85% of the enquiries received via our appointment line during 2024 did not require an appointment, with the callers being directed to the most appropriate service channel, based on their individual needs. An appointment was required for the remaining 14% of enquiries and, over the course of the year, 128 virtual appointments and 2,047 face-to-face appointments were provided. Over the course of 2024 there were a further 77,800 in person visits to our public offices.

We responded to almost 4.1 million items of correspondence during 2024. This included both postal correspondence and online engagement through myEnquiries. Our work to support customs during 2024 also included handling 134,791 queries from trade seeking support in the submission of declarations across all of our customs systems.

The Rannóg na Gaeilge also supports our national appointments service, by facilitating appointments through Irish, and provides an Irish language service on our national PAYE, business taxes and employer helplines. During 2024, the team answered 4,467 calls and replied to 682 written enquiries in Irish.

The team also participated in a number of events, as part of our school outreach programme. This included presentations made at a number of Gaelscoileanna and to translation students at the National University of Galway, outlining how to register for MyAccount, read a payslip, avoid emergency tax, and understand tax rate bands and credits. During these events students were also informed about the career opportunities for Irish speakers in our organisation.

The Rannóg na Gaeilge has national responsibility for managing our compliance with the provisions of the Official Languages Act 2003 and related Regulations, and for the implementation of our Irish Language Scheme commitments.

We have complied with all of our obligations in relation to the Official Languages Act 2003 to date. In that regard, we have appointed a member of staff from senior management to oversee our compliance with our obligations, respond to all written communication in the official language in which it is initiated, and issue all key publications in both Irish and English simultaneously. We have also met our obligations in relation to advertising directly through Irish language assets, and advertising spend attributed to Irish language mediums.

The Revenue Technical Service (RTS) plays a pivotal role in promoting voluntary compliance and is an essential support system for taxpayers and tax agents. Operating across the organisation, the service addresses complex technical issues and provides clarity for both tax agents and taxpayers by providing them with a means to formally seek an opinion or confirmation where there is a doubt in relation to the application of tax law for specific transactions or situations. During 2024, 256 opinions or confirmations were issued through the RTS.

Revenue opinions have a maximum validity period of five years and, in December 2023, we issued a reminder (eBrief No. 258 of 2023) advising that opinions provided between 1 January and 31 December 2018 were subject to review. Taxpayers wishing to continue relying on opinions issued during 2018, in respect of a transaction, period or part of a period commencing on or after 1 January 2024, were required to make an application for a renewal or extension of the opinion on or before 29 March 2024. We received applications to renew or extend six such opinions within the relevant timeframe.

As distinct from the full range of opinions and confirmations provided through the RTS, Relevant Tax Opinions (RTOs) are those that are provided to companies and other entities only (not to individuals or for the benefit of individuals) and in respect of direct taxes only (e.g. corporation tax, business income tax, stamp duty and CGT). Where an RTO has a cross-border element, it is exchangeable under the exchange of information instruments. During 2024, we provided 80 RTOs on complex technical issues to companies and other entities (Table 9).

We service our policy of supporting voluntary compliance for large corporate groups through our Co-operative Compliance Framework (CCF) in the Large Corporates Division and High Wealth and Financial Services Division. The large corporate businesses that participate in the framework benefit from having regular dialogue with us, which helps to provide long-term certainty in relation to tax and duty exposures and an ability to predict, with reasonable confidence, what our position will be on any particular aspect of their tax and duty obligations.

At the end of 2024 there were 130 corporate groups working with us in CCF, an increase of five from 2023. Arising from risk reviews and other engagements under CCF, disclosures in the region of €7.6 million were received from these groups during 2024.

Supporting Tax Policy and Reform

Throughout 2024 we continued to work closely with, and provide support to, the Department of Finance in relation to both national and international tax policy developments. This included supporting the Department of Finance in drafting legislation for Finance Act 2024 and providing statistical and economic analysis and costings to the Department, as well as to the Government and the Oireachtas.

Feature Article – Preparing for and Implementing the Two-Pillar Solution

Work continued at the OECD throughout 2024 on finalising the Two-Pillar solution, agreed through the OECD/G20 Inclusive Framework on BEPS to address tax challenges arising from the digitalisation of the economy.

In that regard, we actively engaged with and supported the Department of Finance in all aspects of OECD negotiations on the Two-Pillar Solution, and in preparing for the implementation of these complex rules.

Legislative Framework

Council Directive (EU) 2022/2523 (the Pillar Two Directive) was transposed into Irish law through Finance (No. 2) Act 2023, and a number of subsequent amendments were made to relevant legislative provisions as part of Finance Act 2024.

Jurisdictions implementing Pillar Two are required to provide the OECD Inclusive Framework with information on the main features of the legislative provisions which they have applied to transpose the GloBE Rules into their domestic law.

Ireland submitted its self-certification in respect of its adaptation of the Income Inclusion Rule and Domestic Minimum Top-up Tax in 2024, and they have been granted qualifying and safe harbour status respectively, subject to full legislative review which is expected to commence later in 2025.

Members of the OECD/G20 Inclusive Framework continue to work on developing comprehensive Administrative Guidance. This guidance aims to ensure a consistent application of the GloBE Rules. Additional guidance was published in January 2025 and further guidance is expected to be published over the coming years. We will continue to support the Department of Finance in contributing to these discussions.

Preparation for Implementation

2024 is the first fiscal year for the Pillar Two top-up taxes, and it is expected that groups that are in-scope will already have identified the entities that need to be registered with Revenue, and the entity with the key responsibilities for local filing and paying.

Significant work commenced in 2024 to develop the required IT systems to facilitate and support Pillar Two registrations, returns filing, payments, and exchange of information. Work has continued throughout the start of 2025 to deliver the updates to systems which will be scheduled for release ahead of the key registration and filing deadlines.

Given the complex nature of Pillar Two, international collaboration between Member States and with third country jurisdictions is essential to ensure its smooth and successful implementation. We engaged with many other tax administrations and participated in a number of international fora during 2024, including the OECD Pillar Two implementation project and the Fiscalis Pillar Two Working Group. This extensive engagement will continue during 2025.

Additionally, the first EU Council meeting to begin DAC9 negotiations took place in November 2024. DAC9 will facilitate the exchange of top-up tax information between EU Member States, as required by the Pillar Two Directive. Drafting work continued throughout 2024 on the GloBR Information Return (GIR) Multilateral Competent Authority Agreement, and it was published by the OECD in January 2025.

Our work on the implementation of Pillar Two will be underpinned by the necessary guidance and documentation (e.g., instruction videos, TDMs, tax returns), staff training on the new processes and rules and advance testing of the updated systems for the exchange of information in the GIR.

Finance Act 2024 legislated for a broad income tax package, which saw a number of key personal tax credits being increased. This included the basic personal, employee and earned income tax credits. The standard rate cut-off point for a single person increased by €2,000, to €44,000, with commensurate increases in the bands applying to married persons and persons in civil partnerships. Changes were also made to the USC rate bands.

The value of the home carer, single person child carer, incapacitated child, blind person's and dependant relative tax credits were also increased with effect from 1 January 2025. The value of the rent tax credit also increased to up to €2,000 for a jointly assessed couple, and up to €1,000 in all other cases. This increase applies for both the 2024 and 2025 years of assessment. Availability of the mortgage interest tax credit was also extended to 2024.

The HTB scheme was extended by a further four years, to 31 December 2029. The scheme was also amended to ensure that a newly constructed property purchased by a Local Authority, for onward sale to an affordable purchaser under the Local Authority Affordable Purchase Scheme, is eligible for HTB.

The small benefit exemption was amended to enable the number of benefits qualifying for an exemption in a single year to increase from two, to the first five benefits. The cumulative value of such benefits should not exceed €1,500 in a tax year.

Finance Act 2024 also provided an exemption from a benefit in kind (BIK) charge where an employer incurs expense in connecting and providing electric vehicle charging facilities at an employee's or director's home, for the purposes of charging an employer provided vehicle.

Finance Act 2024 extended the €10,000 reduction applied to the Original Market Value (OMV) of cars in Categories A-D, vans, and electric vehicles (EVs), in order to reduce the amount of BIK payable to 31 December 2025. The lower mileage limit in the highest mileage band which applies to employer-provided cars will also remain at 48,000 for 2025. For EVs, the OMV deduction of €10,000 is in addition to the existing relief of €35,000 that is currently available for such vehicles, meaning that the total relief for EVs in 2025 is €45,000.

Finance Act 2024 introduced several amendments in respect of the Residential Zoned Land Tax (RZLT) as set out below.

- The provision of a further opportunity for landowners to seek a change in the zoning of land which will be subject to RZLT in 2025. If applications for rezoning are successful, the land may ultimately be brought outside the scope of the tax or may otherwise qualify for an exemption.
- The introduction of an exemption from RZLT during judicial review proceedings brought by third parties, in respect of grants of planning permission on land subject to RZLT.
- The introduction of a 12-month deferral of RZLT between the date of grant of planning permission, and the commencement of development on land subject to RZLT.
- The introduction of measures to provide that the intra-group transfer of land between group companies will not crystallise an RZLT liability where the site concerned was subject to a deferral on foot of a grant of planning permission, or the commencement of residential development.

Finance Act 2024 extended the deduction for pre-letting expenses, in respect of vacant residential premises which had been vacant for 6 months or more, to the end of 2027. In addition, the vacant homes tax rate for the chargeable periods from 1 November 2024 onwards has been increased to seven times the base LPT liability for each property.

An increase in the CAT group thresholds was provided for in Finance Act 2024. The increased threshold amounts apply to gifts and inheritances taken on or after 2 October 2024 as follows:

- the Group A threshold, which applies to gifts and inheritances received from a parent, was increased from €335,000 to €400,000,
- the Group B threshold, which applies to gifts and inheritances received from siblings, grandparents, and aunts and uncles, was increased from €32,500 to €40,000, and
- the Group C threshold, which applies in all other cases, was increased from €16,250 to €20,000.

Finance (No.2) Act 2023 introduced a €10 million lifetime limit on CGT retirement relief for transfers within a family, and Finance Act 2024 provided for a deferral of any CGT arising on transfers in excess of this value in certain circumstances. The deferral is available where an individual, aged 55 or over, transfers qualifying business assets, with a value in excess of €10 million, to a child on or after 1 January 2025. The deferred CGT only becomes due and payable by the child if the child disposes of the assets within 12 years of the transfer.

A number of further measures relating to farming were included in Finance Act 2024 as follows:

- the list of items qualifying for accelerated wear and tear for farm safety equipment has been expanded to include certain equipment qualifying for grants under the Targeted Modernisation Scheme,
- availability of general stock relief for farmers, stock relief for members of registered farm partnerships and stock relief for certain young trained farmers were extended by three years to 31 December 2027, and
- the flat-rate addition for farmers increased from 4.8% to 5.1%, with effect from 1 January 2025.

Finance Act 2024 introduced a third standard rate of stamp duty on the transfer of residential property. The new rate of 6% applies, with effect from 2 October 2024, on any consideration over €1.5 million, unless the consideration is in respect of three or more apartments in the same block. The higher stamp duty rate applicable where a person acquires 10 or more residential properties, excluding apartments, in any 12-month period was also increased to 15%, with effect from 2 October 2024.

The Act also extended the Bank Levy to 2025, with the rate of the levy and relevant base year remaining unchanged from 2024.

Finance Act 2024 introduced a relief for investment in innovative start-up SMEs. The relief is available to unconnected individuals who take up minority shareholdings, which they hold for at least three years, in certified innovative start-up SME companies which are less than seven years old.

The relief provides for effective CGT rates of 16%, or 18% for partnerships, on the subsequent disposal of relevant shareholdings. The relief can be applied on the lower of the gain, a gain of up to twice the value of the initial investment, or the balance of the lifetime limit of €10 million. The relief is a form of permissible State aid and is drafted in accordance with the General Block Exemption Regulation.

The Act increased to €1 million the combined annual maximum investment on which an investor may claim relief under the Employer Investment Incentive (EII), Start-up Relief for Entrepreneurs (SURE) and Start-up Capital Incentive, as well as increasing to €140,000 the annual maximum SURE investment on which relief may be claimed.

Finance Act 2024 introduced and amended a number of corporation tax measures as follows:

- the R&D tax credit was amended to increase the first year payment threshold amount from €50,000 to €75,000,
- accelerated capital allowances for gas vehicles and refuelling equipment has been extended by a year, to 31 December 2025,
- the emissions-based limits of capital allowances and expenses for certain road vehicles has been further reduced, for expenditure incurred from 1 January 2027,
- relief for certain start-up companies has been amended to enable up to €1,000 worth of class S PRSI contributions made by certain company directors to be considered in determining if the €40,000 maximum threshold has been reached,
- the introduction of a new tax deduction for expenditure incurred by a company, in respect of a first listing on a stock exchange in the EEA between 1 January 2025 and 31 December 2029, subject to a maximum deduction of €1 million, and
- the introduction of a corporation tax exemption on a qualifying distribution received by a parent company, from a qualifying foreign subsidiary on or after 1 January 2025, subject to certain conditions being met.

Two audio-visual supports were also introduced in Finance Act 2024 as follows:

- a new tax credit for unscripted production, calculated at a rate of 20%, up to a maximum project expenditure of €15 million, and
- an enhanced rate of 40% for the film tax credit, for feature films with a maximum qualifying expenditure of €20 million.

Both schemes require State aid approval from the European Commission before they can be commenced.

Feature Article – Engagement with EU Institutions from a Direct Taxation Perspective

Several EU institutions play a role in international tax matters and, in coordination with the Department of Finance, we engaged with these institutions throughout 2024.

- The European Commission is the executive branch of the European Union, and acts in the EU's general interest, independent from EU Member States' national governments. It has the right of initiative to propose laws in a wide range of policy areas, including taxation.
- The Council of the European Union ('the Council') is the EU institution where Ministers from each EU Member State meet. The Council negotiates and adopts EU legislation and co-ordinates policies. Direct taxation is the responsibility of Member States, meaning that under the special legislative procedure, the Council is the sole legislator on EU tax matters.
- The European Parliament is the EU's law-making body, comprised of 720 directly elected Members of European Parliament. The European Parliament can influence tax policy by providing a platform for discussion. The Subcommittee on Tax Matters (FISC) also enables the Parliament to provide input on tax matters.
- The Court of Justice of the European Union (CJEU) is the judicial institution of the EU. The CJEU ensures that European law is interpreted and applied in the same way in every Member State. While Member States retain competence over direct taxation, all Member State law (including tax law) must adhere to EU laws and principles.
- The European Court of Auditors (ECA) is the EU's independent external auditor. The ECA assesses the economy, effectiveness, efficiency, and legality of EU action in order to improve accountability, transparency, and financial management.

Our engagement with the European Commission involved supporting the Department of Finance in the development and negotiation of proposals at Council meetings. From a direct tax perspective, Council discussions during 2024 concerned:

- a proposal for a Council Directive on Business in Europe: Framework for Income Taxation (BEFIT),
- a proposal for a Council Directive establishing a Head Office Tax system for micro, small and medium sized enterprises (HOT),
- a proposal for a Council Directive on transfer pricing,
- a proposal for a Council Directive on Faster and Safer Relief of Excess Withholding Taxes (FASTER),
- a proposal for a Council Directive laying down rules to prevent the misuse of shell entities for tax purposes (Unshell), and
- a proposal to amend the Directive on administrative cooperation in the field of taxation to help companies with their filing obligations under the Pillar Two Directive (DAC9).

On 10 September 2024, the CJEU delivered its judgment in the Apple State aid case (C-465/20 P – Commission v Ireland and Others).

The judgment set aside the 15 July 2020 judgment of the General Court of the EU, meaning that the European Commission's 2016 decision that Ireland granted unlawful State aid stands. We have been working closely with various other State entities to begin the relevant processes to give effect to the CJEU's judgment, following its delivery.

In 2023, the ECA undertook an audit of the legal framework in place to combat harmful tax regimes and corporate tax avoidance in the EU. The auditees were the European Commission and five EU Member States, which included Ireland.

The instruments selected for analysis by the ECA are set out below.

1) Council Directive (EU) 2018/822 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (DAC6).
2) Council Directives (EU) 2016/1164 and (EU) 2017/952 laying down rules against tax avoidance practices that directly affect the functioning of the internal market (ATAD).
3) Council Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union (TDRD).
4) The actions and measures taken by the Member States' tax administrations regarding the application of the EU Code of Conduct on Business Taxation and the collaboration with the Code of Conduct Group.

The ECA also assessed whether the selected Member States monitor, in an effective manner, the performance and effectiveness of these instruments.

The ECA's audit report was published on 28 November 2024. The ECA found that the EU has adopted a legal framework which acts as a first line of defence against systemic harmful tax practices. However, the ECA also identified some shortcomings in the implementation of these rules. These include:

- unclear definitions, resulting in differing interpretation across Member States, and
- a lack of a co-ordinated EU wide performance monitoring framework, to measure the effectiveness of action taken to fight against harmful tax regimes and corporate tax avoidance.

The ECA report makes a number of recommendations to the European Commission, including:

- clarify the EU legislative framework,
- improve the quality of DAC6 reports,
- ensure that the impact of penalties for non-compliance with DAC6 reporting obligations is adequate,
- enhance support to the Code of Conduct Group, and
- monitor the results and impact of the fight against harmful tax regimes and corporate tax avoidance.

We will work with the Department of Finance to make an active contribution to any action taken by the European Commission in response to the recommendations of the ECA.

We continued to support the Department of Finance in progressing corporation tax reform. This included the introduction of a participation exemption for qualifying foreign distributions as part of Finance Act 2024. We supported the Department in its extensive engagement with stakeholders in connection with the design of the participation exemption, which will operate to simplify the manner of claiming double taxation relief for certain businesses operating in multiple jurisdictions.

We assisted the Department of Finance in their launch of a public consultation on the taxation and deductibility of interest by businesses in Ireland. The consultation commenced in September 2024 and we will support the Department in their review of the consultation responses and any legislative proposals arising therefrom.

We worked closely with the Department of Justice in its development of the Gambling Regulation Act 2024, which introduces a modernised regulatory framework for gambling in Ireland. The Act also provides for the establishment of the Gambling Regulatory Authority of Ireland as an independent statutory body, responsible for regulating and licensing the gambling industry in Ireland. Over the coming years, the licencing functions currently carried out by us will transition to the new regulator.

As a result of the Gambling Regulation Act 2024, Finance Act 2024 made a number of changes to legislation governing the taxation of the sector, ensuring that betting duty and bookmaker's licence duty continues to be applied on a consistent basis, and to separately identify remote betting duty.

Over the course of the year, we continued to support the Department of Finance in developing fair and effective policy and legislative measures at national level for assessing, collecting and controlling VAT. Changes to legislation in 2024 included:

- increasing the turnover thresholds below which businesses are not required to register for VAT to €85,000 for goods (up from €80,000), and €42,500 for services (up from €40,000), with effect from 1 January 2025,
- extending the timeframe for the application of the 9% reduced rate of VAT to the supply of electricity and gas to 30 April 2025,

- extending the application of the 9% rate of VAT to the supply and installation of low emissions heat pump heating systems,
- the introduction of penalties for non-compliance, by a Payment Service Provider, with its record-keeping and reporting obligations in relation to certain cross-border payments that they facilitate for their customers,
- providing clarifications to better support existing VAT treatment and practice in relation to various matters, including receivership and liquidation situations, general restrictions on deductibility, the standard-rating of plant-based drinks, the zero-rating of milk alternative drinks, and the zero-rating of services to vessels and aircraft, and
- extending the VAT exemption for the management of EU Alternative Investment Funds to ensure it operates as intended.

Feature Article – VAT Modernisation

The VAT systems of all EU Member States operate within a harmonised framework that applies across the EU. Member States are committed to leveraging advances in digital technology to modernise the VAT system and to improve the ease and convenience of tax compliance for businesses.

On an international level, we are working closely with the Department of Finance, representing Ireland at EU discussions on VAT matters. Domestically, we are reviewing all aspects of Ireland's VAT administration, including its approach to VAT payments, repayments, and VAT accounting, and have commenced a public consultation process in respect of same.

VAT in the Digital Age

In 2022 the European Commission proposed a number of measures (the VAT in the Digital Age (ViDA) proposals) to make the EU VAT system work better for businesses and be more resilient to fraud, and to address challenges arising from the platform economy.

In November 2024 the Economic and Financial Affairs Council met, with the EU Finance Ministers reaching an agreement on these proposals. The agreement comprises three key pillars as set out below.

1) Digital Reporting Requirements (DRR) – Introducing mandatory eInvoicing and real-time VAT digital reporting for business-to-business (B2B) and business-to-government (B2G) transactions between Member States. This strand sets a harmonised framework for any DRR arrangements that Member State implement for their domestic B2B and B2G transactions.
2) Platform Economy – Introducing changes to the VAT rules for platform economy supplies in two specific market sectors: passenger transport by road, and short-term accommodation letting.
3) Single VAT Registration (SVR) – Further reducing the need for multiple VAT registrations in the EU for businesses carrying out transactions in Member States in which they are not established.

The relevant legal instruments, to give effect to the agreement, were formally adopted into EU law in March 2025, and entered into force on 14 April 2025. For Member States and businesses across the EU, the core implementation dates will be as follows:

- 1 January 2027 and 1 July 2028 for SVR,
- 1 July 2028 for the Platform Economy, and
- 1 July 2030 for eInvoicing and DRR for intra-EU B2B and B2G transactions.

Following the agreement of the ViDA package, the EU Commission has now commenced further engagement with Member States to focus on the primary actions that are required to ensure the smooth implementation of all three ViDA strands. We will continue to support the Department of Finance in discussions related to the ViDA proposals, and collaborate with other EU tax administrations to better understand the opportunities and challenges of these proposals.

Modernising Ireland's administration of VAT

We launched a public consultation in late 2023, to examine the ways in which Ireland's VAT invoicing and reporting system could be modernised. The initial stage of the consultation focused on the modernisation of B2B and B2G VAT reporting, supported by eInvoicing. A report setting out the key findings was published in June 2024.

In total, the consultation yielded over 1,100 responses - 1,034 submissions from taxpayer businesses, and 84 submissions from other stakeholders such as accountancy firms, bookkeepers, software providers, eInvoicing providers, and representative bodies. Of the taxpayer businesses who responded:

- 54% operate as sole traders or as a partnership, while 46% trade through a corporate structure,
- the majority were in the SME sector, with 46% having an annual turnover below €100,000, and a further 28% having an annual turnover of between €100,001 to €700,000,
- 52% have suppliers located in Ireland and elsewhere, and 35% have customers located in Ireland and elsewhere, and
- the majority (85%) stated that they were not subject to a VAT reporting system elsewhere, with only 8% indicating that they were required to report details of their VAT transactions to other tax administrations.

A large proportion of respondents have some degree of digital know-how already. 56% use an accounting software package to assist in managing their VAT compliance, and 69% issue some form of digital invoice to their customers. However, a significant percentage of businesses (89%) indicated they were not engaged in eInvoicing and have had limited exposure to eInvoicing to date.

The feedback from the consultations shows that, on the substantive issues posed:

- 45% of business respondents are supportive of the proposal to introduce real-time reporting for B2B and B2G transactions,
- 34% have concerns about moving to real-time reporting,
- 14% would like more information to be able to comment on a move to a digital reporting system,
- a small percentage (5%) are happy with the current system, and
- 2% are unsure how the real-time reporting for B2B and B2G transaction proposal would apply to their business.

This early-stage consultation is the first step in our engagement with the VAT community on Ireland's VAT modernisation, and the insights received are assisting us as we design Ireland's approach to modernised VAT Digital Reporting, within the framework of the ViDA. Further consultations and other public engagement will follow, as reform proposals evolve, are tested, refined, and put into operation.

Input received from businesses and other stakeholders will, therefore, continue to play an instrumental role in shaping the discussion surrounding the modernisation of Ireland's VAT system. All suggestions, concerns, and recommendations submitted will be reviewed and considered as the programme advances.

We acknowledge and thank all those who took the time to contribute to the consultation process to date. We will continue to engage in targeted discussions with stakeholders on specific aspects of VAT reporting and eInvoicing as we continue to explore and develop potential solutions in greater detail.

Finance Act 2024 introduced legislation for an e-liquid products tax, which supports the Programme for Government commitment to tax e-cigarettes and vaping products, in light of public health interests. The new tax, which is subject to a commencement order, will be charged on the first supply of e-liquid products in the State and will apply at a rate of €500 per litre. Tobacco products tax also increased by €1 per packet of 20 cigarettes, with effect from 2 October 2024.

Finance Act 2024 also provided for the extension of the alcohol products excise duty relief for small producers of cider and perry, and other fermented beverages. The relief is now available to producers of cider and perry exceeding 8.5% volume, and other fermented beverages.

Reflecting Government policy on climate change, Finance Act 2024 made two amendments to VRT:

- from 1 January 2025, the weight ratio required for commercial electric vehicles to qualify for the €200 VRT rate reduced from 130% to 125%,
- from 1 July 2025, the rates of VRT for category B vehicles will be charged based on the CO2 emissions of the vehicle, with a rate of 8% applying to vehicles with CO2 emissions of up 120g/Km and 13.3% on vehicles with emissions in excess of this.

In addition to Finance Act changes, some new secondary legislation was also put in place, transposing EU legislation into Irish law, and providing details governing operation of certain tax and duty arrangements as set out below.

1) The Control of Excisable Products Regulations 2024 (S.I. 36 of 2024) came into operation on 1 February 2024. These regulations, in accordance with Council Directive (EU) 2020/262 laying down the general arrangements for excise duty, prescribe procedures for the movement of excisable products between EU Member States. The regulations complement the general excise provisions which are set out in primary legislation, and replace the 2013 regulations.
2) The VAT (Regulation 34B) (Amendment) Regulations 2024 (S.I. No. 31 of 2024) came into operation on 1 February 2024. These regulations were made pursuant to a measure introduced in Finance (No.2) Act 2023 governing the application of VAT to refundable deposits under the deposit return scheme for single-use drinks cans and plastic bottles. The legislation provides that VAT does not apply to the deposit, except where containers are not returned under the scheme. It is the scheme operator who is accountable for the VAT in such cases. The 2024 regulations set out detailed rules for accounting for VAT on the deposits relating to unreturned drinks containers.
3) The EU (VAT) Regulations 2024 (S.I. No. 725 of 2024) transposed into Irish law certain provisions of Council Directive (EU) 2022/542, known as the VAT Rates Directive, which updates the general EU framework for VAT rates with which Member States must comply. The transposition amends the place of supply rules for streaming or virtual attendance in respect of cultural, artistic, sporting, scientific, educational and entertainment events, and also contains new rules in respect of the operation of the margin-scheme for second hand goods. These amendments entered into force on 1 January 2025.

We also work with a large range of stakeholders from different Departments, to ensure that we continue to support wider Government initiatives. Some of our key work in this space in 2024 is set out below.

- We work closely with the Insolvency Service of Ireland and are represented on the Personal Insolvency Protocol Oversight Committee to ensure continued success of the protocol.
- We are represented on the Company Law Review Group and a number of their sub-committees. The CLRG was set up to promote enterprise, facilitate commerce, and encourage commercial probity, to ensure an efficient world-class company law infrastructure in Ireland.
- We are the collection agent for the HSE in relation to Ancillary State Support Scheme as laid down in the Nursing Homes Support Scheme (Collection and Recovery of Repayable Amounts) Regulations 2009, S.I. No. 436 of 2009, and in the Memorandum of Understanding with the HSE.
- We collect the plastic bag levy on behalf of the Department of the Climate, Environment and Energy. The levy proceeds are then paid into the Circular Economy Fund, which is used to finance initiatives to reduce waste and promote the reuse and recycling of goods.

Playing Our Part Internationally

During 2024 we continued to develop Ireland's tax treaty network in line with Ireland's Tax Treaty Policy Statement. Ireland has signed comprehensive Double Taxation Agreements (DTAs) covering income tax, corporation tax, USC, and CGT with 78 countries, of which 75 are in effect. Ireland has also signed Tax Information Exchange Agreements with 26 jurisdictions, all of which are in effect.

Developments to our tax treaty network during 2024 included:

- continuing treaty negotiations and signing comprehensive DTAs with Oman and Liechtenstein, and
- continuing the process of agreeing and publishing synthesised texts with treaty partners to reflect modifications to our existing DTAs, as provided for by the anti-BEPS Multilateral Instrument.

We act as the Competent Authority for the purpose of resolving disputes in relation to relief from double taxation that may arise under Ireland's DTAs. During 2024, we resolved 67 such disputes, 24 of which related to attribution or allocation of profits between Ireland and the other country concerned (transfer pricing), and 43 of which related to other (non-transfer pricing) double taxation disputes (Table 10). This work involved Mutual Agreement Procedure (MAP) negotiations with other Competent Authorities, as provided for under our network of DTAs, the EU Arbitration Convention, and the EU Tax Dispute Resolution Mechanisms Directive.

Advance Pricing Agreements (APAs) are bilateral agreements which determine, in advance of the period of account concerned, an agreed basis for the transfer pricing of complex cross-border transactions between associated companies. The work we do in negotiating APAs with the Competent Authorities of other countries seeks to prevent transfer pricing disputes arising, and to provide tax certainty.

The process of negotiating an APA requires comprehensive analysis and extensive discussions with our treaty partners, to reach agreement. In 2024, we received 23 APA requests. Following negotiations with the Competent Authorities of other countries, 10 APAs were concluded and one APA request was withdrawn by the taxpayer (Table 11).

We continued to negotiate, agree, and implement new initiatives in relation to exchanges of information between tax administrations during 2024. Exchanges on income earned through digital platforms is provided for under DAC7, which enables exchanges between tax administrations in the EU, and the OECD Model Rules for Digital Platform Operators (MRDP), which enables exchanges of similar information with tax administrations in certain non-EU countries. Platform operators are required to provide information on the income which sellers earn, through the platform, on the sale of goods, the rental of immovable property or any mode of transport, and the provision of personal services.

The first exchanges under DAC7 commenced in 2024, with platform operators being required to submit returns relating to the 2023 calendar year to Revenue, which we then exchanged with relevant EU Member States.

During 2024, we lodged notifications with the OECD indicating our intention to exchange information with Canada, New Zealand and the UK under the MRDP in 2025. Relevant platform operators with reportable sellers in these jurisdictions began to collect information in 2024, and subsequently reported same in January 2025. We made the relevant exchanges with other jurisdictions in February 2025.

During 2022, international agreement was reached on the OECD Crypto Asset Reporting Framework (CARF) and amended Common Reporting Standard (CRS). In November 2024, Ireland signed the CARF and Amended CRS agreements at the Global Forum Plenary in Paraguay.

The EU has imposed 16 packages of sanctions in response to Russia's military aggression against Ukraine since February 2022. The aim of these sanctions is to weaken Russia's economic base. The sanctions regime includes targeted restrictive measures (individual sanctions), economic sanctions, and diplomatic measures.

Council Regulation (EU) No 269/2014 provides that all funds and economic resources belonging to, owned, held, or controlled by persons and entities on the EU sanctions list shall be frozen. We are, therefore, obliged to ensure that no funds or economic resources are made available, directly or indirectly, to, or for the benefit of, the persons in question.

We continue to take steps, by way of adopting a risk-based approach, to identify entities, groups and individuals subject to, or linked to individuals or entities subject to, EU restrictive measures. As at 31 December 2024, refunds and repayments of tax have been frozen in respect of 35 entities due to the processes we put in place to ensure adherence with EU restrictive measures. In accordance with reporting obligations, we report details of the frozen funds to the Central Bank of Ireland on a periodic basis.

We have also initiated compliance interventions on taxable entities apparently linked to persons listed on the EU sanctions list, at the appropriate level of our Compliance Intervention Framework, in response to the perceived tax risks identified. This is in accordance with an approach agreed by all EU Member States.

Customs Trends and Co-operation

The role of customs administrations continues to evolve from the traditional goal of securing customs duties on goods imported from outside the EU, towards the wider objective of protecting trade, the integrity of the EU's Single Market and EU citizens.

In 2023 the EU Commission, the body responsible for proposing changes to customs legislation and processes, put forward an ambitious proposal to reform EU customs legislation – the Customs Reform Proposal. If adopted, this would represent the most significant reform of the administration of EU customs rules since the establishment of the EU Customs Union over 50 years ago.

Under the guidance of the Belgian and Hungarian Presidencies, the proposal has been the subject of intensive discussion by the EU Council, the body that provides Member States with a forum to develop and agree EU Policy. Through our participation in the Council's Customs Union Working Group, we have played an active role in these discussions throughout 2024, with a view to ensuring that the practices and characteristics of Irish trade are adequately catered for under the Proposal. The Polish Presidency will continue these discussions, with the aim of agreeing a stable Council text by the end of its term in June 2025.

Once a Council text is agreed, the proposal can then enter trilogue discussions between the EU Commission, EU Parliament and EU Council, in order to agree a compromise legal text. We will closely monitor the outcome of these discussions, and will support trade to prepare for all consequent changes to customs formalities in due course.

The Presidency of the EU Council rotates between Member States every six months, and works as part of a trio to facilitate the smooth functioning of the Council. This includes chairing working party meetings, and representing the Council during trilogue negotiations and at other international meetings. Ireland will assume the Presidency in July 2026, and will be part of a trio with Lithuania and Greece. Preparations for Ireland's Presidency have commenced under the leadership of the Department of Foreign Affairs and Trade, and we are contributing to the development of Ireland's policy priorities.

Customs controls are necessary to protect public health, ensure food safety and product standards, protect EU businesses from unfair international competition, and preserve jobs for European workers, including Irish workers. In implementing the necessary controls, we seek to facilitate legitimate trade to move as speedily and efficiently as possible. We have also been to the forefront in supporting global efforts to confront non-compliance to ensure a level playing field for economic operators in the EU.

The growth in eCommerce has given rise to challenges to both the financial interests of EU Member States, and the health and safety of their citizens. The EU continues to support Member States in confronting these challenges. As part of this, we continue to engage pro-actively with the European Commission, European Council and other Member States to bring forward practical legislative and procedural remedies to ensure that the importation of e-commerce goods does not negatively impact upon European trade, and that all goods brought into the EU adhere strictly to the EU's product safety criteria.

Another key element of the customs policy agenda during 2024 was the implementation of the regulations related to the EU's 'Fit for 55' programme, which targets a 55% decrease in greenhouse gas emissions by 2030, compared with 1990 levels.

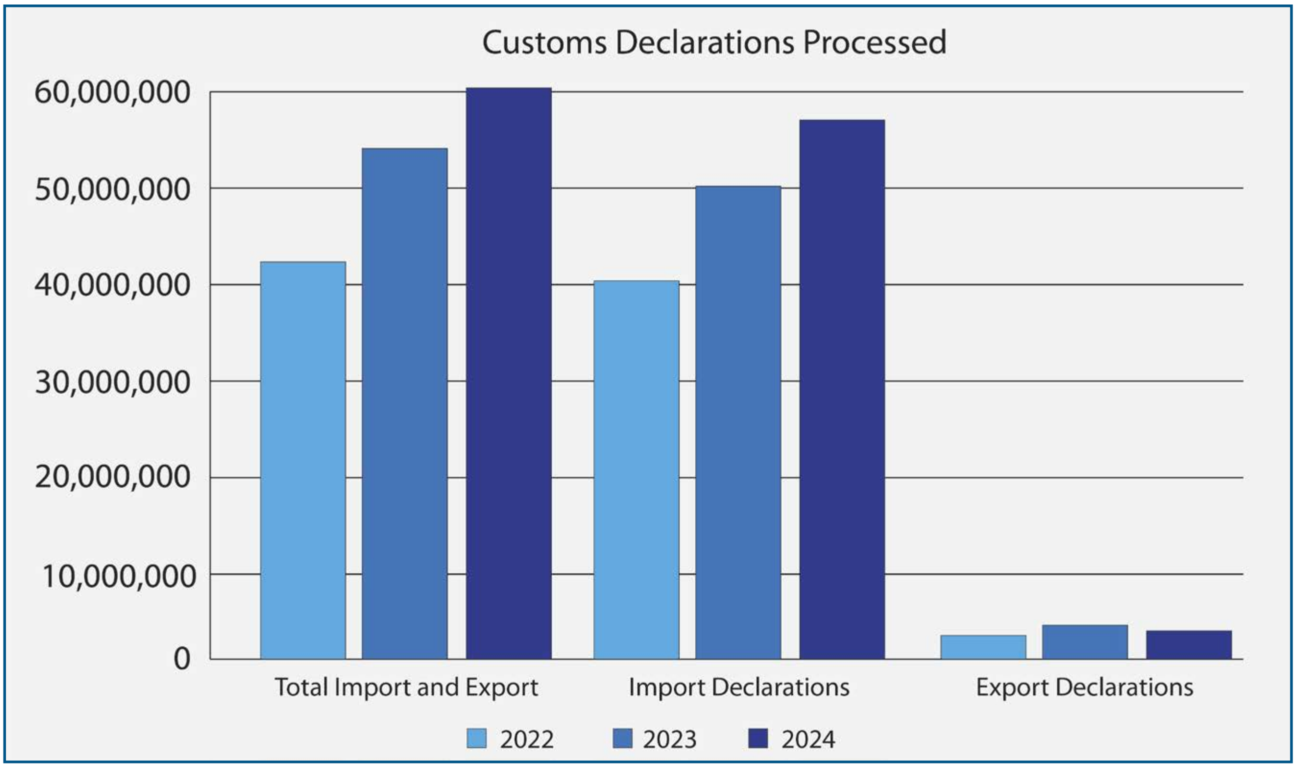
Work was progressed, during 2024, on the Carbon Border Adjustment Mechanism (CBAM) and the Regulation on Deforestation-free Products (EUDR). CBAM encourages cleaner industrial production in non-EU countries by putting a fair price on the carbon emitted during the production of carbon intensive goods entering the EU. CBAM is in the transitional phase until 1 January 2026, during which importers of CBAM goods must register and file quarterly reports for their CBAM imports of cement, iron and steel, aluminium, fertilisers, electricity, and hydrogen, into the EU.

Under EUDR any operator or trader who places commodities such as cattle, wood, cocoa, soy, palm oil, coffee, rubber, and some of their derived products, such as leather, chocolate, tyres, or furniture must be able to prove that the products do not originate from recently deforested land, or have contributed to forest degradation. The requirements will apply for large and medium companies on 30 December 2025, and for micro and small enterprises on 30 June 2026.

The management of products being imported into Ireland, and their compliance with relevant safety requirements, is another key priority on the customs agenda. This risk will be addressed through close collaboration with market surveillance authorities, to detect and examine potentially dangerous goods entering the country.

The Customs Consultative Committee provides a forum for us to consult and exchange views with representative groups on customs matters. The forum discusses developments and proposals in the customs area, particularly at EU level. The committee met four times in 2024 and its key focus was on the continued roll-out of the Customs IT development programme, as well as the impact of UK customs changes on Irish trade.

There were almost 400,000 freight movements into Ireland from GB during 2024, with 90% being green routed on arrival, meaning they passed freely through the relevant port without the need for any additional interaction with any State agency. A further 8% of these freight movements were orange routed during 2024, meaning the goods needed a documentary check or similar control, and the remaining 2% were red routed, meaning there was a requirement for a physical examination or inspection of the goods.



In response to changing trade patterns following the UK's exit from the EU, extensive development work has been ongoing at Rosslare Europort to create a permanent State Facility. Construction commenced in July 2023 and has an expected completion date of September 2025, with work being completed in phases.

Once completed, the project will deliver new and improved facilities, entry and exit routes, and significant upgrading of the infrastructure across the Port in several areas. The development will facilitate the processing of import and export controls, from all passenger and freight ferries that use Rosslare Europort, in a single State compound.

The development, which is being led by the Office of Public Works, consists of some 28 separate buildings. It includes new facilities for Revenue, the Department Agriculture Food and Marine, the HSE, and An Garda Síochána. The facilities will provide the necessary permanent infrastructure at Rosslare Europort to comply with customs, sanitary and phytosanitary (SPS) and official food controls as a consequence of Brexit.

As part of the redevelopment of Rosslare Europort, a new high energy X-ray gantry system will be deployed in 2025. This is the first high energy X-ray gantry system to be deployed in the State and is expected to enter service before year end.

The Customs Operations Forum (COF) is a working group made up of representatives from the import, export, and transport sectors. The purpose of the COF is to identify and analyse, in as close to real time as possible, issues impacting trader groups with import and export declarations through Dublin Port.

The first meeting of the COF took place in January 2024, and a further five meetings took place over the course of 2024. We are committed to facilitating legitimate trade to move as speedily and efficiently as possible. We will therefore continue work with trade and representative bodies throughout 2025, to find operational solutions to issues raised at the forum, in order to ensure the smooth and efficient movement of goods through Dublin Port.

Facilitating Compliance and Confronting Non-Compliance

Annual Compliance Activity

Compliance Interventions

272,714 audit and compliance interventions closed

46,144 appraisals carried out

€591m yielded

Publications

€28.1m in tax settlements published
in respect of 86 taxpayers

€4.5m in court imposed penalties published in respect of 18 taxpayers

National Share Scheme Project

449 interventions closed

€17.5m yielded

Social Media and Content Creator Project

52 interventions closed

€2.6m yielded

Transfer Pricing Interventions

46 interventions finalised since 2015

€788m yielded

€1bn in trading losses restricted

Tax Avoidance

256 avoidance cases closed

€46m yielded

228 cases being actively challenged

Disrupting Shadow Economy Activity

Drugs Worth €214.7m Seized

6,699kg of cannabis

605kg of cocaine and heroin

56,801kg of other drugs

Tobacco and Alcohol Worth €131.3m Seized

112.3m cigarettes

39,407kg of tobacco

595,177 litres of alcohol

Cash Seizures and Forfeitures

49 seizures, to the value of €972,473

32 cash forfeiture orders, to the value of €1,106,677

Prosecutions and Convictions

148 summary convictions secured

20 criminal convictions secured

fines amounting to €401,520 imposed

Multi-Agency Activity

4,855 site visits

100 controlled deliveries

26 joint operations

Assets at Our Disposal

26 detector dog teams

3 mobile x-ray scanners

2 customs cutters

Facilitating Compliance and Confronting Non-Compliance

Voluntary compliance rates remained high in 2024, with a large majority of taxpayers submitting accurate tax returns and paying the right amount of tax at the right time. This reflects the strong culture of voluntary compliance in our society, and the positive engagement by businesses, individual taxpayers and tax practitioners with their tax compliance obligations.

While those who are non-compliant are in the minority, we continue to strengthen our understanding of tax and duty compliance behaviour, and remain committed to identifying and confronting all forms of non-compliance.

Tax compliance is monitored through a range of risk identification, assessment and evaluation programmes, together with processes that are supported by real-time data analytics and the interrogation of both taxpayer and third-party information. This approach ensures that our resources are focused on non-compliance, minimising the administrative burden on compliant taxpayers.

The Compliance Intervention Framework (CIF) supports compliance by providing a consistent, graduated, response to risk and taxpayer behaviour. These responses range from easily accessible opportunities to voluntarily self-correct errors, up to criminal investigation for serious cases of fraud or evasion. The nature of any intervention carried out under the CIF is based on the specific risks identified, and the behaviour of the taxpayer concerned. This means that the intervention carried out will be in the form which is most efficient, in terms of both time and resources, and imposes the least cost on both the taxpayer and Revenue, whilst properly addressing perceived risks.

The CIF supports taxpayers in getting things right as easily and cost effectively as possible. Those who avail of the opportunities under the CIF to voluntarily address and self-correct errors in their tax affairs benefit by experiencing the minimum level of penalty and, generally, will not risk either prosecution or publication.

In 2024, we carried out 272,714 audit and compliance interventions, which yielded €591 million (Tables 13A, 13B and 13C). This included €96 million in interest and penalties. A further 46,144 appraisals were also carried out to identify and assess risk.

Publication on the lists of tax defaulters is an important deterrent in our fight against non-compliance. Section 1086A of the Taxes Consolidation Act 1997 provides that we publish these lists in Iris Oifigiúil within three months of the end of each quarter in which agreed settlements are reached, or penalty determinations are made by the courts.

Tax settlements amounting to €28.1 million (including approximately €13.9 million in interest and penalties) in respect of 86 taxpayers, were agreed and published in respect of 2024 (Tables 14 and 15). A further 18 cases, with court imposed penalties amounting to over €4.5 million, were also published in respect of 2024.

We undertake investigations where we discover cases of serious tax and duty evasion. This includes instances of suspected tax fraud, for example, where false documentation is provided in support of a claim. We endeavour to ensure that the full range of legal sanctions available, including criminal prosecution, are sought in such cases to reflect the serious nature of tax and duty evasion.

In 2024, we secured 148 summary convictions, with court fines totalling €385,520. Additionally, the following 20 indictable convictions for serious tax and duty evasion were secured before the courts.

- Nine convictions for serious tax offences, with custodial sentences (ranging from one year, to three years and six months) imposed in seven cases, four of which were fully suspended and two of which were partially suspended. In one case 240 hours community service was imposed in lieu of a custodial sentence. Total fines of €16,000 were imposed in three cases (two of these cases received a custodial sentence in addition to a fine).
- 11 indictable convictions for serious duty offences, as a result of which custodial sentences (ranging from two months, to three years) were imposed in nine cases, four of which were fully suspended and four of which were partially suspended. 240 hours community service was imposed in two cases, in lieu of custodial sentences.

In 2024, we referred 14 cases of suspected serious tax and excise evasion to the Director of Public Prosecution (DPP) for consideration. In the same period, the DPP directed that indictable criminal proceedings be initiated in 14 cases. At the end of 2024, there were 20 cases of serious tax evasion or fraud under investigation, and a further 34 cases are currently pending before the Courts (Table 20).

As evidenced by the broad range of interventions we conduct, we actively challenge shadow economy activity and restrict opportunities for deliberate tax and duty evasion. This includes interventions which target fraud, illicit trade, smuggling and organised crime.

We seized over 64,000 kgs of drugs with an estimated value of €214.7 million during 2024. Additionally, we made 6,420 seizures of illicit tobacco products valued at over €128.2 million, and seized over 595,000 litres of illicit alcohol valued at €3.2 million (Tables 16 and 17).

Compliance Programmes

Our segmented case-base reflects the evolving national and international tax and customs environment. We operate a risk-based compliance programme which focuses on multiple risk areas and business sectors such as construction, retail, wholesale, social media, digital services, fast food, and hospitality.

Our national share schemes compliance project, which was initiated in 2022, continued during 2024. This project examines all tax events arising for individuals in receipt of share-based remuneration, covering income tax, USC and PRSI, and CGT. The project also reviews employers' compliance with reporting obligations on share-based remuneration.

All intervention levels available in the CIF were utilised during the course of this project, and 499 interventions were closed in 2024 with a yield of €17.5 million. This included €4.4 million in interest and penalties. We have also contacted taxpayers who, according to information available to us, appear to have exercised share options in the years 2020 to 2022, providing them with an opportunity to self-review and regularise their tax affairs.

Employers are also reminded that following the enactment of Finance Act (No.2) 2023, any gain realised on or after 1 January 2024 on the exercise, assignment or release of a right to acquire shares or other assets, should be taxed under the PAYE system. As a result, any employer providing access to a relevant share scheme is now responsible for accounting for the income tax, USC and employee's PRSI as part of their payroll process.

We have continued to leverage data available to us to identify cases of serious tax evasion in the rental sector. A number of investigations are currently progressing, and our focus on this sector will increase in 2025. As part of this work, we will engage with other Government agencies to implement a co-ordinated approach to identify and address a range of risks in the private rental sector.

Feature Article – Individuals Conducting Business Through Online Platforms

The use of social media and other online platforms to conduct business activities has become more prevalent in recent years and is, therefore, an emerging area of focus within our annual compliance programme.

The tax obligations of those conducting business activities via online platforms are no different from the tax obligations of those operating in any other sector of the economy. As such:

- self-employed individuals should register as self-assessed taxpayers for income tax purposes, and declare their income by filing annual income tax returns and paying the liability due online, through ROS,
- where an individual chooses to set up a company to carry on the relevant business activities, the company will be chargeable to corporation tax on the income arising and should report that income in its corporation tax return for the relevant accounting period, and
- where the income received exceeds the VAT registration threshold for the provision of services the individual or business must register for VAT (the individual or business may also elect to voluntarily register for VAT prior to this threshold being met).

We are, however, aware that many influencers and other individuals operating through online platforms may be unaware of their tax obligations, or the tax treatment applicable to income, gifts, the free use of goods or services, and virtual currencies or tokens they receive through their business activities. It is therefore important that we provide clear guidance and information on these matters, to support voluntary compliance within the digital economy.

Since 2023 we have issued over 450 Level 1, and 120 Level 2, compliance notices to individuals conducting business through social media and other online platforms.

Under a Level 1 Compliance Intervention, taxpayers can voluntarily address any compliance matters through self-correction or by making an unprompted qualifying disclosure, as appropriate.

Any individual in receipt of a Level 1 Compliance Intervention notice should take the following steps if they have received income which they have not declared:

- taxpayers who have already submitted a return(s), but omitted to include the details of the income earned on same (i.e. have submitted an incorrect return) should amend their return(s) and pay any additional liabilities due, and
- taxpayers who have not yet submitted a tax return(s) for the relevant years should file any outstanding returns, providing all details of income earned, and pay any tax due.

Level 2 interventions are intended to challenge non-compliance by a taxpayer. Examples include risk-based reviews and checks on data provided by taxpayers in their tax returns. These risk-based reviews and checks can range from examination of a single issue within a tax return, to a full audit. Once a Level 2 Compliance Intervention notice has been received, taxpayers can address any compliance matters by submitting a prompted qualifying disclosure.

A total of 52 interventions in this sector were closed during 2024, with a yield of over €2.6 million. This included just over €670,000 in interest and penalties. A further 93 interventions remain open at the end of 2024.

Enhancing our understanding of risk related to business activities conducted through online platforms remains a key priority for us, and we will continue to use taxpayer returns, third party information, intelligence, and other sources available to us, to review compliance within this sector and identify non-compliance indicators.

In October 2023, in The Revenue Commissioners v. Karshan (Midlands) Ltd., the Supreme Court delivered an important judgment setting out a five-step framework to determine the question of whether a contract is one ‘of service’ or ‘for service’, providing significant clarity on these matters. As a decision of the Supreme Court, this judgment has wide-reaching implications across all sectors and is not limited to the individual workers or sector involved in this specific case.

Following this Supreme Court judgment we published a new Tax and Duty Manual (TDM) in May 2024, titled ‘Revenue Guidelines for Determining Employment Status for Taxation Purposes’, to assist businesses in understanding the implications arising from this judgment. The TDM explains the five-step decision-making framework that businesses in all sectors are required to use in determining and understanding the tax status of workers they engage. The manual also includes a number of practical examples to assist businesses in this process.

Following review by an interdepartmental group comprising ourselves, the Department of Social Protection (DSP) and the Workplace Relations Commission (WRC), an updated Code of Practice on Determining Employment Status (the Code) was also published in November 2024. This is a joint code and is intended to provide a clear understanding of the employment status of individuals, taking into account current labour market practices and developments in legislation and case law.

Businesses are responsible for ensuring that the correct taxes are deducted from their employees' pay and remitted at the right time. We will continue to work with employers who, having considered the impact the judgment may have for them, wish to regularise their position as set out in our 'Code of Practice for Revenue Compliance Interventions'.

Since the introduction of PAYE Modernisation in January 2019, employers have been required to report their employees' pay and deductions in real-time, when they operate payroll. The introduction of Enhanced Reporting Requirements on 1 January 2024 further enhanced the real-time reporting carried out by employers.

These changes require employers and their agents to ensure that taxable payments and untaxed expenses and benefits are treated correctly and reported in real-time. This enhancement of real-time reporting has therefore resulted in tighter controls being implemented by employers, to ensure that the correct tax treatment is applied to specific payments, expenses and benefits at the time they are given or paid to an employee.

As part of our business compliance programme, which includes payroll related reviews and interventions, we examine the payment of staff expenses, and the provision of benefits and salary payments to employees, as a matter of course. We also examine all other areas of potential tax risks related to staff remuneration, including the classification of workers for tax purposes. These matters will remain a focus for our compliance activity in 2025.

We continue to enhance our analytics capabilities to develop measures to detect and combat the risk of VAT fraud. Bi-lateral co-operation with Member States on cross-border fraudulent VAT activities is an important element in managing this risk. We engage with international agencies and fora, including EUROFISC and the International Organisation of Tax Administrations to share information regarding emerging trends and best practice.

During 2024 we raised tax assessments giving rise to additional VAT liabilities of €21 million, and cancelled 14 VAT registrations where indications of fraudulent activity were displayed. We also wrote to 146 foreign suppliers to advise them of these cancellations.

Ireland accounts for a large portion of all EU VAT declared under the VAT One-Stop-Shop (OSS) and Import One-Stop-Shop (IOSS) Schemes. Through our work on the implementation of EU eCommerce VAT measures, we collaborate with colleagues in other Member States to progress key VAT OSS and IOSS compliance measures.

Over the course of 2024, we continued to enhance co-operation and engagement with other tax administrations, increasing the level of information exchanges undertaken through Mutual Assistance. We also engaged with IOSS intermediaries who represent non-EU online businesses during 2024, to ensure that they and their clients are fully compliant with the rules of these schemes.

We successfully implemented the EU Cross-Border Payments Reporting Programme (CESOP) with effect from 1 January 2024. Since April 2024, some 350 Payment Service Providers (PSPs) who provide services to Irish businesses have submitted extensive data to us, on a quarterly basis, in respect of cross-border payments they have received from their EU customers.

PSPs submit this data to the tax administrations in each EU Member State in which they provide services. This data is uploaded by each tax administration to the EU Commission for aggregation, and may then be used to verify the VAT declared by businesses which operate on a cross-border basis within the EU.

We continue to carry out risk-driven transfer pricing audits and other transfer pricing compliance interventions, to proactively address the challenges of the international tax environment. This was a key priority for us in 2024, and identifying and confronting transfer pricing non-compliance will remain a priority going forward.

In the period from 2015 to the end of 2024, we initiated 65 transfer pricing compliance interventions, 46 of which have been finalised. These finalised interventions have resulted in a yield of €788 million, which includes €243 million in interest and penalties, and a restriction in trading losses of over €1 billion, representing a corporation tax effect of €135 million. Amended corporation tax assessments, with total underpaid tax of approximately €21 million, have also been raised as a result of transfer pricing compliance interventions. The majority of these amended assessments are currently under appeal.

Use of Data, Intelligence and Analytics

We receive extensive information from a range of sources, including taxpayer returns and intelligence, and information from third parties such as merchant acquirers, Government bodies, financial institutions, and certain types of intermediaries.

We also welcome reports from members of the public in respect of suspected tax non-compliance and/or evasion. Following the enactment of the Protected Disclosures Act 2014 (as amended), we supplemented existing reporting channels with dedicated external channels for workers who are employed by a business, individual or organisation, other than Revenue, and wish to report information about potential wrongdoing related to tax, duty or customs controls.

In 2024, we received 171 protected disclosure reports, up from 31 reports received in 2023. A number of factors are believed to have contributed to this increase, including the launch of a new online protected disclosures reporting form at the end of 2023[2].

Revenue treats the information provided by members of the public and workers with the utmost seriousness and in strict confidence. Where information provided is sufficiently detailed or specific, it is risk assessed and appropriate follow-up action is taken.

We match the data gathered from all of these sources with our own records, and cross-check this to taxpayer declarations using our data holdings and capacity for advanced analytics. This enables us to highlight discrepancies and identify those non-filers who may be carrying on trading activity, and to determine future compliance projects which may be undertaken.

This overall approach enables us to strengthen our understanding of tax and duty compliance behaviour, and to enhance our knowledge of specific sectoral risks. It also enables us to identify the incidence, scale, and significance of risk, and target our resources to prevent or confront tax and duty evasion, fraud, organised crime, illicit trade, and smuggling.

Data analytics is also central to our work in evaluating and improving the performance of our risk systems. Over the past year we have advanced the use of data analytics and Machine Learning (ML) to enhance efficiency, improve compliance, and to better serve taxpayers.

Key analytics work has included projects to identify the possible manipulation or suppression of sales records on electronic point of sales devices, or other sales software systems.
Other analytics work has involved modelling the volumes of mineral fuel oil passing through businesses, using anomaly detection techniques to identify non-compliance in the distribution

2 Revenue publishes its Protected Disclosures Annual Report for 2024

and retail trades. We also use data analytics to address Customs non-compliance at early stages in the supply chain.

The deployment of ML algorithms improves the accuracy with which we can identify patterns of non-compliance, enabling close to real-time interventions whilst minimising disruption for compliant taxpayers.

In addition to enhancing our risk analysis, these initiatives have played a crucial role in transforming operations. For example, predictive analytics have enhanced our ability to anticipate taxpayer behaviours and resource demands, while data-driven segmentation has allowed us to deliver more targeted communications and foster voluntary compliance.

We have a range of statutory provisions and international agreements in place to facilitate the automatic exchange of information with other tax administrations. The review of information received under these measures is an integral part of our profiling and risk assessment processes, and we use this vital source of information to detect and prevent tax evasion and avoidance, and to ensure the correct application of Ireland’s domestic tax legislation.

Some of the key exchanges we participated in during 2024 are set out below.

- We exchanged financial account information, including bank account details and details of investments, under the Common Reporting Standard, in which 116 tax administrations participated.
- Consistent with our commitment to international tax transparency, and in line with EU and OECD initiatives to strengthen exchange of information between tax authorities in the area of tax rulings, we supplied other jurisdictions with details of 38 cross border opinions issued in 2024.
- Country-by-Country (CbC) Reports continue to provide information to inform high-level transfer pricing risk assessments and to evaluate other BEPS-related risks. In 2024, we exchanged CbC data with 72 other jurisdictions.
- We continued to exchange information with other tax authorities within the EU regarding ownership of and income from property, income from employment, director’s fees, pensions, and life insurance products, under DAC1, and intermediary disclosures relating to certain arrangements which could potentially be used for aggressive cross-border tax planning, under DAC6.
- DAC7 provides for the reporting of information by digital platform operators on sellers carrying out certain activities for consideration, and the subsequent exchange of this information with other Member States. Categories of relevant activities are the rental of immoveable property, personal services, sale of goods and rental of transportation. Reporting under DAC7 commenced in 2024, and we exchanged data on all categories of information with all EU Member States.

EU Member States and other countries can also make specific requests for exchanges of information through Mutual Assistance. We provide and benefit from this through sharing financial data and other information, and collaborating on investigations within statutory frameworks. During 2024, we received 1,911 requests from EU Member States and other countries, while we made 278 such requests to EU Member States and other countries (Table 21). A further 527 requests were received from non-EU Member States and other countries, whilst we made 178 requests to such jurisdictions.

Additionally, we received 53 Assistance Mutuelle communications from the European Anti-Fraud Office (OLAF). Many of the requests received relate to a specific customs risk concerning classification, valuation or origin.

A wide range of financial institutions and other designated bodies are required to have procedures in place to prevent money laundering and terrorist financing, and to make suspicious transaction reports (STRs) to both ourselves and An Garda Síochána if they have grounds to believe that a client has been, or is engaged in, money laundering or terrorist financing, including the laundering of the proceeds of tax evasion. During 2024, we received 54,102 STRs.

Targeting and Disrupting Shadow Economy Activities

Challenging shadow economy activity, and actively restricting opportunities for deliberate tax and duty evasion, continues to be an organisational priority for us.

By its very nature, shadow economy activity takes place at all hours of the day, all year round, and staff in our Joint Investigation Unit (JIU) are available to work as and when required. During 2024 we renewed our focus on optimising the deployment of resources by increasing collaboration and intelligence sharing both internally, across Divisions, and externally, with other Government agencies.

In 2024 there was a significant increase in the level of cross-Divisional work carried out by our shadow economy teams. Colleagues across different Divisions collaborated, sharing data and insights, to identify those who may be in receipt of undeclared income, and to quantify and collect outstanding tax liabilities. A forum for collaboration has also been established with senior management in Revenue, the DSP Special Investigation Unit and the WRC, to ensure that our approaches in tackling shadow economy risk are aligned.

Another key element in our approach to addressing shadow economy risk includes multi-agency visits, which are joint operations conducted by our JIU, the DSP, the WRC and An Garda Síochána. These visits are pre-planned outdoor operations, which identify and target significant risks within the remit of one or more of the agencies, and involve visiting taxpayers at their business premises, interviewing individuals on-site and collecting intelligence, with each agency supporting the work of the others.

Traditionally, many of these visits have focused on construction sites, and we have maintained a focus on this sector, in addition to other sectors where risks relating to cash payments and classification of employment have been identified. This includes the fishing industry, tourism and hospitality, hair and beauty, takeaway food and beverages, transport, and courier and delivery services sectors.

The number of operations carried out increased in 2024, with our shadow economy teams carrying out 4,855 visits, on either a standalone basis or in conjunction with other agencies. As a result of these visits, 638 individuals were registered as new employees.

The increase in activity carried out during 2024, and the results of same, reflects the additional training and resources we have invested to combat shadow economy risks.

In addition to joint operations, we continue to assist other Government agencies in making checks on businesses and individuals. Such information is shared between agencies under the framework of Data Exchange Agreements and Memorandums of Understanding that we have with those agencies.

We have primary responsibility for the prevention, detection, interception and seizure of controlled and prohibited goods and products intended to be smuggled or illegally imported into, or exported from, the State. We deploy a risk-based approach to our detection and intervention strategy.

We exchange information and share intelligence with law enforcement partners on both a national and international basis. Nationally, we work closely with An Garda Síochána, particularly the Garda National Drugs and Organised Crime Bureau (GNDOCB), in joint investigations and operations. During 2024 we participated in 100 controlled deliveries of drugs, which led to 64 arrests, as well as 26 joint operations with the GNDOCB.

We also have strong and strategic partnerships with international bodies such as the Maritime Analysis Operations Centre Narcotics (MAOC-N) in Lisbon, Europol, Interpol, the World Customs Organisation (WCO) and law enforcement agencies in other countries.

Building on the successes our enforcement teams achieved in 2023, we have continued to disrupt and dismantle the core supply chains of those involved in criminal activity. During 2024 our teams conducted over 16,500 seizures of drugs and illicit tobacco products, seizing goods to the value of almost €343 million.

Our teams also seized over 595,000 litres of illicit alcohol, with an estimated value of €3.2 million, and participated in a number of multi-national operations targeting fraudulent movements of alcohol products.

Feature Article – Targeting the Illicit Tobacco Trade

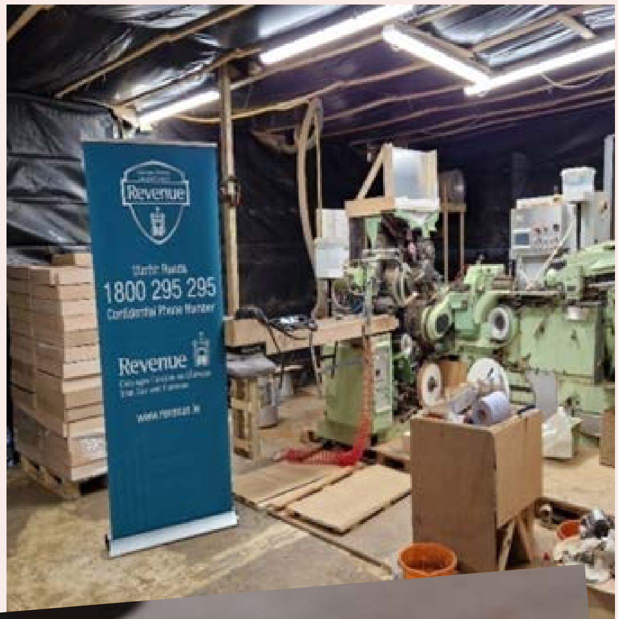
We target all stages of the supply chain within the illicit tobacco trade, identifying and targeting the smuggling, production, distribution, and sale of such products to achieve our goal of seizing same and, where possible, prosecuting those responsible.

In 2024, our targeted actions led to the seizure of over 112.3 million illicit cigarettes, with a value of €95.6 million, and 39,407 kgs of tobacco, with a value of €32.6 million (Table 17).

We use advanced risk analysis, profiling, and intelligence, to conduct analysis of the nature and extent of the illicit tobacco trade. Our strategy also involves the development and sharing of intelligence on a national, EU, and international basis, to counteract the tactics of criminal gangs in this sphere.

This approach enables us to identify and screen cargo, vehicles, baggage and postal packages to intercept the supply of illicit tobacco products. Our successes in this space are demonstrated by a number of significant seizures made by our teams during 2024. This included the detection and dismantling of an illicit cigarette factory in a commercial premises in February 2024.

This discovery was made as part of an intelligence led operation, carried out with the assistance of An Garda Síochána. During the course of the search, our officers found more than 1.4 tonnes of raw tobacco, precursor components for the manufacture of cigarettes, and almost 760,000 illicit cigarettes ready for distribution.



Equipment at productoin plant (top) and raw tobacco found on-site (bottom)

The retail value of the tobacco and cigarettes was over €630,000, with a potential loss to the Exchequer of almost €500,000. A further 3.5 million loose cigarettes, not in a saleable condition, were also found on-site.

The equipment at the production plant is believed to have had the capacity to produce more than 250,000 cigarettes per hour, along with pre-processing and packaging facilities.

Some other significant seizures made during 2024 include a further 14.6 million cigarettes detected in a separate operation in Dublin in February, 13.3 million cigarettes and €5 million worth of rolling tobacco detected in separate operations in Dublin Port in March, and 8 million cigarettes detected in Meath in October.

Our specialised Maritime Unit is responsible for monitoring and patrolling Ireland's coastline. The Maritime Unit currently operates two Customs Cutters, however a new vessel has been commissioned to replace the R.C.C. Suirbhéir, which has been in service since 2004. The new Cutter is expected to be launched in late 2025.

Our Cutter crews are involved in developing intelligence and using a range of IT systems, including advanced analytics, to target vessels engaged in smuggling. Coastal communities also play a crucial role in protecting our maritime borders, using our confidential phoneline to notify us of suspect or unusual activity at sea, or around the coastline.

We are also a member of the Joint Task Force (JTF), which is made up of Revenue's Customs Service, An Garda Síochána and the Irish Naval Service. Co-operation between JTF members is vital to the success of its operations, and the operation which led to the seizure of the MV Matthew in September 2023 is an excellent example of successful collaboration with our law enforcement partners.

The Special Criminal Court granted an Order of Disposal of the MV Matthew on 2 December 2024. We have engaged a provider of integrated shipping services, with expertise in ship broking, finance, research, compliance, and all aspects of international shipping, to assist in the disposal process. This will ensure that all regulations are complied with whilst also maximising, to the greatest extent possible, the market for potential purchasers across numerous jurisdictions. The disposal process is expected to take a number of months to complete and the vessel will remain under our care and management in the interim.

Our drugs intervention approach supports Ireland's National Drugs Strategy 'Reducing Harm, Supporting Recovery: A health led response to drug and alcohol use in Ireland 2017 – 2025'.

Smuggling and concealment techniques have become increasingly inventive and complex, and those involved have the capability and resources to adapt their methodologies quickly. This is further compounded by the scale and scope of international movement of people, vehicles and freight, and the transnational nature of organised crime.

Some of the more elaborate concealment techniques we have uncovered involve purpose-built hidden compartments within the floor area of articulated trucks, concealments within the door of a refrigerated trailer, and deep concealments within industrial machinery. Our work to intercept and seize illicit drugs is therefore extensive and multifaceted, and we continually monitor trends and developments to ensure that we deploy our resources and prioritise risk in the most effective way possible.

During 2024 our teams were involved in 10,170 drugs seizures, as a result of which 64,105 kgs of drugs with a value of €214.7 million were seized. There has also been a significant increase in the number of individual seizures of cannabis, amphetamines, ecstasy and other drugs intended to be smuggled or illegally imported into the State. Details in relation to some significant drug seizures carried out by our enforcement teams during 2024 are set out below.

€33.7 million worth of illicit drugs seized at Dublin Port and Rosslare Europort

This contraband was seized during three separate operations conducted over the course of one weekend in August 2024.

A total of 150 kgs of cocaine, 783 kgs of herbal cannabis and 70 kgs of cannabis resin, with a combined value of €23.2 million, were detected in Rosslare Europort. An additional 150 kgs of cocaine, with a value of €10.5 million, were detected in Dublin Port.

In each case, the contraband was concealed within the freight units used to transport the illicit drugs, and the detections were made using a combination of assets such as our mobile x-ray scanner and detector dog teams. All three operations were conducted in conjunction with An Garda Síochána.

Contraband seized at Rosslare Europort (left) and Dublin Port (right)

€32.8 million worth of methamphetamine seized at Ringaskiddy Port

Over 560 kgs of methamphetamine, more commonly known as crystal meth, were discovered when a maritime container scheduled for export to Australia was subject to examination using our mobile x-ray scanner.

An industrial machine was housed within the container, and a purpose built, lead-lined concealment was discovered within the machine during subsequent examinations.

Seizure at Ringaskiddy Port (left) and Revenue mobile x-ray scanner (right)

This seizure was made as a result of a joint operation conducted with An Garda Síochána.

Our land-based enforcement teams utilise the latest detection methods and technologies to identify and target risk, and therefore assist in protecting the EU’s frontiers from illicit trade, smuggling and organised crime. Our teams operate at all main ports, airports and mail centres, as well as freight forwarding premises, and use a variety of resources, such as mobile x-ray scanners, profiling and intelligence software, and physical examinations, in their work.

Our detector dog teams also play an integral role in our approach to tackling the threat posed by illicit trade and smuggling. As a national resource, our teams can be deployed across the country, depending on operational requirements, to work in tandem with our own enforcement teams and to support nationally co-ordinated multi-agency operations.

We currently have 26 detector dogs in our canine programme and are very proud of the work they do. During the course of 2024, our detector dog teams have been instrumental in the seizure of drugs, tobacco products, and cash worth over €100 million. Many of these detections have led to successful convictions and disruption to the activities of criminal gangs.

In April 2024, two of our detector dog teams participated in the European Open Championship for Custom Dog Handlers and Detection Dogs, which was hosted in Latvia.

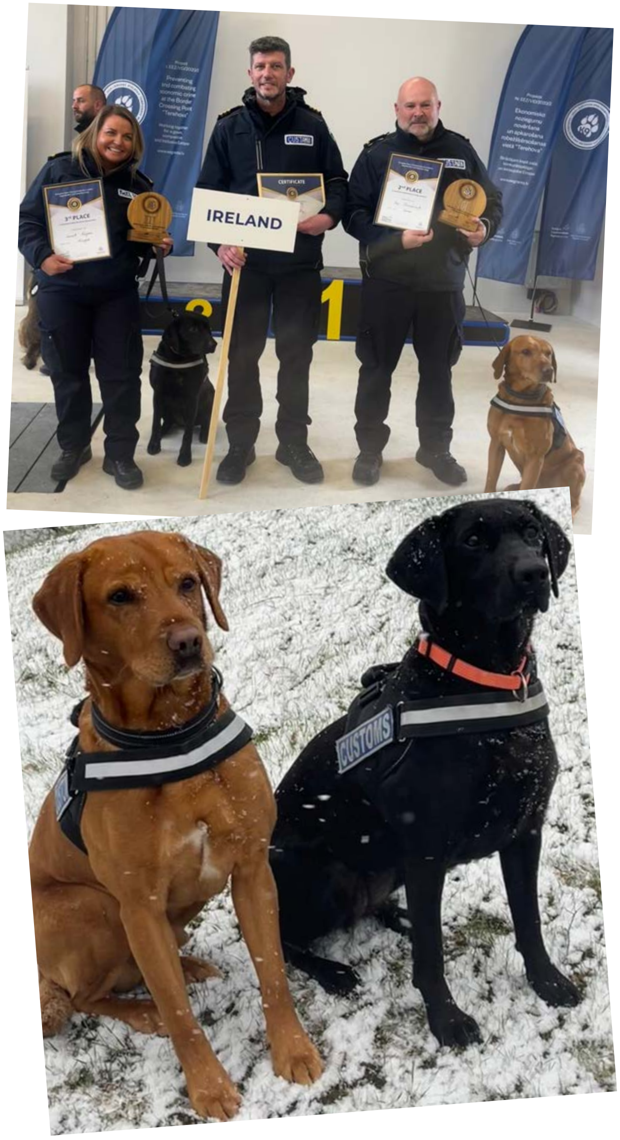
Although the primary aim of the event was to give enforcement agencies an opportunity to exchange learnings from their practical experience, it also offered teams the opportunity to showcase and develop canine skills in the detection of drug and cash concealed within luggage, vehicles, and premises.

Three of our officers attended this event, representing Ireland, and the team placed 4th overall, out of 15 teams. Two of our individual detector dog teams also placed 2nd and 3rd in the drugs and cash searching categories, respectively.

Tackling fuel fraud continues to be a key corporate priority for us. During 2024 we seized 156,960 litres of illicit fuel, and we are satisfied that our overall strategy is effective in combatting the illicit trade in fuel products.

The new Euromarker, Accutrace™ Plus, was introduced by all Member States and by the UK in January 2024, and is resistant to common chemical and physical laundering techniques, enhancing supply chain governance and our capacity to identify laundered fuel.

Our testing for the different fuel markers, including the new Euromarker (Accutrace Plus) is carried out on a nationwide basis, and a number of successful seizures have been made on foot of this testing, highlighting the effectiveness of the combination of markers used in supporting our overall strategy in combatting the illicit trade in fuel products.



Revenue dog handlers (top) and detector dogs James and Maggie (bottom)

The State Laboratory provides vital support to us in our work within this sphere by conducting detailed chemical analysis of fuel samples collected during roadside checks and operations. These findings support us in pursuing prosecutions for fuel fraud, and we will remain vigilant to emerging trends and risks in this area.

Under cash seizure provisions in the Proceeds of Crime (Amendment) Act 2005, we detain cash amounts of €1,000 or more where it is suspected that the cash is the proceeds of, or intended for use in, criminal activity. When we detain cash we make an application to the courts requesting further time to investigate the source of the cash. Once satisfied with the application, the courts may grant a detention order to allow us to carry out a comprehensive investigation.

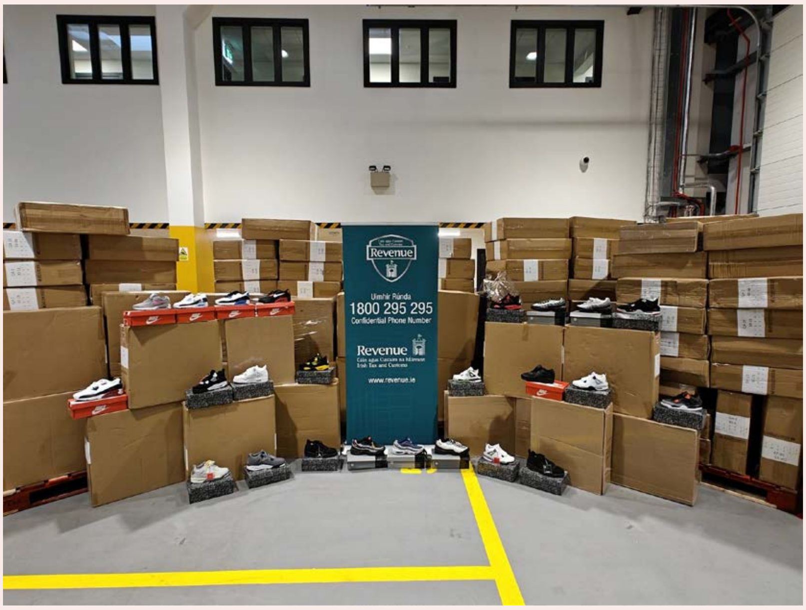
In cases where we establish that the cash seized represents the proceeds of crime, we apply to the Circuit Court for a forfeiture order.

In 2024 we made 49 cash seizures, representing a value of €972,473 (Table 18), and were granted 32 forfeiture orders in respect of cash seizures amounting to €1,106,677 (Table 19).

Feature Article – Seizure of Counterfeit Goods

Intellectual Property Right (IPR) infringements damage legitimate businesses through potential reputational damage and the diversion of revenues. Goods that infringe IPR, including clothing, may also be harmful to consumers. This is particularly true of goods such as electrical items and toys, which are often of a poor quality and do not conform to accepted safety standards. Counterfeit perfumes and cosmetics may also contain unregulated and dangerous substances, posing serious health risks.

Where goods are suspected of infringing an IPR, they are detained pending examination by the rights holder. Where goods are confirmed by the holder of the IPR to be counterfeit, they are seized.



Seizure at Dublin Port

We maintain a presence in mail centres across the country to intercept counterfeit goods, whilst also dealing with customs related matters arising from the import of goods and parcels via the postal system. Our teams routinely profile goods and parcels, carrying out x-ray and physical examinations, and make regular detections of counterfeit goods as a result.

Many of the counterfeit goods that are detected and detained are addressed to individuals who have purchased them online, however larger consignments are also detected in shipping containers. In November 2024, our officers detected a consignment of 9,384 pairs of counterfeit Nike-branded trainers, consisting of 30 different designs. The goods had an estimated value of over €1.7 million and were discovered when our officers searched a freight shipment that had originated in China.

In 2020, officers based at the national mail centres and courier hubs noticed an increase in individual packages containing clothing items. This is attributed to the COVID-19 pandemic and the exponential increase in online shopping during that time.

The detection rate of counterfeit clothing in 2020, and the continued trend in subsequent years, reflects the increased incidence of counterfeit goods, linked with the increase in online shopping. The range of counterfeit goods seized includes electronic goods, cosmetics, mobile phones and accessories, and clothing and jewellery, the majority of which are consigned from China, Hong Kong, and Turkey.

During 2024 our enforcement teams detected 66,445 suspected counterfeit items, with an estimated value of €11.4 million. This compared to almost 20,000 items, with an estimated value of €7.9 million, detected in 2023.

Ensuring Fairness, Transparency and Effectiveness

Our mission is to serve the community by fairly and efficiently collecting the taxes and duties due to the State. Therefore, it is extremely important that we ensure a fair, transparent, and effective tax and customs system. To preserve the fairness of the tax system, and to protect tax yields, we proactively identify and challenge tax avoidance schemes and the use of tax legislation, reliefs and allowances in a way that was not intended.

We use our data holdings to identify and challenge schemes and transactions that create an unfair tax advantage for those involved, and display indicators of non-compliance involving tax avoidance. We do this in an effective and as near real-time way as possible.

We have two dedicated Anti-Avoidance Branches, comprised of experienced auditors with strong analytical capabilities. During 2024, we completed 256 tax avoidance cases with a yield of over €46 million, including €8.7 million in interest and penalties. Additionally, at the end of 2024, we were actively challenging 228 cases involving potential tax avoidance, relating to 33 transactions.

Transaction structures currently considered as unacceptable tax avoidance, and which are under active project management, involve:

- transactions between individuals and connected companies where assets and income have been transferred offshore by individuals,
- transactions which appear to be a form of cash extraction from companies by way of transferring assets at overvalue,
- inappropriate claiming of a specific CGT relief by individuals who are conducting a trade, and
- transactions between individuals and connected companies, which appear to be arrangements to avoid income tax on payments received.

In 2023 the Court of Appeal delivered a key judgment upholding TAC's Determination and subsequent High Court ruling endorsing Revenue's position that a scheme which had been subject to examination by Revenue constituted a tax avoidance scheme. The case related to the generation of artificial trading losses, which the taxpayers concerned then utilised against other income sources in the year to reduce their tax liability.

In 2024, arising from the Court of Appeal judgment, 102 of the 231 taxpayers involved in this scheme settled their appeals, yielding almost €18 million (including €3.2 million in interest and penalties). Engagement in the remaining 162 interventions, relating to 72 individuals, is ongoing.

Identifying, targeting and confronting offshore evasion continues to form an integral component of our overall compliance framework. Our work in this area has been ongoing for a number of decades and has yielded in the region of €3 billion in tax, interest and penalties to date.

Our actions to identify and pursue those who have attempted to use offshore accounts, structures, or assets to evade or avoid their tax obligations has been underpinned by the introduction of a range of legislative provisions, encompassing various targeted and specific anti-avoidance measures, including the general anti-avoidance rule.

We use statutory powers in appropriate cases to obtain information from financial institutions and third parties, and utilise information from data networks to assess tax compliance. We are also actively involved in the development of the systems, structures, and networks needed to give practical expression to international co-operation in addressing offshore tax evasion. We actively participate in information exchanges with other jurisdictions under Mutual Assistance arrangements, Tax Information Exchange Agreements and other international agreements.

In addition, we are fully engaged in the Foreign Account Tax Compliance Act (FATCA), which is an information sharing agreement between Ireland and the US. In 2024, we concluded further interventions on cases which were selected using information received under the FATCA, and these cases yielded €329,400, which included over €203,000 in interest and penalties.

Feature Article – Investment Fund Vehicle

An investment fund was set up in 2007 to purchase investment properties in Poland, with respective gains arising in 2017 and 2019. We considered that the purpose of the investments was to acquire a material interest in an offshore fund, and that the payments received in respect of same were liquidation distributions.

Our Offshore Assets Group interrogated DAC2/Common Reporting Standard data, received under automatic exchange of information provisions, to identify taxpayers who received payments from the fund. In December 2022, income tax assessments for 2017 and 2019 were raised in respect of 139 cases. Appeals were subsequently submitted to the Tax Appeals Commission (TAC).

In December 2023, TAC upheld our position that the interest in the fund was a material interest in an offshore fund. Furthermore, the TAC agreed with our position that the gains relating to the fund were offshore income gains.

As at the end of December 2024, the TAC issued Determinations in 39 further appeals relating to this scheme, all of which found in our favour. A number of other taxpayers have since withdrawn their appeals.

As at 31 December 2024, we had closed 89 compliance interventions related to this fund, with a yield of €3.7 million (including approximately €1 million in interest and penalties). Engagement in the remaining 40 interventions is ongoing.

Collaboration

We play a vital role in the national response to tackling illicit trade, smuggling, and organised crime, and work very closely with many international bodies and agencies to combat serious and organised crime threats at source. We also play our part in supporting legitimate trade to move as speedily and efficiently as possible, whilst effectively managing compliance risk and tackling illegitimate trade.

We collaborate effectively with a wide range of other Government Departments and agencies, both nationally and internationally, as part of this work. Examples, rather than an exhaustive list, of our national and international collaborations are set out below.

Examples of our National Collaborations

- We work very closely with An Garda Síochána, CAB, the Naval Service and the Defence Forces, providing mutual operational, intelligence, and material support. We seconded 17 staff members to CAB during 2024.
- We systematically share real-time data with both the Department of Agriculture, Food and the Marine (DAFM) and HSE on inbound consignments arriving into the State, facilitating the efficient flow of goods through our ports and airports from third countries. We co-ordinate the enforcement and interception of prohibited and restricted goods and products on behalf of our colleagues in the DAFM, the Food Safety Authority of Ireland, the Department of Enterprise, Trade and Employment, the Health Products Regulatory Authority, and the Competition and Consumer Protection Commission.
- We work with a range of national competent authorities, such as the Environmental Protection Authority, the Commission for Communications Regulation, and the Health and Safety Authority, to ensure that products destined for the EU market do not endanger consumers or workers, and that other public interests such as the environment, security, and fairness in trade are not impacted by imported products.
- We work closely with colleagues in the Department of Justice and other agencies in relation to passenger movements through the Irish Passenger Intelligence Unit, whose mandate is to tackle serious crime and terrorism. We have seconded seven staff to support the unit in its work.

Examples of our International Collaborations

- We have seconded officers to EUROPOL in The Hague, the Irish Embassy in the UK, MAOC-N in Lisbon, and the Irish Permanent Representation based in Brussels.
- We participate in the Cross-Border Joint Agency Task Force where, together with An Garda Síochána, we work closely with HMRC and other Northern Irish law enforcement agencies.
- We co-operate with our counterparts in other jurisdictions and work closely with international bodies such as the WCO, OLAF, Europol, and the European Multidisciplinary Platform Against Criminal Threats.
- We are active participants in the European Ports Alliance initiative, which strives to foster collaboration among customs authorities across key European ports, and includes a Public Private Partnership framework to enhance collaboration between public bodies, port operators and private stakeholders to address challenges more effectively.

The WCO is the steward of international customs standards and is also recognised as the voice of the global customs community, assisting customs administrations in the effective application of controls, while efficiently facilitating legitimate trade. The WCO works in collaboration with customs administrations, including Ireland, and provides a forum for dialogue and exchange of experiences between Member authorities.

On 1 July 2023 Ireland took a seat on the WCO Policy Commission for a two-year term. The Policy Commission was established to act as a dynamic steering group to support the work of the Council. It concerns itself with broad policy questions relevant to the WCO's activities and initiates studies on the policies, practices and procedures of the WCO, with the objective of assisting the Customs Co-operation Council (the Council), to achieve the broad aims of its activities.

During our second year on the WCO Policy Commission, we continued to contribute to examinations of policy questions referred by the Council and make recommendations in respect of same, and to a preliminary examination and progress reviews of the WCO's Strategic Plan.

We actively contribute to a wide range of OECD working groups and initiatives as set out below.

- We are active members of the OECD's Joint International Taskforce on Shared Intelligence and Collaboration, which brings together 42 of the world's national tax administrations that have committed to more effective and efficient ways to deal with tax avoidance. This initiative offers a platform for members to actively collaborate, within the legal framework of effective bilateral and multilateral conventions and Tax Information Exchange Agreements, to share their experience and expertise in tackling common issues.
- We participate in the OECD's International Compliance Assurance Programme and the EU's European Trust and Co-operation Approach, both of which are aimed at promoting multilateral engagements and voluntary tax compliance on a co-operative basis between MNEs and tax administrations in the jurisdictions in which they operate.
- We are active members of the OECD Forum on Taxation Administration, which brings together tax administrations from over 50 jurisdictions to share knowledge, undertake research, and develop new ideas to enhance tax administration. Work undertaken during the year has focused on, among other things, the administrative implementation of the Two-Pillar solution, tax certainty, digitalisation of tax administration, and tax capacity building.
- We are committed and active members of the Tax Administration EU Summit initiative,

bringing together senior officials from EU Member States to foster effective administrative co-operation, and to ensure the optimal use of EU information sharing programmes.

We also remain committed to assisting less developed countries to increase the effectiveness of their tax and customs administrations, as part of Ireland's overseas development policy, 'A Better World'. Whilst our work in this space during 2024 focused on Africa and Asia, we engaged with several countries through the delivery of webinars on tax technical subjects, hosting study visits, and participating in outbound in-person capacity building visits.

This work is carried out in collaboration with the Department of Foreign Affairs and Trade (Irish Aid) and the Department of Finance. This work is further supported through our active participation in international networks such as the OECD's Capacity Building Network.

Our People, Technology and Capability

Investing in Our People

6,805 Permanent Staff

6,630 full-time equivalents

based in 70 office locations

489 staff recruited in 2024

32,337 Training Days Delivered

14,431 audit programmes training days

7,397 technical taxes training days

4,950 customs and excise training days

119 3rd Level Qualifications Awarded

69 Diplomas in Applied Taxation

13 BA (Hons) in Applied Taxation

35 Customs Certificates

2 Masters in Business Administration

172 Other Qualifications Awarded

80 Tax Certificates

73 Tax Technicians

2 Chartered Tax Advisors

17 Certificates in HR Practices

Diversity, Inclusion and Culture

Gender Balance

61% of all Revenue staff are female

53% of Revenue's Management Advisory Committee are female

56% of all senior management are female

Our Culture

Launched new Employee Engagement Charter

Supported our LGBT+ Staff at Pride

Hosted annual Equality, Diversity, and Inclusion week

Technology and Green Initiatives

Certification Audits Passed

ISO 27001 - Information Security Management Re-Certification

ISO 22301 - Business Continuity Management Systems Surveillance

Climate Action Roadmap

Reduced our fleet by 10% during 2024

90% of our procurement competitions featured green criteria

Retired aging technology from our estate

Our People, Technology and Capability

We are a large organisation, with just over 6,800 staff based in over 70 offices nationwide, and the safety and wellbeing of our people is our priority. Through fostering a positive and fulfilling work environment, maintaining a strong focus on diversity, inclusion and wellbeing, and through meaningful engagement, we continue to strive to achieve our goal of being an employer of choice.

We are committed to continually building our capability as an organisation, and continue to invest in our people, supporting them in developing the leadership, management, and technical skills that they require to meet the evolving organisational challenges of the future.

The capacity to harness innovation in technology and business practices, and the ability to adapt, has underpinned our success in achieving our goals. This allows us to effectively respond to challenges, and changes in both taxpayer behaviour and the external business and economic environment.

Our continued investment in our people and technology, as well as our targeted recruitment and strong culture of effective governance and accountability, is essential in our success in supporting voluntary compliance and tackling non-compliance. The agility, resilience, and responsiveness of our people and our structure are also vital components to the success and effectiveness of our work.

Ongoing development, evolution, and refinement of our structures have ensured that we optimise the alignment of our resources with risk, and deliver a high-quality service to support taxpayer compliance.

Our People

Our people are the key to our success. At the end of 2024, there were 6,805 permanent staff working in the organisation, equating to approximately 6,630 full-time equivalents.

To ensure that we build and retain internal capacity, talent and leadership, and have the right people and skills in our team, we use targeted recruitment. During 2024, we appointed 489 staff across all grades from open recruitment, internal recruitment, interdepartmental and Top-Level Appointments Committee competitions. In addition, 72 staff availed of transfers into Revenue, or an internal mobility move during 2024.

Role	Appointments	Transfers
Assistant Secretary	2	-
Principal Officer	10	-
Assistant Principal	55	1
Solicitors / Legal Advisors	3	-
Higher Executive Officer	66	16
Administrative Officer	5	9
Executive Officer	126	4
Clerical Officer	222	42

We remain committed to supporting and enabling our people to perform to the highest levels, and responding to their development needs.

As part of this, we continued to foster our strong educational partnerships with the Irish Tax Institute (ITI), University of Limerick (UL), and other third party training providers during 2024. We also continued to adapt our continuous personal and professional development programme in 2024, to provide staff with greater opportunities for capability development.

Meanwhile, our own internal training branch continued to develop and expand the wide range of training supports available to our people. By utilising a mixture of self-managed eLearning, recorded training content, and virtual and in-person classes, we provide professional development opportunities that enhance the technical knowledge, skills, and professionalism of our workforce.

During 2024, over 32,330 training days were delivered to our staff (Table 22) and we are proud to make this investment in our people. The training provided included a comprehensive range of skills and capability development programmes to enhance the leadership, management, and soft skills of our staff. We also provided needs-based tax technical training provided through both externally accredited programmes, and in-house standalone training modules.

Some examples of the training undertaken in the latter context during 2024, and key achievements in that regard, are set out below.

- 119 third level qualifications were awarded to our staff by UL, including Customs Certificates, Diplomas in Applied Tax Administration, BA (Hons) in Applied Taxation and Masters in Business Administration.
- 155 professional tax qualifications were awarded to our staff by the ITI, including Chartered Tax Adviser and Tax Technician qualifications (Tables 23 and 24).
- 17 staff members were presented with certificates in Human Resources Practice, awarded by the Institute of Public Administration and the Chartered Institute of Personnel and Development.
- 41 staff members from our International Tax and Large Corporates Divisions attended external training courses on intellectual property valuation and transfer pricing.

Feature Article – Enforcement, Customs and Trade Facilitation Training

In recent years, our customs and excise training unit has made significant strides in restructuring and developing training pathways for customs and excise officers, using a tiered and graduated approach.

This involved the development of new training opportunities and materials. During 2024 the team launched four new self-managed eLearning courses on CITES, the VAT Retail Export Scheme, pre-arrivals, and temporary storage facilities. These courses were developed entirely using in-house expertise, and are now available to all staff, providing flexible learning opportunities.

Another significant advancement during 2024 was the development of a five-day in-person prosecution programme, which covered training on note taking and maintenance of evidential notebooks, interviewing and questioning skills, and courtroom skills. 2024 also saw the rollout of multiple Intermediate Level II courses, including courses on excise licences, and unlicensed trading and detections.

We also took a leading step by becoming one of the first members of the World Customs Organisation (WCO) to introduce a Middle Management Development Programme specifically for Higher Executive Officers in customs roles.

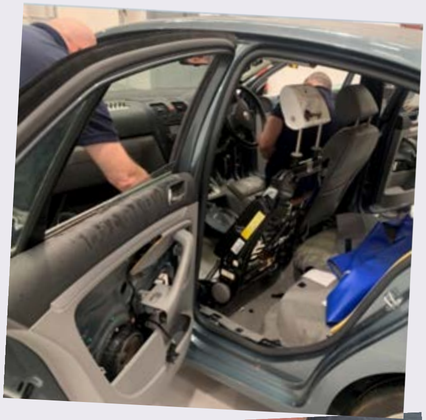
This programme was delivered by two accredited WCO Leadership and Management Development Advisors, one of whom was based in our training branch, and the other representing Australian Border Force.

Revenue staff who undertook the WCO Middle Management Development Programme

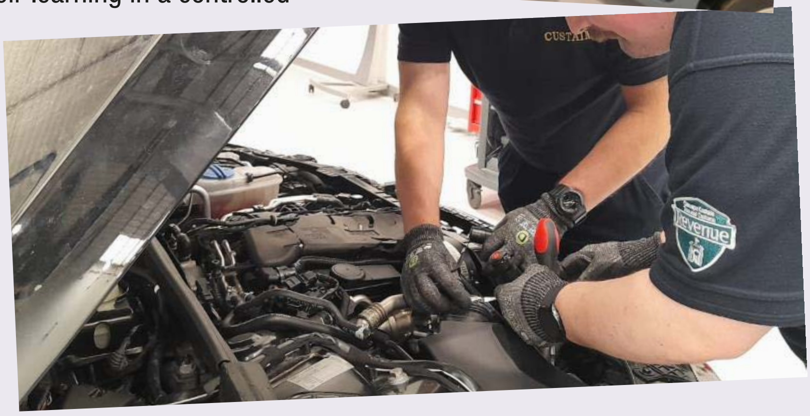
Additionally, over the course of 2024:

- 113 new recruits completed our trade facilitation programme,
- 34 new recruits received our enforcement training,
- 1,276 staff members completed other customs, excise, and enforcement training, and
- 35 staff commenced a Customs Certificate with the UL.

Another standout achievement during 2024 was the launch of our comprehensive 'Search of Vehicle' course. This course was meticulously designed and delivered by our in-house subject matter experts, who had previously undertaken practical 'train the trainer' sessions hosted by the Finnish customs administration's Centre of Excellence.



Our 'Search of Vehicle' course was tailored to equip our officers with advanced skills in vehicle inspection, focusing on the latest techniques and best practices in identifying concealed contraband, and ensuring compliance with customs legislation and our own policies. Participants engaged in realistic scenarios and practical exercises, allowing them to apply their learning in a controlled environment.



Vehicle used in Search of Vehicle training (top) and demonstration search (bottom)

This initiative not only strengthened our operational capabilities, but also underscored our commitment to providing cutting-edge training that meets the evolving demands of customs enforcement. This course was selected as a finalist in the 2025 CIPD Award in the 'Leading through Learning and Development – Large Organisation' category.

This award acknowledges large organisations that effectively link business goals with learning and development strategies, to enhance employee and leadership skills, and improve performance. Being shortlisted for this award underscores the impact and quality of our training programmes, highlights the dedication and expertise of our training team, and sets a new standard for future training programmes.

Cristina Goncalves-Beattie – Clerical Officer, Business Division

Originally from near the city of Porto in Portugal, I worked in the UK for several years before I relocated to Ireland in 2009. Prior to joining Revenue in May 2022, I worked as a data analyst. Upon joining Revenue, I was assigned to Personal Division, where I undertook training with Revenue Training Branch. In February 2023 I joined Business Division's Divisional Office.

Here I have undertaken various important governance projects, such as reviewing all the legislative authorisations held by staff in Business Division. I have also organised and implemented an in-depth review of access rights to systems held by Business Division staff. With my experience in data analytics, I have been able to ensure staff access rights are sufficient for, and appropriate to, their current role.

I have engaged with Corporate Services Division's Disability Liaison Officer and Information, Communication, Technology and Logistics Division on the assistive technology available to Revenue staff. These technologies are extremely important to me in my day to day work, as I was diagnosed with Myopic Macular Degeneration in 2019.

My work in Revenue provides me with a role that utilises my previous experience and constantly challenges me, which I thoroughly enjoy, especially as I have the support of a fantastic team around me at all levels.

Daniel Gerber – Executive Officer, Information, Communication, Technology and Logistics Division

Having moved to Ireland from Johannesburg, South Africa, at the end of 2000, I experienced culture – and climate – shock, but I quickly felt at home.

I joined Revenue after completing a two-year apprenticeship with a County Council, where I gained experience in software development and systems administration. In my current role, I support the customs IT systems that facilitate international trade. These systems are designed to manage the efficient flow of goods across our borders, ensuring compliance with the applicable customs legislation, collecting duties and taxes, and facilitating legitimate trade.

I ensure that these complex customs systems are available on a 24/7 basis and determine when system changes may be required, to align with evolving customs processes. I have received excellent training in computer programming and scripting languages, along with database skills, all of which are important for my current role, but also my future career development.

My favourite thing about this role is the variety of work and opportunities to learn and make a contribution. The complexity of customs systems and their connectivity to EU frameworks is both demanding and fulfilling, and I am proud of the work I do, alongside a very dedicated and supportive team, in supporting and facilitating trade.

Neil Richardson – Higher Executive Officer, High Wealth and Financial Services Division

Prior to joining Revenue I worked in several different jobs in both the public and private sector. Following a short career break, I joined Revenue in 2019, as a Clerical Officer in Trade Facilitation.

I was not long in that role however, as shortly after joining I was promoted to Executive Officer. In May 2023, I was promoted again and joined the Customer Service team in the High Wealth and Financial Services Division. In my current role I ensure service standards are met for the taxpayers we engage with. As part of the wider Divisional Office team, I also support the branches of my Division in their functions, and manage accommodation requirements for the building in which I work.

I was a bit apprehensive when first joining Revenue, as it had been some time since I had studied taxation in college, but the practical supports that were provided by the Revenue Training Branch, and in conjunction with the Irish Tax Institute, made the adjustment straightforward. The support I had from my team and branch colleagues helped tremendously too.

The variety in my work is something I really enjoy, and I have been very fortunate to have worked with some brilliant people in my Revenue career to date.

Jessica Murphy – Higher Executive Officer, Business Taxes Policy and Legislation Division

I began my Civil Service career back in 1999, in what is now known as the Public Appointments Service. I left the Civil Service to join an internet company, followed by a decade spent working in Financial Services, before joining Revenue in 2017.

My first role was in the Incentives Branch of the Business Taxes Policy and Legislation Division, as part of the Film Relief team. This role involved examining film budgets and contracts, and even watching the actual movies for accreditation purposes! I was promoted to Higher Executive Officer in June 2020, and took up a position in the Relief for Investment in Corporate Trades Unit.

In this role I deal with various reliefs for investors, such as the Employment Investment Incentive. I am also involved in aspects of the digital games tax credit relief and, most recently, the artists exemption relief. In this role I have many opportunities to collaborate with colleagues across the organisation.

Revenue is a place that allows for career progression in an environment that is progressive, and has a very strong focus on learning and development. The collaboration between teams is paramount, and being surrounded by excellent colleagues is a huge part of Revenue culture, one that I feel fortunate to be part of.

Anita Cassidy – Assistant Principal Officer, Personal Taxes, Policy and Legislation Division

I joined Revenue in 2022, having been successful in an open Assistant Principal competition. The whole process of completing the application form, through to becoming a Revenue employee, was very well organised.

Having worked for many years in a large private tax practice that specialised in providing global mobility tax services for employers and their employees, I was delighted to be offered a role in the newly established Global Mobility branch in Personal Taxes Policy and Legislation Division. Our branch is responsible for the management of legislation and interpretation functions on matters relating to globally mobile individuals, employees, and employers. The work here is incredibly varied and challenging.

Our main activity each year involves working on the Finance Bill with the Department of Finance, and colleagues across Revenue. We are responsible for preparing and issuing guidance to taxpayers and Revenue operational areas in the form of Tax and Duty Manuals, which explain how tax legislation operates in practice. We are also responsible for answering queries raised by Revenue colleagues, or from tax practitioners, on complex tax matters in this area.

There is a great work-life balance here in Revenue, and plenty of opportunities to engage with colleagues on a social front. It is amazing how quickly the last three years have flown by, and how well I have settled into my role in that time.

Davena Lyons – Principal Officer, Collector General's Division

I joined Revenue in 2002, as a Clerical Officer in customs and excise, before moving through various audit and compliance roles over the next decade.

During those years, I was successful in a number of promotional competitions and availed of Revenue's Refund of Fees and Sponsorship Schemes to complete two Bachelor's Degrees, in Business Studies and Taxation, and obtain my professional ACCA qualification.

I joined the Collector General's Division as an Assistant Principal in 2014, leading multiple teams on insolvency matters. In 2018 I moved roles again, this time leading a team on VAT anti-fraud policy. In this role, I gained experience working with tax administrations across EU countries in mitigating fraud and delivering common solutions to tackle cross-jurisdictional challenges.

I was promoted to Principal Officer in 2020 and returned to the Collector General's Division shortly afterwards. In this role, I have delivered diverse remits from debt management programmes, VAT repayments, customer service, and analytics, along with COVID-19 and cost of living support schemes for businesses.

During my career, I have had the privilege of working with exceptional people who share a commitment to delivering excellent public service, which makes all the difference to the contribution I myself will make to Revenue, over the coming years.

Our Culture

As a highly responsive organisation, we provide a positive, engaging, and fulfilling work environment for our people. Our core values of respect, professionalism, collaboration, agility, and integrity are embedded in our culture, our interactions with colleagues, and in all our dealings with taxpayers.

We value openness and accountability, and place compliance with our legal responsibilities, including health and safety, data protection, taxpayer confidentiality, financial management, and FOI at the heart of our work.

We are committed to supporting the health and wellness of our people and are dedicated to deepening employee engagement at all levels across the organisation. We collaborate with our key stakeholders in a partnership approach, supporting equality, inclusion, and diversity, resulting in continuous innovation and high levels of performance.

As part of our commitment to promoting and encouraging good health and wellness among our people during 2024, we:

- promoted our Menopause Policy, by hosting webinars and providing details of supports available to staff and managers,
- increased the flu vaccination subsidy to encourage staff uptake,
- hosted and promoted a range of wellbeing webinars, including sessions with Ability Focus and Men's Aid, and
- hosted webinars to promote International Women's Day.

Our Central Partnership Committee provides a means of regular and positive dialogue to support and enhance employee engagement. The Committee is chaired by the Chairman and is attended by the full Board, along with representatives from management, unions, and staff. During 2024, the Committee met on three occasions and, through its work, continued to underpin our mission, vision, core values, and the achievement of the objectives set out in our Statement of Strategy (SoS).

Feature Article - Revenue's Employee Engagement Charter

In 2023 we established a Partnership Intensive Group to review our Employee Engagement Charter (EEC).

Our original EEC launched in 2017 and has served us well over the past decade. However, given the evolution of the workplace environment in the period since then, we considered it timely to review and update our charter in keeping with our SoS commitment to 'foster a diverse and inclusive workforce'.

Our new EEC was subsequently launched in December 2024, following extensive consultation and collaboration with staff and the dedicated Partnership Intensive Group.

The new charter provides an understanding of the values and principles which guide us, as an organisation, in delivering our goals. It is also aligned with our SoS and our vision to be a leading tax and customs administration, trusted by the community, and to be an employer of choice.

Revenue Employee Engagement Charter

Recognising that our working methodologies have changed significantly, with the majority of staff now availing of blended working arrangements, the new charter outlines a series of shared commitments and expected co-operation between the organisation and our staff. These commitments support a positive working environment, with an engaged workforce, and play a vital role in fostering our culture and values for all staff.

During 2024 we participated in a cross-Departmental working group, to develop a blended working evaluation model. The working group provided an opportunity to gather a range of views and insights on the impact of blending working in the Civil Service, from both an organisational and employee perspective.

The findings from the working group will provide organisations with a structured tool to evaluate the effectiveness of their blended working policies, and to inform future policy in this area with evidence based data.

Our own blended working arrangements have successfully bedded into the organisation, striking the required balance between business needs and opportunities for staff to avail of a better work-life balance. We have, however, now commenced a review of policy, using this model and other relevant data sources, with a view to ensuring that our blended working arrangements continue to meet both the needs of our people, and our organisational objectives.

Our staff fulfil an array of diverse and varied functions in their roles, with many being involved in off-site work. This includes our customs and enforcement teams, and other staff who are engaged in conducting compliance checks and interventions, carried out at business or agent premises, and attending outreach events.

We have, therefore, never been a traditional office-based organisation and not all roles within the organisation are suitable for blended working arrangements. We do, however, facilitate blended working where the specific role is suitable for same, and the individual employee wishes to avail of these arrangements.

Approximately 82% of our people avail of blended working arrangements to some extent, while the remaining 18% have either chosen not to apply, or are not eligible to apply, due to the nature of their role. Where staff do avail of blended working, the arrangements are managed within local business units. Since September 2022, we have achieved the targets set out in the ‘Civil Service Blended Working Policy Framework’, and this will remain the case during 2025.

We are committed to ensuring that our people feel valued. We have built a strong culture of acceptance, inclusivity, and equality among our staff, ensuring that human rights are respected in both internal and external environments. We also remain committed to ensuring that our ‘Public Sector Duty Action Plan’ is implemented.

We have developed specialised human rights and equality training for individual cohorts of staff, depending on the nature of their role within the organisation. All of our newly recruited staff are also trained in equality and diversity as part of their induction.

As an employer of almost 7,000 staff, we recognise, welcome, and respect diversity in sexuality and gender identity, and are committed to continuously improving inclusion in the workplace. Our LGBT+ Staff Network and steering committee work with other Civil Service Departments to develop a civil and public service wide LGBT+ Employee and Ally Network, which is a key component of the ‘National LGBTI+ Inclusion Strategy’.

As we have done for a number of years, we continued to support our LGBT+ staff with a number of events throughout the year. Some examples of this include participating in Dublin Pride Festival’s 2024 parade, flying the Pride flag at some of our offices, and on our main website page and X handle. Our LGBT+ Staff Network also hosted a number of events for all staff and delivered a number of informational presentations.

We recognise that diversity extends beyond generational and physical characteristics, and gender, and we listen to and learn from the diverse experiences and perspectives in our workforce. We also recognise that diversity encompasses social, ethnic, cultural, and educational backgrounds, and understand that a workforce reflecting the society we serve enhances trust, strengthens how we deliver services, and drives innovation. Our recruitment programmes therefore remain focused on fostering a diverse workforce that represents a contemporary and evolving Irish society, reinforcing our commitment to equality and continuous improvement in what we do.

Feature Article - The North East Inner City Initiative

The North East Inner City (NEIC) initiative commenced in July 2016, when the Government launched a plan to oversee the long-term social and economic regeneration of this area of Dublin.

On foot of our successful participation in the 2023 NEIC Flash Mentoring Programme, our Corporate Services Division developed a pilot NEIC Transition Year Work Placement Programme in 2024.

The objective of the programme was to give students an insight into career pathways within the organisation that they may not have otherwise considered, or been aware of.

This was achieved by providing varied and interesting workshops in areas such as data analysis, answering Parliamentary Questions, compiling press releases, event planning and shadowing a Customs Officer in Dublin Port.

The programme also offered an opportunity for us to promote the organisation as an employer of choice to a cohort that would not, traditionally, attend other employment outreach events we participate in.

Participants viewing a detector dog demonstration (top) and listening to a presentation from Commissioner Kennedy (bottom)

Seven students from across three DEIS schools in Dublin 1 participated in the programme, which ran during November 2024. Feedback from the students indicates that the programme gave them new and positive skills and experiences.

All the students expressed their interest in returning to work for Revenue in the future, and two have applied for Temporary Clerical Officer roles in the organisation.

All those who participated in the programme were presented with a Certificate of Completion to mark its conclusion.

Everyone we met was so lovely and fantastic at their jobs

It's a great place to work and I plan on coming back in the future

I would highly recommend Revenue as it is a great experience

Our annual Equality, Diversity, and Inclusion (EDI) week had the theme 'What EDI means to me' during 2024. This year's events focused on the range of guidance and supports available for people who have caring responsibilities, and sharing insight and guidance to staff and managers about non-visible disabilities in the workplace.

We also recognise the importance of gender balance in the workplace and our 2024 Gender Pay Gap Report showed that 56% of all senior management positions in the organisation are currently filled by women (Table 25). However, we remain fully committed to ensuring that any gender imbalances that can be addressed by measures within our control will be pursued, and actively examine ways to encourage more women to consider applying for promotion.

Some key initiatives undertaken in this space during 2024 are as follows:

- we are a member of the ‘30%+ Club’, a global campaign taking action to increase gender diversity at board and executive committee levels,
- we continued to participate with university researchers on a ‘Call to Lead’ project,
- we attended the international conference of the OECD/Forum on Tax Administration Gender Balance Network to develop a pilot Gender Balance Maturity Model to be used by tax administrations, and
- we appointed two Gender Balance Champions to continue to raise awareness and promote initiatives regarding gender and diversity issues within the organisation.

Feature Article - The Civil Service Assisted Return to Career Programme

In 2024 the Department of Public Expenditure, National Development Plan, Delivery and Reform (DPENDR) launched an Assisted Return to Career (ARC) Programme.

This programme aims to support people who have taken a break of at least two years from their professional careers, and are seeking to re-enter the workforce. The ARC programme provides a supportive workplace assignment to participants, using coaching and peer support, and offers a route to permanent employment.

We were one of five Civil Service bodies to participate in the pilot roll-out of the ARC Programme in 2024. The six month long programme commenced in late 2024, and four participants were assigned to Revenue. These individuals were based in Dublin and Limerick, and were assigned across different Divisions. One such participant was Raji Caulfield, who was assigned to our Medium Enterprise Division.

Raji Caulfield – ARC Participant

I am a qualified accountant and worked in practice and in industry for several years. I took my first career break to pursue an MBA in Trinity College and, upon completion, I returned to work in a start-up company. I then did a two year stint in lecturing before taking a career break due to family circumstances.

I joined Revenue under the pioneering ARC programme. The programme was well designed to help those of us who have been outside the workforce for an extended period. There was ample support from Revenue’s human resource teams, the DPENDR, and from the management team in my branch to help make this a successful transition.

I have found Revenue to be a warm, welcoming, and extremely professional organisation. I believe Revenue plays an essential role in allowing Government to provide vital services and investment, and it is a privilege to serve in such an organisation. I look forward to a rewarding career with Revenue.

Initial feedback from other participants and their managers has been equally positive.

ARC Scheme logo (top) and ARC participant (bottom)

Innovation

We are committed to providing an efficient and quality service, and continue to optimise the use of technology and invest in our IT capability. This approach enables us to develop progressive and innovative business solutions which maximise process automation, digitalisation, and personalisation of services.

We established an Innovation Network Team during 2024, and this team has been actively promoting ‘Public Service Transformation’. This initiative aims to showcase innovation and transformation in the Public Service, highlighting national schemes which provide better services for the public.

Public Service Transformation Week took place in October 2024. This year's theme was 'Transformation in Action' and we hosted two events to mark the occasion. Both events were delivered as online webinars and showcased:

1) our journey in introducing AI models to improve efficiencies in customer service, and

2) the collaborative work between our Investigation, Prosecution, and Frontier Management Division and other law enforcement agencies, to target drug smuggling in the maritime domain.

Both events were a huge success, with over 500 attendees across the two webinars. Additionally, the two projects highlighted during these events were winners in their respective categories at the 9th Civil Service Excellence and Innovation Awards.

Feature Article - Civil Service Excellence and Innovation Awards

We are an active participant in the Civil Service Excellence and Innovation Awards and submitted three projects for consideration in 2024. Two of our submissions received the top awards in their respective categories – our 'AI and Get Next' project won first prize in the 'Digital First' category, whilst our 'Maritime Frontier Controls' submission won first prize in the 'Excellence Through Collaboration' category.

The 'AI and Get Next' project is a multi-phase project, focused on re-engineering the management of online queries using AI and workflow enhancements. The initiative has delivered a more efficient and effective model of categorising and managing queries, and has resulted in an enhanced service to taxpayers.

This was achieved by simplifying the process for submitting online queries and using AI to more accurately categorise and prioritise queries, and streamline their assignment to teams for processing. This project has paved the way for similar approaches to be taken across Revenue and potentially by other Government Departments too.

Mary Hurley, Secretary General of the Department of Rural and Community Affairs and Ossian Smyth, T.D., Minister of State at the DPENDR alongside those involved in the winning projects

The 'Maritime Frontier Controls' submission related to the work of the Joint Task Force, which is made up of representatives from our Investigation, Prosecution, and Frontier Management Division, together with members of An Garda Síochána and the Naval Service.

These teams work together, alongside international law enforcement partners, leveraging their respective capabilities to develop intelligence and conduct operations. These efforts have resulted in significantly increased drug seizures, disruption of transnational organised crime routes, and the protection of society from drugs and associated criminality. A prime example of the successes which the team achieve through their collaboration was the seizure of 2,253 kgs of cocaine, with a value of €157 million, onboard the MV Matthew in September 2023.

As an early adopter of computer technology, and in common with many mature organisations, we have some legacy systems in need of technical modernisation. In identifying this as a key organisational risk, we continue to progress a Technical Architecture and Systems

Modernisation programme to modernise our systems and underlying technology, to ensure that we have both the IT platform and capability to enable our key business programmes to operate effectively.

In 2024, our programme focused on re-platforming our Common Registration System, with the vast majority of functionality migrating to the new platform in 2024. The remaining functions migrated to the new platform during the course of early 2025. Several smaller applications, covering stamp duty and tax relief at source, were also successfully re-platformed during 2024.

We continue to extend the deployment of AI and Natural Language Processing (NLP) technologies to enhance efficiencies in our services. During 2024 we launched an internal AI driven assistant, RevAssist, to enable case workers to carry out an intelligent search and query of our full Tax and Duty Manual (TDM) repository.

Complementary to the RevAssist tool, we developed an AI driven generator to assist staff in producing first drafts of TDMs. These drafts are then subject to verification and refinement by the relevant subject matter experts, prior to publication.

Our NLP based query classification engine was also extended to cover more query types during 2024, and an additional feature was incorporated to identify more urgent queries for early escalation.

We continue to provide, and further extend, shared computing facilities to other public sector bodies from our data centre. This hosting service provides estimated savings of at least €3.4 million per annum among the 46 different organisations which availed of the service in 2024.

Our print and mail service continued to support a number of other public sector organisations during 2024. For example:

- we printed and posted almost 7.3 million items of correspondence on behalf of nine Government Departments and agencies,
- we provided print and design services for items such as corporate stationery, leaflets, posters, and training manuals for five Government Departments and agencies, and
- we provided additional support to the Oireachtas and Bills Office to produce the various stages of the Finance and Planning Bills, and supported the Department of Finance on Budget Day, offering a complete contingency operation.

The provision of these services resulted in savings of almost €500,000 during 2024.

Our Programme Management Office enables effective and accountable management of IT enabled business projects, and seeks opportunities for continuous improvement in that area. Project Boards and Steering Committees guide and support the delivery of these projects, ensuring timely decision-making and the management and mitigation of issues and risks as they arise.

Further progress was also made on retiring aging technology stacks from our estate during 2024. As we adopted to the blended working environment, Cisco Jabber and Microsoft Teams became the preferred telephony and conferencing platforms for our staff. The need for traditional Cisco desk phones therefore became largely redundant, and we removed the majority of these handsets from desks.

We had invested significantly in this phone system prior to the COVID-19 pandemic, and many of the handsets were in excellent working condition and had substantial remaining useful life. As such, approximately 4,000 of these phones have now been redeployed to other Government Departments and State agencies who require upgrades or additions to their own repository of Cisco desk phones.

Additionally, we have already successfully progressed a range of actions from our 'Climate Action Roadmap 2022 – 2030', which outlines our plan to address the challenges of climate change and reduce our carbon footprint. Having vacated a number of buildings in 2023 to consolidate staff into fewer offices, we also vacated offices in Bridgend Co. Donegal, Santry in Dublin, and McDonagh Junction in Kilkenny, in 2024. Work is now ongoing to optimise our staff footprint within our remaining offices, to further reduce our electricity and gas consumption.

We have committed to achieving ISO 50001 certification in 2025, which will drive further savings through the development of a detailed energy measurement and management system. Our building management teams will engage regularly to review our energy usage, and identify new initiatives to reduce energy consumption.

Additionally, our fleet has been reduced by 10% during 2024. This reduction has helped to progress opportunities and planning for electrification of the fleet in certain locations. Procurement of a number of electric vehicles in 2025 will further reduce our carbon footprint, while providing an opportunity to replace older vehicles with newer, more efficient models. A new Customs Cutter is also expected to be launched in late 2025, and this will replace an existing, and less energy efficient, vessel.

Through a continuation of initiatives such as these, we hope to achieve our 51% carbon reduction target by 2030.

We ran a number of public procurement competitions during 2024, using both Office of Government Procurement framework agreements and in our own right, advertising on www.etenders.gov.ie. In line with our objective to ultimately include green criteria in all of our procurement competitions, 90% of our procurement competitions in 2024 included green criteria (an increase from 80% in 2023).

A further six procurement competitions which contain green criteria are ongoing, and we will continue to promote awareness of green criteria going forward.

In accordance with Circular 1/2020 issued by the DPENDR in relation to procedures for offsetting the carbon emissions associated with official air travel, we had a financial obligation of €8,317 in 2024. This financial obligation is derived from a carbon emissions total of almost 327,445 lbs, with a relevant carbon tax cost of €56 per tonne.

Feature Article – Creation of Ireland's First Artificial Reef

In September 2024 we disposed of the MV Shingle, which was seized in 2014. The vessel was sold to the Killala Bay Ships 2 Reef group, who made arrangements to have the vessel sunk as Ireland's first artificial reef.

MV Shingle in the water

In June 2014 officers from our enforcement teams, with the support of members of An Garda Síochána, intercepted the MV Shingle as it made its way towards Drogheda Port.

A consignment of 32 million cigarettes and 4.5 tonnes of tobacco, representing a potential loss to the Exchequer of €13 million, was detected onboard. The seizure followed months of detailed work and collaboration with our international law enforcement partners, gathering intelligence across several jurisdictions.

Following court proceedings, the MV Shingle was forfeited to the Irish State in June 2017, and work began to explore options for disposing of the vessel in an economic and environmentally friendly manner.

The vessel was in poor condition and it was ultimately determined that selling it for re-use or scrap was not feasible. We therefore began to explore options, with the Killala Bay Ships 2 Reef company, for the vessel to be scuttled as Ireland's first artificial reef.

Major preparation works were carried out on the vessel, including the removal of oils, lubricants, and asbestos, and acquiring the licences and planning permissions required. We also engaged with the Marine Survey Office and the Environmental Protection Agency to ensure all regulatory and environmental requirements were met.

The vessel was skuttled on 18 September 2024, and is already supporting a new marine ecosystem as it is colonised by marine plants and creatures. It is expected that the project will positively impact the local tourist economy for years to come, by attracting diving tourism to the region.

Lessons learned during the disposal of the MV Shingle have been invaluable to us as we continue the process of disposing of the MV Matthew.

MV Shingle in dry dock

MV Shingle underwater

Taxpayer Confidentiality

We fully respect our legal duty to protect the confidentiality of taxpayer information, and are committed to fulfilling our obligations under GDPR. We treat information given to us by taxpayers in confidence and ensure that we keep it safe.

To that end, we will only collect and use personal data about taxpayers for the purposes of our core business. We will not share taxpayer's personal data with third parties (such as Government Departments or agencies) unless permitted by legislation.

We recognise that safeguarding taxpayer information is essential to maintaining public trust in the tax system. We have a dedicated Data Protection Unit, who can provide assistance in respect of data protection matters. This unit, which is led by our nominated Data Protection Officer, plays a central role in the overall management and implementation of data protection across Revenue and ensuring that data is processed lawfully.

This includes the co-ordination of data access requests, data breaches, and data exchange agreements. The unit also acts as a formal liaison between Revenue and the Data Protection Commission, responding to queries and other engagement from the Commission as it carries out its statutory duties and powers.

The security of our systems and data is a fundamental priority for us. Across all our services and business processes, taxpayers' data is treated with the highest standards of security and confidentiality. Security is designed in-to all services operated by or for us, and security is emphasised to all staff and is part of the culture of our organisation.

We use the Centre for Internet Security framework for system hardening and assessment, to create a tiered security benchmark for our internal and public facing systems that we can test against. This framework sits alongside a robust Information Security Management System that is ISO27001 certified, and we successfully completed a full recertification audit in August 2024.

Personal information displayed from our website is encrypted using a 256-bit Extended Validation SSL certificate, signed by a publicly trusted certificate authority. Taxpayers can verify that the page is secure by looking for a padlock icon in their browser.

Our support teams actively monitor and assess security advisories for systems and applications under their control. Additionally, we utilise third parties to carry out penetration testing across our external facing services on a regular basis.

All business services related to the collection of taxes and duties are required to maintain a high level of availability and resilience, together with agreed business continuity procedures. This is managed in accordance with, and certified to, ISO22301 standard. We successfully passed a surveillance audit in this regard in April 2024.

Our systems are tested to ISO29119 standards and, once delivered into production, are managed in accordance with the ISO20000 standard. This standard ensures proper procedures are in place to manage change control, service management, incident management, and incident review.

Public Service Reform and Civil Service Renewal

We play an active role in the ongoing implementation of Civil Service Renewal, and in Public Service Reform. Some achievements related to high-level outcomes for the public service in 2024 include:

- active participation in the interdepartmental working group which developed the 'Blended Working Evaluation Model for the Civil Service', and
- publication of our Menopause Policy, which is based on the 'Menopause and the Workplace Policy Framework for Civil Service Organisations'.

Feature Article - The Unique Business Identifier Number

The Unique Business Identifier Number (UBIN) was successfully launched in 2024 and is the third, and final, piece of Ireland's National Data Infrastructure. The UBIN will allow the consistent identification of businesses across the Public Service. This will improve the quality and accuracy of business data holdings in the Public Service and allow efficient linking of business data within, and across, Public Service bodies.

In combination with Eircodes and PPSNs, the UBIN completes the trio of key national data identifiers, securing the delivery of joined-up government in Ireland and the modernisation of the Irish statistical system into the future.

Key aspects of the delivery of the UBIN included the development of a database of business identity information and digital services, to allow Public Service bodies to access this information and verify the accuracy of the data that they collect or hold.

We acted as the lead agency for delivery of the UBIN, given that we already held large amounts of the information needed for the database in our role as Ireland's tax administration. Throughout its development, we worked in close partnership with the Central Statistics Office and with ongoing support from the Office of the Chief Government Information Officer.

The UBIN was developed within the legal framework provided by the Data Sharing and Governance Act 2019. This provided the specific legal basis for the sharing of information between Public Service bodies in full compliance with GDPR requirements. In addition, the Act provided for a strong and rigorous governance process, including a public consultation held in August 2024, and the independent review of the associated Data Sharing Agreements by a statutory Data Governance Board.

The initial roll-out of the UBIN involves the Department of Agriculture, Food and the Marine, the Department of Enterprise, Trade and Employment, the Road Safety Authority, DPENDR and Tailte Éireann. Further Public Service bodies are expected to join the UBIN in the near future.

Among the many benefits that the UBIN is expected to deliver are reduced financial and administrative burdens when verifying the identities of those availing of public services, ease of identification and correction of erroneous information held in the Public Service, and improved evaluation, oversight, and review for the delivery of services, programmes, and policies in Ireland.

Governance

The Revenue Board comprises three Commissioners, appointed by the Taoiseach, one of whom is appointed by the Minister for Finance as Chairman. The Board has statutory responsibility to carry out its functions.

Our governance structures promote transparency, ensure accountability, and are designed to enable us to achieve our strategic goals, deliver our business programmes in a cost-effective way, and meet all our regulatory requirements.

Our Corporate Governance Framework, which is published on our website, sets out the framework to ensure the correct alignment of our structure with business strategies and direction, with a clear focus on increased transparency and mitigation of risk. It dictates the shared values, philosophy, practices, and culture within the organisation which, along with our structures and working arrangements, determine how we deliver on our mission and ensure quality outcomes.

During 2024, our Risk Management Committee actively monitored our Corporate Risk Framework to ensure that appropriate actions were taken to mitigate risks that could impact on the achievement of our corporate objectives. The level of participation in our risk identification and assessment process has been increased to provide a more effective risk management framework, and an enhanced linkage with divisional risk management.

We are a member of the OECD Forum on Tax Administration (FTA). The Enterprise Risk Management Community of Interest (ERM CoI) is an informal group under the FTA, which focuses on risk management in tax administration. Approximately every three years the ERM CoI identifies the top risks facing tax administrations, and members discuss how these can be best addressed.

The ERM CoI provides a very useful environment for tax administrations to share knowledge, experience, ideas, and best practice in risk management. The group has also produced a very valuable self-assessment model to allow administrations to evaluate their risk management maturity.

In 2024, we re-assessed our maturity using this model, and on foot of improvements made in our approach to corporate risk, we are now at a level of 'established', which is in line with many administrations and indicates that we are operating risk management at a satisfactory level.

The Board is committed to maintaining and supporting a quality Internal Audit function. This function is carried out by the Internal Audit Unit, which operates with the direct authority of the Board and under the general supervision and guidance of the Audit Committee.

The unit operates in adherence to the Internal Audit Standards issued by the Department of Public Expenditure, NDP Delivery and Reform (DPENDR) to provide independent objective assurance that the systems, processes, and procedures that underpin our activities are properly and effectively managed, or otherwise to recommend corrective measures as appropriate.

The internal audit programme is informed by our Internal Audit Universe, Corporate Risk Register, Annual Corporate Priorities and Statement of Strategy. In 2024, 24 audits, comprising 14 internal audits and 10 follow-up audits, were completed.

The Audit Committee oversees the Internal Audit function in Revenue and advises the Board in relation to its operation and development. The Committee reports to the Chairman, as Accounting Officer, and assesses governance arrangements, providing advice and guidance in relation to the systems of risk management and internal controls.

The Committee met five times in 2024 and its membership comprised:

- John Murphy, former Secretary General of the Department of Jobs, Enterprise and Innovation, in capacity as Chairperson to April 2024,
- Helen Hall, Chief Executive of the Policing Authority, in capacity as Chairperson from April 2024 (and Vice-Chairperson until March 2024),
- Dr. Paul Lyons, Adjunct Assistant Professor at Trinity Business School, Trinity College Dublin, in capacity as Vice Chairperson from October 2024,
- Dr. Karen-Ann Dwyer, Assistant Professor in Accounting at Dublin City University Business School,
- Pádraig Dalton, retired Director General of the CSO, from September 2024, and
- Maura Kiely, Revenue Solicitor in Revenue Solicitor's Division.

Protected Disclosures

We actively promote a supportive environment for our staff to raise concerns relating to potential wrongdoing in the workplace, and are fully committed to providing the necessary supports for any staff member who raises such concerns.

In 2024, five concerns were considered as internal reports and assessed by our Protected Disclosures Group under the 'Revenue Policy on Protected Disclosure Reporting in the Workplace'[3].

Our Director of Internal Audit (DIA) is a prescribed person to receive external disclosures on matters relating to the assessment, collection, and management of taxes and duties. Following the launch of additional contact channels last year, external disclosures can now be made to our DIA in a number of ways including our online reporting form, email, post, or dedicated voicemail service.

The availability of additional contact channels saw the number of reports received increase substantially. In 2024, 930 reports were received by our DIA and, following assessment, 171 were considered to be protected disclosures.

Through our membership of Transparency International Ireland's 'Integrity at Work' programme, 71 members of staff received training on 'Dealing with Protected Disclosures – Prescribed Persons' in 2024.

Ethics, Standards and Behaviour

All our officials adhere to the principles, standards and values set out in the 'Revenue Code of Ethics' and 'The Civil Service Code of Standards and Behaviour'. In 2024, staff at Assistant Principal level and above, as well as officials in certain designated positions, submitted a Statement of Interests under the Ethics in Public Office Acts 1995 and 2001.

In accordance with Section 6(4) of the Regulation of Lobbying Act 2015, the names, grades and brief details of the role and responsibilities of the Designated Public Officials in Revenue are published on our website.

We are committed to fulfilling our data protection obligations and process personal data in accordance with data protection legislation. We protect the integrity of data supplied to us by taxpayers and third parties.

In 2024, we continued to increase awareness of, and improve compliance with, data protection

3 Revenue publishes its Protected Disclosures Annual Report for 2024

among our staff. This included measures to be taken to protect data security in a blended working environment.

Freedom of Information

In 2024, we received 271 Freedom of Information (FOI) requests (Table 26) and we continue to work with the DPENDR to ensure the efficient and effective operation of the FOI Act 2014.

A review of the FOI Act 2014 commenced in September 2021 and is being managed by the DPENDR. We provided a detailed response to a follow up consultation document issued by the DPENDR in 2024, and final deliberations on the review report are expected to be presented to Government in due course.

Complaints

Taxpayers who are dissatisfied with our handling of their tax affairs can have their case reviewed either internally, by a senior Revenue Officer, or by an external reviewer. In 2024, there were no requests for internal review accepted, while 12 requests for external reviews were accepted (Table 27). The Ombudsman finalised 25 complaints relating to Revenue during 2024 (Table 28).

In late 2023, the Public Appointments Service ran a competition on our behalf to create a panel of three External Reviewers to complete reviews. This panel was subsequently established in February 2024, with External Reviewers who are suitably qualified experts with significant experience (a minimum of 10 years) at an appropriate senior level in legal, accountancy and/or related academic fields.

Oireachtas Committees

The Chairman's appearance before the Public Accounts Committee took place in January 2024. Additionally, the Chairman appeared before the Joint Committee on Finance, Public Expenditure, and Reform in May 2024.

Other Governance Matters

We are compliant with the Prompt Payment of Accounts Act 1997, and the European Communities (Late Payment in Commercial Transactions) Regulations 2002. Our Prompt Payment Returns are published on our website and almost 93% of all payments made in 2024 were made within 15 days (Table 29).

We provided responses to 823 Parliamentary Questions and responded to 763 Representations from Public Representatives during 2024.

Senior Management Changes

Following Top Level Appointments Committee competitions, the then Minister for the DPENDR, Paschal Donohoe, T.D., made appointments to two Assistant Secretary level positions in 2024:

- following her appointment on 26 April 2024, the Revenue Board assigned Therese Bourke to Large Corporates Division, and
- following her appointment on 18 December 2024, the Revenue Board assigned Fiona Molloy to High Wealth and Financial Services Division.

Following his retirement at the end of January 2025, we thank Gerry Harrahill for his service and dedication to Revenue, and the wider Civil Service, over the course of his career.

Financial Management

Each year we prepare and submit the Account of the Receipt of Revenue of the State collected by the Revenue Commissioners, and the Appropriation Account of the expenditure for the Office of the Revenue Commissioners, to the Comptroller and Auditor General (C&AG) for audit. The audited 'Account of the Receipt of the Revenue of the State' collected by Revenue for 2024 is presented to the Oireachtas at the same time as the Annual Report.

The Appropriation Account of the amount expended by Revenue in relation to salaries and expenses in the year ended 31 December 2024 has been submitted to the C&AG within the statutory timeline.

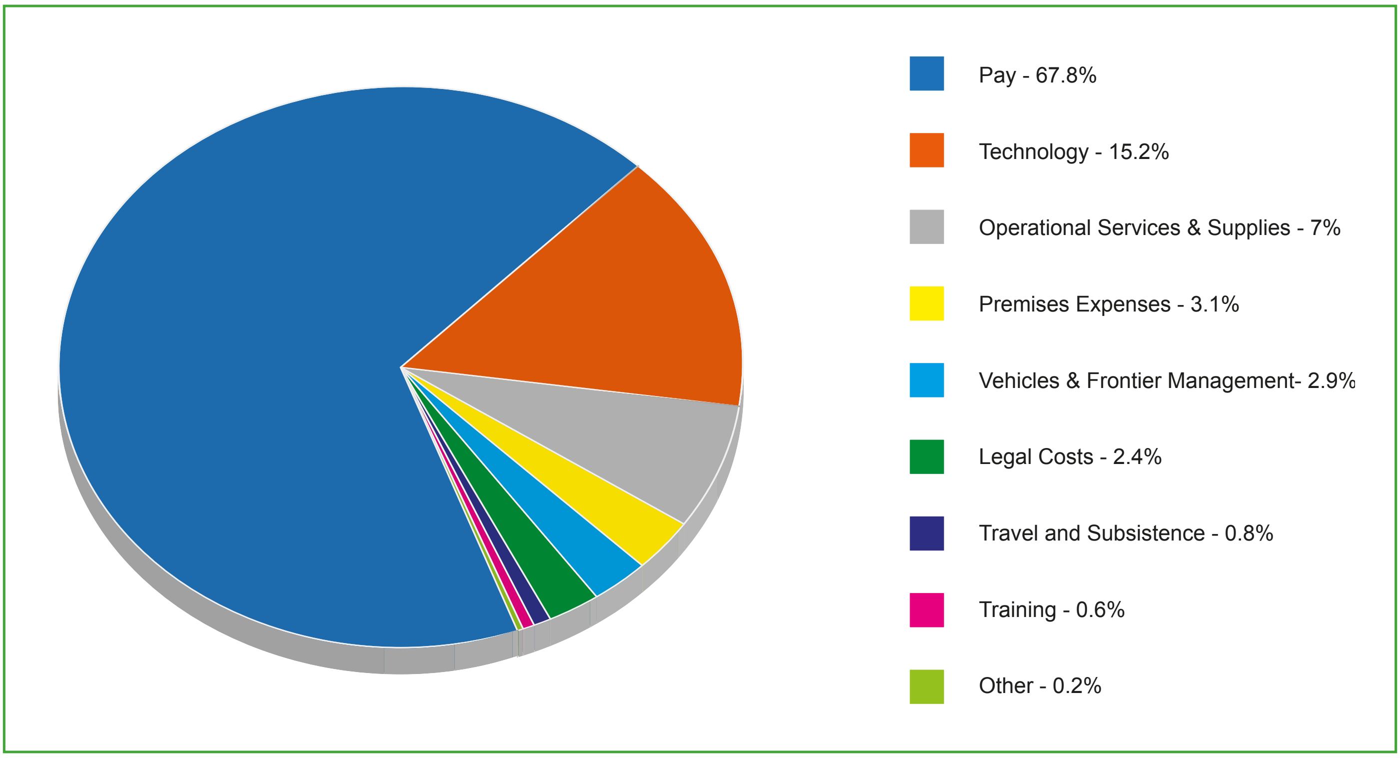
In accordance with the C&AG (Amendment) Act 1993, the audited account will be published by September in the Report on the Accounts of the Public Services. The account will be published and available at www.audgen.gov.ie. As such, figures referred to below are provisional and will be finalised on completion of the audit of the Revenue Appropriation Account by the C&AG.

Financial Performance 2024

In 2024, our expenditure on the administration and collection of taxes and duties and frontier management amounted to approximately €581 million. This expenditure was partly funded by Appropriations in Aid receipts of €64.7 million, received mainly in respect of services relating to PRSI, and a share of custom duties collected via the Centralised Clearance system.

A net Supplementary Estimate of €19.9m was required to meet the cost of permanent Brexit infrastructure being developed at Rosslare Europort by the Office of Public Works, along with the costs of the continued detention of the seized vessel, the MV Matthew.

A provisional year end surplus of €15.8 million, including €1.2 million in excess Appropriations in Aid, arose.



Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2024

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Account of the receipt of revenue of the state collected by the Revenue Commissioners in the year ended 31 December 2024

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Account of the receipt of revenue of the state collected by the Revenue Commissioners in the year ended 31 December 2024

Statement by Accounting Officer on Internal Financial Control

Responsibility for system of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- The review and documentation of key business processes has significantly progressed in 2024 including overarching description linking key systems, processes and procedures relating to the accounts receipting and repayment system. It is anticipated that this will be completed in 2025.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office to identify potential risks and ensure an appropriate mitigation strategy is in place. Mitigations used to manage risk include:
  - Revenue’s governance structures.
  - Environmental scanning to ensure Revenue is aware of influences that affect risk.
  - Integrated strategic/business planning and risk management framework that includes an assessment of risk at organisational, Divisional and Branch level.
  - Implementation of a strong and integrated project management framework for all significant projects.
- There are systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks.

Internal Audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a formal written Internal Audit charter which I have approved. Its work is informed by analysis of the financial, operational and corporate risks to which the Office is exposed and its internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the

Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and Control Framework

This Office operates a corporate risk management system which identifies and reports key risks and the actions being taken to address and, to the extent possible, mitigate those risks. A Corporate Risk Register is in place which documents the identified key risks facing this Office. These risks are described, evaluated, and graded according to their likelihood and impact. The risk register also details the actions needed to mitigate risks. These actions are integrated into Revenue's strategic and business planning process, with Divisional level mitigations verified as being in place by internal audit as part of its audit engagements.

There is a quarterly review process for the Corporate Risk Register. Divisions report on the effectiveness of risk mitigating controls and residual risk levels following mitigation. Revisions to the register, including whether there should be any changes to the priority or ranking of individual risks, are then considered as part of a formal review by the Risk Management Committee (RMC). The Chair of the RMC then presents the updated register for note to the Management Advisory Committee (MAC), with corporate risk a standing quarterly agenda item at MAC meetings. This process provides that risk escalation is recognised, reviewed, reported, and included in the Corporate Risk Register. The RMC Chair presents a Corporate Risk Management Annual Report to the Board of the Revenue Commissioners which outlines the activities of the RMC throughout the preceding year and provides assurance of adherence to Revenue's risk management policies.

There is a Data Protection Officer (DPO), supported by a Data Protection Unit, to ensure that Revenue processes the personal data of its staff, customers, providers or any other individuals in compliance with the Data Protection Regulation (Regulation (EU) 2018/1725) and Data Protection Act 2018.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that this Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within this Office are responsible for the development and maintenance of the internal financial control framework.

Internal Financial Control Issues

No weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2024.

Audit and Compliance Interventions

Throughout 2024, we continued to consolidate the operation of the Compliance Intervention Framework (CIF) which was introduced in May 2022. This included further in-depth training for all staff engaged in carrying out compliance interventions to strengthen the operation of the framework, which provides for a consistent, graduated response to risk and taxpayer compliance behaviour.

Revenue completed a total of 272,714 compliance interventions in 2024 with a yield of €591.1 million. A further 46,144 cases were appraised for potential intervention following risk-based selection but were closed as the appraisals indicated that no further action was required.

Debt Collection and Warehousing

The Debt Warehouse Scheme (DWS) allowing businesses to "park" certain tax liabilities that accrued during the Covid 19 pandemic, ended on 1 May 2024.

In the lead-in to this date, Revenue engaged extensively with taxpayers with warehoused debts using targeted customer outreach campaigns, website messaging and informational events and webinars. This engagement resulted in €3 billion (93%) of the €3.2 billion included in the warehouse at its peak in January 2022, now being either settled in full (€2 billion) or secured under a Phased Payment Arrangement (€1 billion). Of the remaining €226 million, €172 million was deemed uncollectable during the scheme for reasons such as liquidation, examinership, bankruptcy with the remaining €54 million now subject to debt collection.

To date, 96.7% of all Phased Payment Arrangements (PPAs)covering warehoused debt are being honoured, reflecting the effectiveness of Revenue's pragmatic and flexible approach, and proven track record in agreeing tailored payment plans for individual business circumstances.

Separate from the warehoused debt now secured under PPAs, unpaid taxes of €2.1 billion remained for collection (2023: €1.6bn) and Revenue's Debt Management System (DMS) is now fully deployed in dealing with this debt. Where there are outstanding returns and overdue taxes, taxpayers are issued with a number of reminders affording every opportunity to engage with Revenue to address their compliance issues and avoid enforcement action. Where there is no such engagement, Revenue has no choice but to use its range of enforcement options to protect the Exchequer and maintain a 'level playing field' for the vast majority of taxpayers who meet their tax obligations in full and on time.

During the course of 2024, 59,498 referrals were made to our enforcement agents, resulting in the collection of almost €250 million. (2023: 48,313 referrals value €218.4m).

In addition to the rapid referral of outstanding debt to enforcement, Revenue has an automated system in place for charging interest on outstanding debt and there is evidence that this has helped improve timely compliance. Businesses are increasingly filing and paying their taxes on time to avoid enforcement action and interest charges on late payment. Revenue will continue to exploit all options and levers available to drive up due month compliance rates.

Revenue continues to remind businesses, irrespective of whether they availed of the DWS or not, to engage as early as possible if they are struggling to pay current taxes or meet monthly payments under an ongoing PPA. In the majority of cases, early engagement results in a mutually acceptable solution to deal with the payment difficulties. However, where there is no meaningful engagement by a taxpayer to resolve outstanding returns or payments due, Revenue will proceed with appropriate collection and enforcement action to recover the debt.

Customs Controls

In 2018 the EU Commission identified a Union-wide fraud pattern, consisting of the import of textiles and footwear from the People's Republic of China at significantly understated values, that led to a loss of Traditional Own Resources (TOR) commencing in 2012. The Commission calculated Ireland's TOR losses at €30.4 million or 0.69% of the losses incurred at EU28 level over the period from 2012 to 2019. Ireland, through the Department of Finance made a payment of €30.4 million on reserve on 30th July 2021 following an invitation by the EU Commission to avoid the accumulation of late payment interest.

Following extensive engagement between Revenue and the Commission, Revenue was successful in providing evidence and assurance to the Commission regarding the robustness of our controls to combat undervaluation of this nature. In July 2024, the Commission accepted Revenue's position and confirmed that there was no TOR loss for Ireland. The €30.4m paid on reserve has now been repaid in full to Ireland.

Following an EU Commission inspection of TOR carried out in Ireland, the Commission stated that it does not agree that our risk-based automated refund system guarantees protection of the EU financial interest. On 2 March 2022 the Commission Services advised that they have launched the internal procedure prior to potential infringement proceedings. On 16 June 2022, the Commission Services further advised that they are considering this shortcoming under the infringement procedure of Article 258 of the Treaty on the Functioning of the European Union. However, the Commission has not initiated any action under this procedure. The 2024 annual EU inspection focused on the reliability of the A and B account statements including examination of a sample of refunds associated with the A account statement. The initial findings of the 2024 inspection were received on 23 January 2025 and Revenue is actively engaging with the Commission on a number of open points.

Import One Stop Shop Controls

During late-2023, Revenue participated in an evaluation by the European Court of Auditors of controls on imports when simplified import customs procedures are used, including the Import One Stop Shop (IOSS). The report stated that, in common with other Member States, Ireland did not have an overarching risk and control strategy for IOSS and there were no cross-checks of customs and tax data nor post-clearance controls. During the evaluation, Revenue outlined a number of pilot projects which had been initiated at that time in order to scope and address these issues.

In 2024, Revenue continued to progress these initiatives with a view to developing a structured approach to risk-management of IOSS. Developments included the release of a new registrations dashboard to facilitate the analysis of the IOSS case base, tools to simplify the cross-checking of customs and tax data, and a targeted survey of IOSS intermediaries which operate in Ireland.

Furthermore, a joint tax and customs risk-management strategy which prioritised nine specific measures was agreed. To support the implementation of this Strategy during 2025, a cross-Divisional IOSS Risk-Management Network has been established. This network provides a forum for collaboration and information-sharing between stakeholders across the organisation, and enables the IOSS risk-management strategy to be tested and refined through experience.

Under this programme, the cross-checking of customs and tax data has also been centralised. The outputs of these cross-checks are shared via a new IOSS internal portal, which is accessible to designated stakeholders in operational areas.

Revenue supports the further evolution of the IOSS programme and will continue to proactively participate in discussions between the EU Commission and Member States under the EU Vat in the Digital Age and Customs Reform proposals.

Niall Cody

Accounting Officer

Office of the Revenue Commissioners

15 April 2025

Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Account of the receipt of revenue of the State collected by the Revenue Commissioners

Opinion on the account

I have audited the account of the receipt of revenue of the State collected by the Revenue Commissioners for the year 2024 as required under the provisions of Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993. The account comprises

- the account of the receipt and disposal of revenue collected
- the statement of balances, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the account properly presents the receipt and disposal of the revenue collected for the year ended 31 December 2024 and the residual balances at that date.

Basis of opinion

I conducted my audit of the account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Revenue Commissioners and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. I also take assurance from my examinations of Revenue's collection systems.

Report on information other than the account, and on other matters

The Revenue Commissioners have presented certain other information together with the account. This comprises the annual report and the statement on internal financial control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy

Seamus McCarthy
Comptroller and Auditor General
16 April 2025

Appendix to the Report

Responsibilities of the Revenue Commissioners

The Revenue Commissioners are responsible for:

- the preparation of the annual account
- ensuring that the account properly presents the receipt and disposal of the revenue collected
- ensuring the regularity of transactions, and
- such internal control as they determine is necessary to enable the preparation of an account that is free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993 (the Act) to audit the account of the receipt of revenue of the State collected by the Revenue Commissioners and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I evaluate the overall presentation, structure and content of the account, including the disclosures, and whether the account properly presents the underlying transactions and events.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the account to be readily and properly audited, or
- the account is not in agreement with the accounting records.

Information other than the account

My opinion on the account does not cover the other information presented with the account, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the account, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to the management and operations of public bodies. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Revenue collection systems

Under Section 3 (7) of the Act, I also carry out examinations on a cyclical basis in order

- to ascertain whether the systems, procedures and practices established by the Revenue Commissioners are adequate to secure an effective check on the assessment, collection and proper allocation of the revenue of the State
- to satisfy myself that the manner in which those systems, procedures and practices are being employed and applied is adequate.

As provided under Section 3 (10) of the Act, I report each year on the results of my systems examinations in my Report on the Accounts of the Public Services.

Account of the receipt of revenue of the state collected by the Revenue Commissioners in the year ended 31 December 2024

Accounting Policies

Introduction

This Account presents the collection and allocation of taxes and duties by the Revenue Commissioners and the transfer of the proceeds to the Exchequer. The Account also presents non-Exchequer receipts collected by the Revenue Commissioners for, or paid over to, other Government Departments, Agencies and EU Member States as detailed under Receipts and Repayments.

No administration or operational costs of the Office of the Revenue Commissioners are included in this Account. Funds for this purpose are voted by the Oireachtas and accounted for in the annual Appropriation Account for Vote 9 - Office of the Revenue Commissioners.

The Account has been prepared pursuant to Section 3(7) of the Comptroller and Auditor General (Amendment) Act, 1993.

Basis of Account

The Account has been prepared on a cash basis in accordance with the principles of Government Accounting. The Account shows the actual amounts received and paid in the year. Where further amounts are received in subsequent years or where amounts received in the current or earlier years are repaid, such items are recorded in the year of receipt or repayment.

Receipts and Repayments

Receipts and repayments are recognised on a cash basis except as noted below:

a. The gross receipts and repayment figures for each taxhead include offsets i.e. cases where the repayment is not directly paid to the taxpayer but offset against other outstanding taxes.

b. In order to apportion certain Income Tax receipts to the relevant taxhead, an estimated percentage is applied. This apportionment affects PAYE, PRSI, USC and LPT receipts. Once the relevant returns are filed a review of the estimate is conducted and the receipts re-apportioned as appropriate.

c. Customs duties are collected on an agency basis on behalf of the EU and are recognised on a gross receipts basis except for customs duties collected under an EU customs procedure Centralised Clearance (previously known as Single Authorisation for Simplified Procedures (SASP)). These receipts are shown net of the collection costs. See Note 1 *2.

d. Amounts received in respect of penalties and interest imposed by the Revenue Commissioners are brought to account with the related tax and duty settlements. Court fines and penalties are brought to account as Appropriations-in-Aid of Vote 9.

e. Customs and Excise payments are retained as deposits and recognised as receipts when the appropriate returns are filed, with the exception of excise licences, sugar, solid fuel carbon and betting which are on a cash receipts basis. Deposits held are accounted for in the Statement of Balances.

f. Included in Excise receipts are amounts collected by other agencies on behalf of the Revenue Commissioners as follows:

   - The Courts Service (Excise Licences).
   - Applus+ Car Testing Service Ltd (Vehicle Registration Tax).

   A charge is levied by Applus+ Car Testing Service Ltd for the collection of Vehicle Registration Tax. The charge is funded from Voted expenditure and accounted for in the annual Appropriation Account of Vote 9.

g. The title of VAT One Stop Shop (OSS) in the accounts refers to all/specific parts of the account disclosures on One Stop Shop schemes. The receipts comprise Irish VAT receipts disclosed in Note 1 and amounts collected on behalf of other EU Member States disclosed in Note 2.

h. Non-Exchequer receipts collected by the Revenue Commissioners for, or paid over to, other Government Departments, Agencies and EU Member States are as follows:
   - Social Insurance Fund (Pay Related Social Insurance)
   - Department of Health (Tobacco Levy)
   - Risk Equalisation Fund (Health Insurance Levy)
   - Environment Fund (Environmental Levy on Plastic Bags)
   - Department of Enterprise, Trade and Employment (Employment and Training Levy)
   - Commissioners of Irish Lights (Lighthouse Dues)
   - Department of Finance (Nursing Home Support Scheme payments)
   - Department of Finance (Temporary Solidarity Contribution)
   - Central Bank of Ireland (Insurance Compensation Fund levy)
   - EU Member States (VAT One Stop Shop scheme)
   - Department of Housing, Local Government & Heritage (Local Property Tax)

   A charge is levied by the Revenue Commissioners for the collection of PRSI Contributions, the Environmental Levy on Plastic Bags, Lighthouse Dues, Nursing Home Support Scheme payments and the Insurance Compensation Fund levy. Charges are levied on customers who apply for a VRT repayment under the Export Repayment Scheme. Amounts received in respect of these charges are accounted for as Appropriations-in-Aid of Vote 9.

Cash at bank and in hand

Cash at bank and in hand represents the total cash in both commercial and Central Bank accounts adjusted to take account of unpresented cheques and timing differences.

Amounts Awaiting Receipting and Allocation

a. Taxes and Duties are for the most part paid in the first instance into accounts held by Revenue in commercial banks. In most cases full accounting instructions are known at the time of payment and payments are receipted onto a customer record and transferred to the Exchequer.
   Unallocated Tax Deposits (UTD) includes payments transferred to the Exchequer as part of the Total Transfers in Note 6 for which customer records have yet to be updated. It also includes receipts which cannot at the year-end be allocated to either a taxhead or taxpayer record. In some instances, if sufficient information has not been received within 5 years, the amounts are recognised as a tax receipt and removed from the UTD balance reported in the Account. UTD also include payments made on account during tax audits and audit settlements as well as non-audit payments for which accounting instructions have not been completed.
b. Tax receipts awaiting transfer and allocation are amounts received to commercial accounts which have not been transferred to the Central Bank at the year end.
c. Amounts awaiting transfer to Vote 9, Office of the Revenue Commissioners are amounts received by the Revenue Commissioners and will be brought to account as Appropriations-in-Aid of Vote 9, Office of the Revenue Commissioners.

Deposits Held

a. Deposits held under The Criminal Justice Act 1994 relate to money seized under the Act and held on deposit pending court proceedings.
b. Deposits held with C&E collectors represent amounts received in lieu of Bank Guarantees or pending Bank Guarantees.
c. Deposits held for C&E liabilities represent amounts received for C&E transactions in advance of the relevant return being received. These amounts are designated as deposits in a control account

until the appropriate return is filed and are then allocated as receipts. Because of this mechanism, refunds from the control account are not fully reflected in Note 3 to the account. Due to the manual nature of certain aspects of the management of these deposits, there are some limitations on the availability of the associated transactional level data. Any deposits on hand are surrendered to the Exchequer at 31 December as part of Excise Duty transfers in Note 6.

Balance Owing from Exchequer

The balance owing from the Exchequer represents amounts transferred to the Exchequer not yet recorded as receipts, net of amounts held over at 31 December to fund repayments to taxpayers from 01 January of the following year and amounts in the Exchequer due for payover to Other Government Departments not paid over at year end.

Account of the receipt of revenue of the state collected by the Revenue Commissioners in the year ended 31 December 2024

Account of the Receipt and Disposal of Revenue collected

	Notes	2024 €000	2023 €000
Gross Receipts			
Exchequer Receipts	1	121,973,649	101,657,790
Non-Exchequer Receipts	2	30,887,550	26,286,352
Total Gross Receipts of Revenue Collected		**152,861,199**	**127,944,142**
Repayments			
Repayment of Exchequer Receipts	3	(14,873,215)	(14,417,798)
Repayment of Non-Exchequer Receipts	4	(144,233)	(121,572)
Total Repayments		**(15,017,448)**	**(14,539,370)**
Net Receipts			
Exchequer Receipts	5	107,100,434	87,239,992
Non-Exchequer Receipts	7	30,743,317	26,164,780
Total Net Receipts of Revenue Collected		**137,843,751**	**113,404,772**
Disposal of Net Receipts			
Receipts transferred to the Exchequer	6	(107,096,372)	(87,206,284)
Receipts transferred to other Departments/Agencies/ EU Member States	7	(30,768,059)	(26,157,391)
Total Disposal of Net Receipts of Revenue Collected		**(137,864,431)**	**(113,363,675)**
Net Movement in the Year		(20,680)	41,097
Opening Balance on the Account of Receipt and Disposal of Revenue at 1 January		(198,850)	(239,947)
Closing Balance on the Account of Receipt and Disposal of Revenue at 31 December		**(219,530)**	**(198,850)**

The Accounting Policies and Notes 1 to 13 form part of this Account.

Niall Cody
Accounting Officer
Office of the Revenue Commissioners

James Twohig
Accountant General
Office of the Revenue Commissioners

15 April 2025

Account of the receipt of revenue of the state collected by the Revenue Commissioners in the year ended 31 December 2024

Statement of Balances

	Notes	2024 €000	2023 €000
Assets			
Cash at Bank and in Hand	8	329,943	248,150
Amounts due from Government Departments	9	738	3
Total Assets		**330,681**	**248,153**
Liabilities			
Amounts Awaiting Receipting and Allocation	10	(161,267)	(111,984)
Deposits Held	11	(388,944)	(335,019)
Total Liabilities		**(550,211)**	**(447,003)**
Net Liabilities		**(219,530)**	**(198,850)**
Represented by:			
Closing Balance on the Account of Receipt and Disposal of Revenue			
Balance owing from the Exchequer	6	(242,191)	(246,253)
Balance owing to other Departments/Agencies/EU Member States	7	22,661	47,403
		(219,530)	**(198,850)**

The Accounting Policies and Notes 1 to 13 form part of this Account.

Niall Cody
Accounting Officer
Office of the Revenue Commissioners

James Twohig
Accountant General
Office of the Revenue Commissioners

15 April 2025

Notes to the Account

Note 1. Exchequer Receipts collected

Tax	2024 €000		2023 €000
Corporation Tax	41,880,662	*1	26,481,506
Income Tax	38,972,704		36,307,429
Value Added Tax	29,816,173	*2	28,441,171
Excise Duty	6,303,261		5,787,901
Stamp Duties	1,798,751		1,852,790
Capital Gains Tax	1,751,294		1,558,965
Capital Acquisitions Tax	861,888		640,779
Customs Duty	586,547	*3	586,100
Other Property Related Tax	2,369	*4	1,149
	121,973,649		**101,657,790**

[*1] The Corporation tax revenue in 2024 includes €10.9bn in receipts arising from the Court of Justice of the European Union (CJEU) ruling of 10 September on state aid. A further €1.7bn in receipts were received in January 2025, which will bring the total amount collectable by the Revenue Commissioners to €12.6bn, per CJEU ruling.

[*2] This figure includes the following receipts relating to the VAT One Stop Shop scheme;

	2024 €000	2023 €000
VAT collected in the State proper to Ireland	200,479	132,813
VAT collected by other Member States proper to Ireland	460,615	432,034
	661,094	**564,847**

[*3] Customs Duty receipts are reported net of collection costs of €20.2m (2023: €20.6m) allowed under Centralised clearance (previously SASP). €10.1m (2023: €10.3m) was transferred to other EU Member States and €10.1m (2023: €10.3m) was transferred to Vote 9 and recorded as Appropriations-in-Aid.

[*4] Other Property Related Tax figure is the Vacant Homes Tax introduced by Section 96 of the Finance Act 2022. This is an annual self-assessed tax that applies to vacant residential properties in certain circumstances. The first chargeable period was from 1 November 2022 to 31 October 2023.

Notes to the Account

Note 2. Non-Exchequer Receipts collected on behalf of other Departments/Agencies/EU Member States

	2024 €000		2023 €000
Pay Related Social Insurance	18,221,959		16,797,774
VAT One Stop Shop Scheme	10,790,619		7,617,606
Risk Equalisation Fund (Health Insurance Levy)	828,340		798,440
Local Property Tax	579,211	*1	561,323
Tobacco Excise Receipts	167,605	*2	167,605
Temporary Solidarity Contribution	104,136	*3	167,221
Insurance Compensation Fund Levy	115,874		111,585
Nursing Home Support Scheme	66,189		55,939
Lighthouse Dues	7,357		7,419
Environmental Levy on Plastic Bags	6,254		1,428
Employment and Training Levy	6		12
	30,887,550		**26,286,352**

[*1] The Local Property Tax (LPT) net collection figure of €573m (receipts of €579m less repayments of €6m), is estimated to be broken down as follows;

Net Collection	**2024 €000**	**2023 €000**
Arrears Household Charge (HHC)	920	964
LPT arrears	46,673	46,670
Prepayments	78,678	73,599
Current year charge	447,171	434,895
	573,442	**556,128**

[*2] Tobacco Excise Receipts of €167.6m are presented as Non-Exchequer receipts as they are paid direct to the Department of Health under Section 3 of the Appropriation Act 1999 as amended by the Appropriation Act 2005.

[*3] Temporary Solidarity Contribution (TSC) of €104.1m (2023: €167.2m) is presented as receipts of an annual levy charged in respect of relevant activities of an energy company for the chargeable periods 2023. This contribution was one part of the Council Regulation (EU) 2022/1854 of 6 October 2022 on an emergency intervention to address high energy prices, which is under the care and management of the Revenue Commissioners. The Government did not extend the TSC beyond the chargeable period of 2023.

Notes to the Account

Note 3. Repayment of Exchequer Receipts

	2024 €000		2023 €000
Corporation Tax	(2,820,029)		(2,639,612)
Income Tax	(3,884,754)		(3,397,872)
Value Added Tax	(7,937,668)		(8,192,025)
Excise Duty	(74,333)	*1	(61,617)
Stamp Duties	(105,341)		(80,326)
Capital Gains Tax	(43,217)		(39,318)
Capital Acquisitions Tax	(7,862)		(7,024)
Other Property Related Tax	(11)		(4)
	(14,873,215)		**(14,417,798)**

*1 A breakdown of the individual taxes included within the Excise Duty category is disclosed in Note 13.

Note 4. Repayment of Non-Exchequer Receipts collected on behalf of other Departments/ Agencies/EU Member States

	2024 €000	2023 €000
Pay Related Social Insurance	(134,525)	(113,795)
Local Property Tax	(5,769)	(5,195)
VAT One Stop Shop Scheme	(3,594)	(2,016)
Nursing Home Support Scheme	(343)	(517)
Environmental Levy on Plastic Bags	(2)	(49)
	(144,233)	**(121,572)**

Notes to the Account

Note 5 Net Exchequer Receipts

	Gross Receipts 2024 €000	Repayments 2024 €000	Net Receipts 2024 €000	Net Receipts 2023 €000
Corporation Tax	41,880,662	(2,820,029)	39,060,633	23,841,894
Income Tax	38,972,704	(3,884,754)	35,087,950	32,909,557
Value Added Tax	29,816,173	(7,937,668)	21,878,505	20,249,146
Excise Duty	6,303,261	(74,333)	6,228,928	5,726,284
Stamp Duties	1,798,751	(105,341)	1,693,410	1,772,464
Capital Gains Tax	1,751,294	(43,217)	1,708,077	1,519,647
Capital Acquisitions Tax	861,888	(7,862)	854,026	633,755
Customs Duty	586,547	-	586,547	586,100
Other Property Related Tax	2,369	(11)	2,358	1,145
	121,973,649	**(14,873,215)**	**107,100,434**	**87,239,992**

Note 6 Receipts Transferred to Exchequer

	to/(from) 1.1.24 €000	Net Receipts €000	Total Transfers €000	to/(from) 31.12.24 €000	
Corporation Tax	5,329	39,060,633	(39,065,033)	929	
Income Tax	(20,437)	35,087,950	(35,070,756)	(3,243)	
Value Added Tax	95,970	21,878,505	(21,835,221)	139,254	*1
Excise Duty	(291,734)	6,228,928	(6,274,989)	(337,795)	
Stamp Duties	1,685	1,693,410	(1,694,858)	237	
Capital Gains Tax	101	1,708,077	(1,705,613)	2,565	
Capital Acquisitions Tax	28	854,026	(853,947)	107	
Customs Duty	(37,195)	586,547	(593,600)	(44,248)	
Other Property Related Tax	-	2,358	(2,355)	3	
	(246,253)	107,100,434	(107,096,372)	(242,191)	

*1 An amount of receipts was retained at 31st December 2024 to provide a buffer for repayments falling due to taxpayers in early January. This contingency measure was agreed with the Department of Finance to ensure timely processing of repayments at the beginning of the year.

Notes to the Account

Note 7. Receipts transferred to other Departments/Agencies/EU Member States

	due at 1.1.24 €000	Net Receipts €000	Total Transfers €000		at 31.12.24 €000
Pay Related Social Insurance	20,518	18,087,434	(18,103,447)		4,505
VAT One Stop Shop Scheme	20,819	10,787,025	(10,792,078)		15,766
Risk Equalisation Fund (Health Insurance Levy)	-	828,340	(828,340)		-
Local Property Tax	5,968	573,442	(577,164)		2,246
Tobacco Excise Receipts	-	167,605	(167,605)	*1	-
Temporary Solidarity Contribution	-	104,136	(104,136)	*2	-
Insurance Compensation Fund Levy	89	115,874	(115,819)		144
Nursing Home Support Scheme	7	65,846	(65,851)		2
Lighthouse Dues	(1)	7,357	(7,357)		(1)
Environmental Levy on Plastic Bags	2	6,252	(6,256)		(2)
Employment and Training Levy	1	6	(6)		1
	47,403	**30,743,317**	**(30,768,059)**		**22,661**

[*1] The amount of €167.6m was paid from the proceeds of Tobacco Excise Receipts to the Department of Health under Section 3 of the Appropriation Act 1999 as amended by the Appropriation Act 2005.

[*2] Temporary Solidarity Contribution (TSC) of €104.1m (2023: €167.2m) is presented as receipts of an annual levy charged in respect of relevant activities of an energy company for the chargeable periods 2023. This contribution was one part of the Council Regulation (EU) 2022/1854 of 6 October 2022 on an emergency intervention to address high energy prices, which is under the care and management of the Revenue Commissioners. The Government did not extend the TSC beyond the chargeable period of 2023.

Note 8. Cash at Bank and in Hand

	2024 €000	2023 €000
Balance in Revenue Accounts held at Central Bank	325,210	237,433
Balance in Revenue Accounts held at Commercial Banks	16,276	22,569
Unpresented Cheques	(11,581)	(12,208)
Cash in Hand	38	356
	329,943	**248,150**

Notes to the Account

Note 9. Amounts due from Government Departments

Where a liability arises as a result of the importation of goods by Government Departments, the goods are released without immediate payment of duties or taxes and the Department is subsequently charged for the amount due.

Note 10. Amounts Awaiting Receipting and Allocation

	2024 €000	2023 €000
Unallocated Tax Deposits	(156,449)	(106,953)
Tax receipts awaiting transfer and allocation	(4,657)	(4,956)
Amounts awaiting transfer to Vote 9, Office of the Revenue Commissioners	(161)	(75)
	(161,267)	**(111,984)**

Note 11. Deposits Held

	2024 €000	2023 €000
Deposits held under Criminal Justice Act 1994	(1,418)	(1,669)
Deposits held with C&E Collectors	(39,005)	(16,856)
Deposits held for C&E liabilities due after 31 December	(348,521)	(316,494)
	(388,944)	**(335,019)**

Note 12. Fraud and suspected fraud

Number of cases	2024	2023	2024 €000	2023 €000	
Fraud	-	1	-	7	*1
Suspected Fraud	-	-	-	-	
	-	**1**	**-**	**7**	

*1 Number of fraud cases are those cases where an internal investigation has been completed, employee dismissed/resigned and the fraud reported to An Garda Síochána.

Notes to the Account

Note 13. Excise Duty

	Gross Receipts 2024 €000	Repayments 2024 €000	Net Receipts 2024 €000	Net Receipts 2023 €000
Mineral Oil Tax	2,014,943	(46,606)	1,968,337	1,568,136
Alcohol Products Tax	1,235,422	(32)	1,235,390	1,347,514
Carbon	1,089,934	(22,447)	1,067,487	935,563
Vehicle Registration Tax	950,671	(1,343)	949,328	878,278
Tobacco Products Tax	808,485	(6)	808,479	837,851
Other Excise Duties	203,806	(3,899)	199,907	158,942
Total Excise Duty	**6,303,261**	**(74,333)**	**6,228,928**	**5,726,284**

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Table 1: Total Gross Exchequer and Non-Exchequer Receipts

Category	2024 €m	2023 €m
Exchequer Receipts		
Corporation Tax	41,881	26,482
Income Tax	38,973	36,307
VAT	29,816	28,441
Excise	6,303	5,788
Stamp Duties	1,799	1,853
CGT	1,751	1,559
CAT	862	641
Customs Duty	587	586
Other Property Related Tax	2	1
Non-Exchequer Receipts		
Gross Receipts Collected on behalf of other Departments/agencies	30,888	26,286
Total	**152,862**	**127,944**

Note: Any apparent discrepancies in totals are due to rounding of constituent figures.
Gross receipts collected on behalf of other Departments/agencies includes receipts such as PRSI and LPT.

Table 2: Total Net Receipts

Duties, Taxes and Levies	2024 €m	2023 €m	2024 +/- 2023 €m
PAYE Income Tax	24,665	22,726	1,939
PAYE USC	5,017	4,771	246
Self-Assessed Income Tax	2,323	2,655	(332)
Self-Assessed USC	702	672	30
Life Assurance Exit Tax	169	231	(62)
DIRT	193	45	148
PSWT	1,130	1,058	72
Non-Resident Landlord Withholding Tax	47	13	34
Dividend Withholding Tax	720	639	81
Back Duty/RCT	122	100	22
Total Income Tax and USC	**35,088**	**32,910**	**2,178**
VAT on Imports	1,318	1,342	(24)
Internal VAT	20,561	18,907	1,654
Total VAT	**21,879**	**20,249**	**1,630**
Tobacco Products Tax	809	838	(29)
Alcohol Products Tax	1,235	1,347	(112)
Mineral Oil Tax	1,968	1,568	400
Carbon	1,068	936	132
VRT	949	878	71
Other Excise Duties	200	159	41
Total Excise Duties	**6,229**	**5,726**	**503**
Corporation Tax	**39,061**	**23,842**	**15,219**
Stamp Duty on Shares	495	785	(290)
Stamp Duty on Property	697	674	23
Other Stamp Duties	501	313	188
Total Stamp Duties	**1,693**	**1,772**	**(79)**
CGT	**1,708**	**1,520**	**188**
CAT	**854**	**634**	**220**
Customs Duty	**587**	**586**	**1**
Other Property Related Tax	**2**	**1**	**1**
Total Net Exchequer Receipts	**107,101**	**87,240**	**19,861**
LPT	**573**	**556**	**17**
Total Net Exchequer Receipts including LPT	**107,674**	**87,796**	**19,878**

Note: Any apparent discrepancies in totals are due to rounding of constituent figures.

Table 3: Volume of Business

Activity	Number/€
PAYE Employments	4,441,864
Payroll Submissions	6,589,386
Self-Assessment Income Tax Registrations	889,221
Company Registrations	272,986
VAT Registrations	288,008
Local Properties Returned	1,996,598
RCT Contracts Notified to Revenue	790,176
RCT Payments Notified to Revenue	2,139,491
Number of Electronic Payments made to Revenue	13,807,302
Value of Electronic Payments made to Revenue	€136.4 billion
Number of Electronic Repayments made to Taxpayers	2,110,752
Value of Electronic Repayments made to Taxpayers	€13 billion
Number of Electronic Returns Received	4,342,051
Telephone Calls Answered	1,861,091
Correspondence (incl. Online Enquiries) Dealt With	4,140,866

Note: PAYE Employments includes multiple employments and recipients of occupational pensions.

Table 4: Average Percentage of Tax Collected Within the Due Month (by Tax)

Taxhead	Percentage
PAYE/PRSI	99%
VAT	98%
IT (non-PAYE)	98%
CGT	92%
CT	100%
RCT	99%

Table 5: Return/Payment Compliance by Case Size

Case Size	Due Month Compliance Rate 2024	Due Month +1 Compliance 2024
Large Cases	97%	99%
Medium Cases	94%	99%
Other Cases	84%	92%

Table 6: Collection Enforcement Programme

Enforcement	Number of Cases	Number of Referrals	Value of Referrals €m	Yield €m
Solicitor	5,995	7,360	163.6	38.7
Sheriff	34,735	45,698	339.2	162.1
Attachment	4,876	6,440	266.7	49.3
Total	**45,606**	**59,498**	**769.5**	**250.1**

Table 7: Debt Management

Activity	Number
Payments Requests/Estimates Issued	743,023
Final Demands Issued	515,172
Taxpayer PPAs in place at 31 December 2024	21,797
Referrals for Enforcement	59,498

Note: Applications for PPAs includes rejected applications.

Table 8: Oversight of Corporate and Personal Insolvency

Activity	Number
Companies Wound-Up via Creditor Voluntary Liquidations	568
Creditor Meetings Attended	424
Revenue Petitions to High Court for Appointment of a Liquidator	25
Members Voluntary Liquidations	1,627
Receiverships	75
Examinerships	12
Bankruptcies	73
Revenue Petitioned Bankruptcies	2
Personal Insolvency Cases	373
SCARP	29

Table 9: Relevant Opinions Provided to Companies and Other Entities

Category of Opinion	Number
Permanent Establishment	1
Reconstruction and Amalgamations	7
Elections to Tonnage Tax Scheme	2
Withholding Taxes	44
Stamp Duty	6
Capital Gains Tax	2
Close Company Surcharges	7
Corporation Tax	11
Total	**80**

Table 10: Mutual Agreement Procedures

Case Type	Opening Inventory 01/01/2024	Initiated	Completed	Closing Inventory 31/12/2024
Transfer Pricing Cases	91	31	24	98
Other Non-Transfer Pricing Cases	86	33	43	76
Total	**177**	**64**	**67**	**174**

Table 11: Advance Pricing Agreements

Inventory	Number
Opening Inventory 01/01/2024	68
Requests Received	23
Concluded	10
Withdrawn by Taxpayer	1
Closing Inventory 31/12/2024	80
APAs in Force as at 01/01/2024	3
APAs in Force as at 31/12/2024	7

Table 12: Volume of Customs Declarations Processed

Declaration Type	Number
Import Declarations	57,309,140
Export Declarations	3,023,447
Transit - Inbound	131,920
Transit - Outbound	61,057
Total	**60,525,564**

Table 13A: Audit and Compliance Intervention Activity – CIF

Intervention Type	Number of Cases	Yield €m
Level 3 Investigations	6	0.5
Total Level 3 Interventions	**6**	**0.5**
Level 2 Audits	233	24.7
Level 2 Risk Reviews	4,334	77.1
Total Level 2 Interventions	**4,567**	**101.8**
Level 1 Interventions (excluding Profile Interviews)	50,403	164.5
Level 1 Profile Interviews	672	2.5
Total Level 1 Interventions	**51,075**	**167.0**
Total Interventions	**55,648**	**269.3**
Appraisals (No Further Action)	44,943	-

Note: Table 13A details all compliance interventions completed during 2024 under the CIF i.e. opened on or after 1 May 2022 and closed during 2024. The yield figures include tax, interest and penalties.

Table 13B: Audit and Compliance Intervention Activity – Pre-CIF

Intervention Type	Number of Cases	Yield €m
Investigations	57	12.6
Audits	628	135.9
Total Investigations/Audits	**685**	**148.5**
Aspect Query	1,416	135.8
Profile Interview	62	2.8
Total Non-Audit Interventions	**1,478**	**138.6**
Total Interventions	**2,163**	**287.1**
Appraisals (No Further Action)	190	-

Note: Table 13B details all compliance interventions completed during 2024 that were opened prior to the introduction of the CIF i.e. opened prior to 1 May 2022 and closed during 2024. The yield figures include tax, interest and penalties.

Table 13C: Audit and Compliance Intervention Activity – Non-CIF

Intervention Type	Number of Cases	Yield €m
Customs Audits	214	1.7
Customs Post Clearance Checks	1,047	0.2
Other Customs Interventions	3,298	6.6
Other Non-CIF Interventions	637	20.7
Assurance Checks	209,707	5.6
Total Non-CIF Interventions	**214,903**	**34.8**
Customs Appraisals (No Further Action)	1,011	-

Note: Table 13C details all compliance interventions completed during 2024 that were not within the scope of the CIF i.e. opened prior to 1 May 2022 and closed during 2024. The yield figures include tax, interest and penalties.

Table 14: Publication

Period	Q1	Q2	Q3	Q4	Total
Amount of Settlements	€4m	€2.2m	€15m	€6.9m	**€28.1m**
Number of Settlements	11	11	36	28	**86**
Number Less Than or Equal to €100,000	-	4	3	8	**15**
Number Between €100,000 and €500,000	7	6	32	17	**62**
Number Between €500,000 and €1 million	4	1	-	2	**7**
Number greater than €1 million	-	-	1	1	**2**
Amount of Court Determined Penalties	€517,063	€1,882,871	-	€2,150,406	**€4,550,340**
Number of Court Determined Penalties	5	9	-	4	**18**

Note: The settlement amount figures include tax, interest and penalties.

Table 15: Publications by Selected Sector

Sectors	Publications
Accountant	1
Caravan Site Owner	1
Chauffeur	1
Company & Former Company Directors	25
Construction & Related Trades / Property Developers	7
Dog Breeder	1
Driving Instructor	1
Electronic Systems Provider	1
Farmer / Agricultural Services	4
Hauliers	2
Horse Breeder	1
Landlord / Short Term Accommodation	14
Manufacturing Sector	1
Medical Aesthetics and Skin Clinic	1
Medical and Related Services	8
Motor Dealers and Related Trades	5
Online Content Creator	2
Partners	4
Professionals / PAYE Employees / Retired	9
Publicans / Restaurateurs / Take Away Food	3
Retailers	5
Total	**97**

Note: *This table presents a sample of sectors in alphabetical order. A single publication case may fall into more than one sector e.g. someone described as Company Director/Landlord will appear as Company Director and as a Landlord in the table.*

Table 16: Drug Seizures

Type of Drug	Number of Seizures	Quantity Kgs	Value €m
Cannabis (Herbal and Resin)	2,963	6,699	128.6
Cocaine and Heroin	96	605	42.4
Amphetamines, Ecstasy and Other	7,111	56,801	43.7
Total	**10,170**	**64,105**	**214.7**

Table 17: Excisable Products Seized

Product	Number of Seizures	Quantity	Value €m
Cigarettes	4,920	112.3m	95.6
Tobacco	1,500	39,407 kgs	32.6
Alcohol (Beer, Spirits and Wine)	3,412	595,177 litres	3.2
Illicit Mineral Oil	12	156,960 litres	-
Vehicles	1,080	1,080	15.2

Note: *Vehicles seized for marked mineral oil offences, VRT offences and because of use in connection with alleged offences under customs or excise law.*

Table 18: Cash Seizures

Seizures	2024
Number of Seizures	49
Value	€972,473

Table 19: Cash Forfeiture Orders

Forfeiture Orders	2024
Number of Cash Forfeiture Orders	32
Value	€1,016,677

Table 20: Prosecutions for Serious Evasion

Prosecutions	Number
Number Of Ongoing Investigations	20
Number Of Tax and Excise Cases Referred to the DPP	14
Number Of Tax and Excise Cases For Which the DPP Issued Directions	14
Number Of Cases Before The Courts	34
Number Of Convictions Obtained	20
Number Of Criminal Convictions Secured	€16,000
Number Of Summary Criminal Convictions	148
Fines Imposed in Respect of Criminal Convictions	€385,520

Table 21: Mutual Assistance Requests

Mutual Assistance Requests	Received	Sent	Closed
From/To EU Member States	1,911	278	1,360
From/To Other Countries	527	178	489
Total	**2,438**	**456**	**1,849**
Europol Requests	209	61	270

Table 22: Training Days Delivered

Training Category	Training Days Delivered
Audit Programme Training	14,431
Technical Taxes	7,397
Technical Customs and Excise	4,950
Management / Soft Skills / Online Courses	851
Collection and Compliance	1,664
Health and Safety	1,551
UL Degree Training Days	218
One Learning Training	1,275
Total	**32,337**

Note: Figures have been rounded upwards, where relevant.

Table 23: 3rd Level Qualifications Awarded

Award Category	Number of Awards
Diploma in Applied Taxation	69
BA (Hons) in Applied Taxation	13
Customs Certificates	35
Masters in Business Administration	2
Total	**119**

Table 24: Professional Qualifications Awarded

Award Category	Number of Awards
Certificates	80
Tax Technician	73
Chartered Tax Adviser	2
Total	**155**

Table 25: Percentage Breakdown of Female Staff in Each Grade

Grades	2024	2023
Board and Assistant Secretary	53%	50%
Principal Officer	63%	63%
Assistant Principal	56%	56%
Higher Executive Officer and Administrative Officer	56%	56%
Executive Officer	62%	63%
Clerical Officer	64%	65%
Service Officer	-	9%
Total	**61%**	**61%**

Table 26: FOI Requests

Category	Number
Requests Brought Forward at 1 January 2024	12
Received in Year	271
Full Release	46
Partial Release	164
Refused	53
Dealt With Outside of FOI / Withdrawn / Transferred	5
Requests On Hand at 31 December 2024	15
Request for Internal Review	11
Appeal to the Information Commissioner	5

Table 27: Internal & External Reviews

Case Details	Internal	External	Total
Requests Brought Forward at 1 January 2024	-	2	2
Cases Admitted in Year	-	12	12
Total	**-**	**14**	**14**
Number Finalised in Year	-	13	13
Decision in Favour of Requester	-	2	2
Decision Against Requester	-	11	11
Decision Revised / Partly Revised	-	-	-
Discontinued	-	-	-
On Hand at 31 December 2024	**-**	**1**	**1**

Table 28: Complaints Relating to Revenue Completed by the Ombudsman

Outcome	Number of Complaints
Upheld	8
Partially Upheld	-
Not Upheld	9
Assistance Provided	7
Discontinued - Withdrawn	-
Discontinued - Premature	1
Outside Remit	-
Total	**25**

Table 29: Compliance with Prompt Payment of Accounts Act

Payment Made	Number	Value €	% of Total Payments Made
Within 15 Days	12,962	198,139,923	92.67
Within 16 - 30 Days	976	10,333,210	6.98
In Excess of 30 Days	49	142,535	0.35
Total	**13,987**	**208,615,668**	**100**

Additional Information	Number	Value €
Late Payment Interest Paid in 2024	49	6,142
Compensation Costs Paid in 2024	49	2,710
Average Days Taken to Make Payment	8	_

Appendix 1 - Donation of Heritage Items

Donation of Heritage Items

Section 1003 of the Taxes Consolidation Act (TCA) 1997 provides for a credit against tax liabilities where a taxpayer donates certain heritage items to the national collections.

The following items were donated in 2024:

- Baer/Dunne Collection, valued at €184,850,
- Collection of 18th and 19th century paintings, valued at €645,000,
- Collection of Irish Silver, valued at €360,000,
- Rory Gallagher Collection, valued at €1,161,483,
- MacCarvill Art Collection, valued at €293,000,
- Collection of Irish Silver, valued at €2,210,000,
- Collection of Irish Silver, valued at €1,040,000,
- Collection of Irish Silver, valued at €1,200,000, and
- Collection of Irish Silver, valued at €365,000.

The value shown is the market value of the items.

Donation of Heritage Property to the Irish Heritage Trust/Commissioners of Public Works in Ireland

Section 1003A of the TCA 1997 provides for a credit against tax liabilities where a taxpayer donates certain heritage property to the Irish Heritage Trust or the Commissioners of Public Works in Ireland.

No such items were donated under this scheme in 2024.

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