

Revenue's Corporate Priorities

2023

Our Mission

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

Service for Compliance

Confront Non-Compliance

Our Vision

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

Revenue Board's Foreword

This document sets out Revenue's Corporate Priorities for 2023. These are aligned to the vision and objectives set out in our Statement of Strategy 2021 to 2023 and guide the development of detailed Divisional Business Plans for 2023.

In 2022 in terms of relevant context for our role as a tax and customs administration, we had to contend with the impact of the Russian invasion of Ukraine and the consequent energy crisis and associated inflationary conditions. Revenue's strong foundations allowed us to quickly adapt to those changes in the external environment and their implications for tax and duty compliance while ensuring we deliver on our twin pillars of *Service for Compliance* and *Confronting Non-Compliance*.

Looking at 2023, there is no doubt that agility, responsiveness, flexibility, and professionalism will be continuing requirements in ensuring we deliver excellent organisational performance over the year. An immediate challenge to which we are responding is the administration of the Government's Temporary Business Energy Support Scheme. Throughout 2023, we will renew our focus on compliance, both in terms of the timeliness of returns and payments and in making sure that we identify and confront non-compliant behaviour, whether in terms of under declaration or non-declaration of tax and duty liabilities. We will deepen the implementation of our Compliance Intervention Framework to support a strong voluntary compliance culture and to implement measures reflective of the behaviour of taxpayers. We will strengthen our focus on interventions as close to real time as possible. We will take appropriate measures to counter the import of illicit drugs and robustly tackle tax and duty fraud and egregious non-compliance. We will continue, in 2023, to play a key role in supporting the Department of Finance in the development of tax and duty policy, in particular, the refinement and implementation of internationally agreed tax reforms.

We will continue to invest in our people to develop their skillsets and our overall capability as an organisation. We embrace the positive benefits that new ways of working have for our teams, for the delivery of our business agenda and for our attraction as an employer of choice. We will continue our significant investment in our technology refresh programme. We are strongly committed to effective and timely actions to ensure we meet our environmental commitments in accordance with the Government Climate Action Plan 2021.

Our strength as an effective organisation is the professionalism, capability, and integrity of our staff. We look to 2023, the year of our centenary, as an opportunity to demonstrate those skills for the most effective performance possible and the full realisation of the Statement of Strategy 2021-2023.

Niall Cody
Chairman

Gerry Harrahill
Commissioner

Ruth Kennedy
Commissioner

Our Strategic Planning Framework



Statement of Strategy 2021 to 2023



Revenue's core task is the collection of taxes and duties. Our Statement of Strategy 2021 to 2023 identifies eight priority areas of focus. These are reproduced on the following pages and, for each one, the key planned actions for 2023 are indicated.

1 SUPPORTING EMERGING GOVERNMENT PRIORITIES

Statement of Strategy 2021-2023

We will continue to administer and oversee the schemes and provisions introduced by the Government in response to COVID-19, including the Employment Wage Subsidy Scheme (EWSS), the COVID-19 Restrictions Support Scheme (CRSS), Accelerated Loss Relief and Debt Warehousing. We will remain agile and resilient with the ongoing capacity to support the State in the fight against the COVID-19 impact on the economy.

Update: The immediate impacts of COVID-19 have receded. But citizens, Government and the economy face new challenges, such as the cost-of-living crisis, and escalating challenges, such as the climate crisis. Revenue will play its part in supporting emerging Government priorities.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Implement the Temporary Business Energy Subsidy Scheme (TBESS), providing the required supports and guidance for businesses.

2. Continue to manage the Debt Warehousing Scheme, with a specific focus on current tax compliance. Complete compliance review programmes for relevant COVID-19 scheme beneficiaries.

3. Implement the actions set out in Revenue's Carbon Reduction Roadmap, to deliver on our environmental commitments as set out in the Government Climate Action Plan 2021.

2 PROVIDING EXCELLENT SERVICE

Statement of Strategy 2021-2023

We will refine and refocus our model of service for compliance taking account of the needs of our customers, the experience of service provision during the pandemic, changes in business models and the role and work of tax agents and intermediaries. We will develop further opportunities to leverage the benefits of technology and data insights in our business engagements.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Continue our model of service for compliance, effectively tailoring our approach to the needs of different cohorts of taxpayers, optimising self-service and self-managed compliance options for taxpayers and agents and identifying and progressing simplification measures for our customers.

2. Continue to develop a programme for the modernisation of capital taxes, with a particular focus on implementation actions in our Capital Taxes Strategy and exploring opportunities for the integration of real time service for Stamp Duty and Property Taxes.

3 MAXIMISING TIMELY COMPLIANCE

Statement of Strategy 2021-2023

We will further enhance our real-time engagement and response to risk, building on the segmentation of our customer base. We will leverage our data holdings and capacity for advanced analytics. We will continue to encourage self-review and correction by taxpayers. We will implement a revised framework of compliance interventions that supports early and effective engagement to address non-compliance, based on the level of risk and taxpayer behaviour.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Embed and evaluate the Compliance Intervention Framework (CIF) in terms of its impact on voluntary compliance behaviour and ensuring an appropriate response to non-compliant taxpayers.

2. Implement real-time, data driven risk assessment and case selection interventions to optimise risk-based and timely compliance-focused oversight while minimising the burden on compliant taxpayers.

3. Deliver a comprehensive and coordinated approach to counter the illicit drugs and excise trade, the shadow economy, and tax and duty fraud and egregious non-compliance.

4 TECHNOLOGY

Statement of Strategy 2021-2023

We will prioritise Revenue's technology refresh programme to ensure that we have the IT platform and capability to enable our key business programmes and to modernise further taxes and duties with a focus on process automation, digitalisation and personalisation of services. We will continue to play our part in the development of Ireland's National Data Infrastructure.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Advance our technology refresh programme with a particular focus on reducing technical debt.

2. Finalise a Digitalisation Strategy that supports the modernisation and simplification of the tax administration system and our processes to exploit the opportunities for further real-time delivery of our service for compliance and of our compliance activity.

3. Optimise the use of artificial intelligence (AI) and our data to support voluntary compliance, self-managed compliance, and effective risk identification and management.

5 CAPABILITY AND CAPACITY IN AN EVOLVING WORKPLACE

Statement of Strategy 2021-2023

As a people organisation we will continue to invest in our staff, optimising the leadership, management and technical skill sets needed today and for the evolving and emerging organisational challenges of the future. In consultation with our people and learning from the experience of remote working in 2020, we will review our work and workplace practices, having regard to business priorities, wider Civil Service reforms, the health and wellbeing of our staff and their development, mentoring and support needs.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Continue with the implementation of our Work Force Plan and support and build leadership and technical capability.

2. Develop 'employee lifecycle' strategies, including initiatives to attract, retain and develop people with the right skills, and strategies to optimise our use of modern ways of working to deliver consistent high levels of organisational performance and realisation of our goal to be an employer of choice.

3. Strengthen corporate governance arrangements, including by the development and implementation of a fraud and anti-corruption strategy, implementation of our National Integrity Index action plan, updating our Protected Disclosure Policy and continued embedding of risk management within Revenue.

6 UK EXIT FROM THE EU

Statement of Strategy 2021-2023

We will build on the solid foundations of work already completed and continue to collaborate with business and other key stakeholders. We will play our part in all cross-Government work, to facilitate the efficient movement of legitimate trade, enhance national competitiveness, target and disrupt illegal trade, and confront non-compliance.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Continue to engage with Irish businesses, our government partners, and EU and UK authorities in preparation for new UK customs procedures required in 2023.

2. Work with the Department of Foreign Affairs and the European Commission to ensure that implementation of the Northern Ireland Protocol facilitates legitimate trade and preserves the integrity of the Single Market and the Customs Union.

3. Ensure our internal customs and frontier management structures, systems and procedures are appropriate and fit for purpose, facilitating legitimate trade while responding effectively to illicit trade flows.

7 POLICY ANALYSIS

Statement of Strategy 2021-2023

We will continue to work closely with the Department of Finance to provide analysis and administrative input to support the provision of the best policy advice on the adaptation of the State's taxation framework to meet Government objectives. We will support the implementation of the Programme for Government, the Climate Action Plan and the proposed Commission on Welfare and Taxation. We will seek to shape policy outcomes that design-in compliance, minimise non-compliance and optimise the administrative burden on taxpayers.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Support the Department of Finance in the ongoing evaluation and development of the tax and duty policy framework, in particular through our contribution to the Budget and Finance Bill processes.

2. Play our part in the roll out of 'Housing for All' and the 'National Development Plan', including the introduction of the Residential Zoned Land Tax and Vacant Homes Tax, and collaboration with other Departments and Agencies on property databases.

3. Bring a well informed and evidence based operational perspective to the implementation of policy changes, including those arising from the OECD's Two-Pillar solution, the Customs reform package and the recommendations of the Commission on Taxation and Welfare.

8 INTERNATIONAL TAX AND CUSTOMS AGENDA

Statement of Strategy 2021-2023

We will support the Minister for Finance and the Department in shaping and addressing the evolving international tax agenda. We will support developments across the EU, the OECD and the World Customs Organisation (WCO), leveraging our position as an integrated tax and customs administration across all initiatives.

In 2023, as our corporate priorities for this objective, we will:

Priority

1. Support the Department of Finance on the implementation of the OECD's Two-Pillar solution and related EU proposals to address the tax challenges of digitalisation and international taxation of companies.

2. Collaborate with international partners, playing an active role in administrative cooperation matters. Ensure that we meet the highest standards of international tax data exchange while working to maximise the use of exchanged data that we receive.

3. Actively participate in the dedicated strategic projects at EU level with a view to influencing the implementation of agreed objectives so as to minimise the customs burdens on all legitimate cross border commercial activity, including eCommerce.