

**Revenue**



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

# Statement of Strategy 2017-2019

## Foreword by the Board

Revenue, as the Irish tax and customs administration, plays a vital role in the economy by securing taxes and duties due to the State. Steadily increasing exchequer receipts, and impressive and improving levels of compliance with tax and customs law, are encouraging signs that our strategies are working. On the other hand, the economic and business environments are continually changing and we need to constantly anticipate emerging challenges and respond to them effectively.

The next three years will bring particular challenges. Economic and political change as a result of Brexit, international tax developments, and emerging trends in how business operates require close attention. Internally the challenge of maintaining and enhancing expertise in the face of expected serious loss of experienced staff through retirement remains a priority. We are confident we can deal with these challenges through careful planning and management of resources.

The compliance behaviour of a taxpayer will determine the nature, extent, and the consequences of our compliance intervention for each taxpayer. We have access to large amounts of data and information from third-party sources and are using digital data and global tax networks to track errant taxpayers.

For those who want to pay we will make it as easy and straightforward as possible by providing advice and information both online and through other channels and by providing customer friendly systems to submit returns and payment. For those who don't want to pay or who want to cheat or smuggle we will make non-compliance difficult by using all of the powers at our disposal up to and including prosecution.

We will continue to invest in our people, our technology, our customer service systems, our risk identification and our intervention capability and we will evolve our structures to maintain the best possible fit for the many challenges ahead. We will build on our advanced digital platform and PAYE modernisation by designing innovative and dynamic systems. This will position us as a leading tax and customs administration in the area of real time and automated programmes.

**Niall Cody**  
Chairman

**Liam Irwin**  
Commissioner

**Gerry Harrahill**  
Commissioner

## Our objectives

### Our mission

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

### Our values

Presumption of honesty  
Respect and courtesy  
Taxpayer confidentiality  
Integrity, openness and accountability  
Accuracy and consistency  
Innovation and excellence  
Professionalism.

### Our vision

We are a customer centric, compliance orientated tax and customs administration.

We are a fair, transparent and effective tax and customs administration.

Revenue strives to continuously evolve to deliver on our mission, in a changing social, economic and technical environment. Over the lifetime of this Statement of Strategy, Revenue will continue to concentrate on two strategic pillars, 'Service to Support Compliance' and 'Confront non-Compliance'. We will continue to segment and understand our customer base and tailor our service and compliance strategies accordingly.

We will place particular emphasis on making it as easy as possible for taxpayers to be voluntarily compliant. We will prioritise the provision of online and self service facilities so that taxpayers can manage their interaction with us in a cost effective way. We will also prioritise preventive measures including system redesign to minimise the scope for error and omission. We will facilitate taxpayers who wish to have their affairs dealt with through Irish.

The non-compliance behaviour of the taxpayer will determine the nature and potential severity of the intervention we undertake. Those who engage in evasion can expect a resilient and robust response from Revenue where we will seek to apply the full legal sanctions available that reflect the seriousness and unacceptability of tax and duty evasion.

Our ongoing key objectives are to –

- Collect the right amount of tax and duty at the right time
- Support safe, secure and legitimate international trade
- Implement customs controls including the interdiction of drugs and other illegal substances
- Provide excellent service to taxpayers
- Confront non-compliance with tax and customs obligations
- Deploy skilled, engaged, dynamic and adaptable staff, and
- Be a leading tax and customs administration internationally.

## Pillar 1: Service to Support Compliance

We will support taxpayers by giving them the appropriate information to be voluntarily compliant in the most cost effective way possible.

We will resolve problems speedily and efficiently. We will work with representative bodies to improve service, address delays, and resolve misunderstandings.

In realising our objective of providing quality service and support we will:

- Clearly communicate our expectations of taxpayers
- Provide appropriate and targeted information and supports for new taxpayers
- Provide timely advice and support to taxpayers and quality responses to technical issues
- Enhance self-service facilities, information, guidance and means of communicating with Revenue
- Modernise the PAYE system through the development of a real time framework
- Engage with taxpayers and use surveys and analytics to better identify customer needs
- Support investment and trade through an extension of our tax treaty network
- Support the Department of Finance in developing a tax policy framework at national and international level
- Influence the design of international tax and duty administration at the EU, OECD and WCO
- Develop and implement appropriate procedures and systems to address the implications of BREXIT.

## Pillar 2: Confront non-Compliance

We use a broad range of data, intelligence and analytical technologies to identify and quantify risk. Insights and intelligence are increasingly important in directing our attention to new or emerging risks.

Our approach is determined, in the first instance, by the behaviour of the taxpayer – in particular the nature and significance of non-compliant behaviour. We support voluntary compliance by undertaking targeted and risk focused interventions that will deliver a proportionate and effective response to non-compliance and secure voluntary compliance for the future.

In our actions to confront non-compliance we will:

- Target and disrupt shadow economy activities including fraud, illicit trade, smuggling, including drugs, and contribute to tackling organised criminal activities
- Use data analytics to identify sectoral and behavioural risks and detect non-compliance
- Apply debt collection measures to maximum effect where there is no meaningful engagement on mutually acceptable alternatives
- Improve the effectiveness of our audit and other compliance interventions by focusing expert teams on key sectors and risk types
- Identify and challenge avoidance schemes
- Prioritise our focus on offshore evasion
- Expand our capability to investigate and prosecute serious tax and duty evasion and fraud
- Match the nature of our compliance interventions to the nature and scale of evasion or non-compliance to be tackled
- Collaborate effectively with other Departments and Agencies on relevant cross-Government activities including in particular the Department of Social Protection, An Garda Síochána, the Criminal Assets Bureau and the Department of Agriculture, Food and the Marine.



## Making it work: Our Resources and Structure

Our effectiveness in supporting compliance and addressing non-compliance depends on the skills, capability and professionalism of our staff and adaptability and flexibility of our structures. We ensure that our staff have the opportunity to contribute to organisational development and planning.

We use technologies, legislation and data to enable our people to do their work, within a strong and effective governance and accountability framework. Key to our actions is ensuring the protection and confidentiality of our data and taxpayer information. We protect and respect equality and human rights within our services, procedures and processes. Our Customer Charter, Workplace Charter and our adherence to relevant Civil Service policies reflect this commitment. To realise our ambition as regards the excellence and adaptability of our people and the agility of our structures we will implement workforce development plans.

In making sure that we have the people and structures needed to deliver on our mission we will:

- Build and retain internal capacity, talent and leadership
- Attract and recruit talented people
- Deepen staff engagement, communications and innovation
- Support excellent performance and tackle underperformance
- Maintain our information technology capability at the highest standard
- Evaluate our performance and support a culture of innovation and continuous learning
- Safeguard taxpayer confidentiality and ensure the security of our systems to protect taxpayer information
- Ensure our structure evolves to help us deliver on strategic priorities
- Maintain an effective Corporate Governance Framework
- Implement Public Service Reform and Civil Service Renewal initiatives.

## Intended outcomes

Our intended outcomes will be realised if:

- The right amount of tax and duty is collected in a timely manner
- Our administration of tax and customs by reference to international benchmarks is highly rated
- Customer surveys show a high level of satisfaction
- Service standards are met and match best international practice
- High levels of voluntary compliance are achieved
- The level of debt to the Exchequer is minimised
- High quality and secure digital and self service channels are available
- Non-compliance is identified and prevented or confronted
- We are a fair, transparent and effective tax and customs administration.

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