

**Freedom of Information Requests for Non-Personal Records received and Completed during the period 1  
January to 31 December 2017**

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
3/1/2017	<b>18/2017</b>	Media	Request for the amount raised and the number of persons that paid the Domicile Tax Levy in the years 2011 to 2015.	Full Release	13/1/2017
3/1/2017	<b>17/2017</b>	Media	Request for access to a paper on Special Purpose Vehicles and Section 110 type companies, written/co-ordinated by a Revenue official in 2016.	Partial Release	30/1/2017
5/1/2017	<b>51/2017</b>	Member of the Public	Request for the following information in respect of the years 2015 and 2016: 1) The number of persons that were prosecuted by Revenue for failing to pay VRT and the amount recovered through penalties, taxes, etc. from those that were prosecuted. 2) The number of persons prosecuted for illegally selling cigarettes and the number of these who were imprisoned for this offence in both years.	Full Release	19/1/2017
6/1/2017	<b>53/2017</b>	Media	Request for all correspondence between Revenue and named taxpayers in relation to the collection of tax for the year 2016.	Partial Release	2/2/2017
9/1/2017	<b>84/2017</b>	Media	Request for copies of the correspondence between 20 January - 8 July 2009 in connection with the proposed introduction of a new expenses regime for politicians, between Revenue and the Department of Finance and with the Houses of the Oireachtas Commission (if any).	Partial Release	3/2/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
10/1/2017	<b>122/2017</b>	Member of the Public	Request for copies of minutes of meeting between Revenue and the Institute of Taxation and other agents regarding Kerry Co-Operative as mentioned at the PAC on 7th December 2016.	Refused	31/1/2017
11/1/2017	<b>126/2017</b>	Business Interest	Request for information on any technical, legislative and case law analysis supporting Revenue's assertion that the receipt of patronage shares is a trading receipt, including a summary of the background facts on which such analysis was based; details of methodology/approach in selecting 400 taxpayers who were subject to Revenue's recent inquiry on patronage shares	Partial Release	7/2/2017
18/1/2017	<b>223/2017</b>	Media	Request for a list of all briefing notes supplied to the Revenue Chairman during 2016, including the topic and date supplied to the Chairman.	Full Release	22/2/2017
23/1/2017	<b>277/2017</b>	Media	Request for figures on cigarette, alcohol, and drug seizures made by Revenue Customs officials during the years 2012 to 2016 broken down by the county they were seized in, the brand names used on the illegal items and the street value of these items were. Also details for the same years regarding items people were prevented from bringing into the country, where they were prevented from bringing these items in and what the monetary value of these items were.	Partial Release	17/2/2017
24/1/2017	<b>293/2017</b>	Business Interest	Request for updated information subsequent to a previous request regarding Revenue's IT network infrastructure at the Stamping Building in August 2013.	Full Release	13/2/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
25/1/2017	<b>326/2017</b>	Media	Request for copies of any reports, recommendations or submissions held by Revenue in relation to Section 55 of the Finance Bill 2016. Also, in relation to this, copies of any correspondence [written or electronic] sent to Minister Noonan, his Ministerial Office or the Department of Finance and any representations received by the Revenue.	Full Release	21/2/2017
26/1/2017	<b>341/2017</b>	Media	Request for copies of any records held by Revenue, including letters, emails, official reports, memoranda, etc. relating to abuse of exemption from inheritance tax for those dwelling in an inherited property from 13 October 2016 to date. Summary of each case requested excluding individual tax records.	Partial Release	22/3/2017
30/1/2017	<b>375/2017</b>	Media	Request for copies of any reports, recommendations, memoranda, submissions, etc. relating to the possibility of making changes so that taxpayers who wrongly paid too much tax could be refunded the full amount and their claims not be ruled "out of time".	Refused	24/2/2017
30/1/2017	<b>369/2017</b>	Media	Request for details relating to the following seizures by Customs officials in respect of the years 2012 to 2016: 1) A list of all animals, birds, reptiles, plants and wildlife products. 2) A list of all wood and wood products seized on the grounds that the wood came from protected forests or their trade contravened CITES. 3) Information on any criminal prosecutions taken and the results of same in connection with these seizures.	Partial Release	24/2/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
30/1/2017	<b>368/2017</b>	Media	Request for the following details in respect of the domicile levy: - the number of Irish domiciled individuals currently under inquiry for non payment of the levy. - the total amount (in Euros) of payments received since the scheme was introduced. - a breakdown of the amount received in each year since the scheme was introduced. - the number of individuals who made payments. - the number of individuals who made payments as a result of compliance activity, and the total amount received as a result of compliance.	Full Release	14/2/2017
30/1/2017	<b>370/2017</b>	Media	Request for information relating to a named sector.	Partial Release	30/3/2017
1/2/2017	<b>442/2017</b>	Business Interest	Request for a copy of a report in relation to Revenue's meeting with the Public Accounts Committee on 7 December 2016.	Refused	28/2/2017
6/2/2017	<b>463/2017</b>	Business Interest	Request for updated details from August 2014 to date in relation to the Mandatory Disclosure Regime, subsequent to a 2014 request.	Full Release	2/3/2017
6/2/2017	<b>461/2017</b>	Business Interest	Request for details of any cases submitted to Revenue for an opinion on the classification of activities as trading activities which were finalised in the period May 2016 to date, subsequent to a previous request.	Partial Release	3/3/2017
6/2/2017	<b>460/2017</b>	Business Interest	Request for details of information on opinions exchanged by Revenue under the lookback element of the OECD framework.	Refused	3/3/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
8/2/2017	505/2017	Oireachtas	Request for all emails, reports, briefing and other internal memos between the Department of Finance and Revenue between 7 February 2016 and 7 February 2017 regarding any potential preparations/preparations in place for the potential ending of the Customs union for the North of Ireland and regarding any estimate made of the cost of establishing Customs and surveillance along the border.	Refused	7/3/2017
9/2/2017	530/2017	Media	Request for a list of external legal practitioners (solicitors/law firms & barristers) paid in 2015 & 2016 for services carried out on behalf of Revenue, including the name of the practitioner, the sum paid and where possible, a general description of work carried out.	Partial Release	8/3/2017
13/2/2017	582/2017	Oireachtas	Request for all records related to the estimated impact on Revenue, the impact on the average/mean charge per household or the effect in other policy areas of the planned unfreezing of the LPT in 2019	Refused	10/3/2017
17/2/2017	654/2017	Oireachtas	Request for all records in relation to the establishment of possible Customs posts along the border, including any records relating to possible locations.	Refused	16/3/2017
21/2/2017	715/2017	Media	Request for the following information: 1) Number and amount of revenue generated through the issuing of licence for both Bookmakers & Bookmaking premises in the year 2006. 2) Number and percentage of applications that were made for artists exemption that were refused in 2013, 2014, 2015, 2016 and to date in 2017. 3) Number of exotic animals seized in 2014, 2015, 2016 and 2017 to date and location where they were seized.	Full Release	20/3/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
21/2/2017	<b>673/2017</b>	Business Interest	Request for details of any cases submitted to Revenue for opinion, responses issued and any internal guidance or notes regarding the tax deductibility of professional expenses (legal and/or other) discharged by a company, in particular, cases where the expenses are paid by the company in the context of a dispute between its shareholders.	Partial Release	5/4/2017
27/2/2017	<b>811/2017</b>	Member of the Public	Request for the following: 1) System/supplier used for Payroll, HR Training/Learning & Development and Duty Rostering. 2) Number of employees supported on these systems. 3) Contract value when these systems were last purchased. 4) Contract renewal date for systems. 5) Person responsible for overseeing any potential replacement of the systems. 6) Person with overall responsibility for the HR function.	Partial Release	27/3/2017
27/2/2017	<b>785/2017</b>	Member of the Public	Request for the following in relation to a specific company.	Refused	21/3/2017
27/2/2017	<b>738/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to briefings provided to the Chairman on 15, 25 & 28 January on the Memorandum of Understanding between Revenue and the Central Bank.	Refused	27/3/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
28/2/2017	<b>786/2017</b>	Media	Request for information on the Canine Unit in 2015 and 2016 as follows: 1. Total amount and estimated value of drugs, money, tobacco, cigarettes and other illegal substances detected by the Canine Unit in Ireland, broken down by amount, substance and year. 2. Breakdown of the amount and estimated value of drugs, money, tobacco, cigarettes and other illegal substances detected by each dog in the Canine Unit, broken down by amount, substance and year. 3. The names of each of the dogs.	Partial Release	27/3/2017
28/2/2017	<b>757/2017</b>	Media	Request for material (to include briefing notes and notes of meetings) relating to briefings provided to the Chairman on 23 and 24 November 2016 on patronage shares.	Partial Release	29/3/2017
28/2/2017	<b>756/2017</b>	Media	Request for material (to include briefing notes and notes of meetings) relating to briefings provided to the Chairman on 3 August and 2 Sept on Section 110 of the Taxes Consolidation Act.	Partial Release	28/3/2017
6/3/2017	<b>852/2017</b>	Media	Request for copies of any records, including briefing notes, reports, memoranda, submissions, audit, etc. in relation to the effectiveness or otherwise of the domicile levy covering the period 1 January 2015 to current date.	Refused	30/3/2017
7/3/2017	<b>903/2017</b>	Media	Request for copies of any records held which discuss or estimate the level of taxation lost through use of PRSA and RAC schemes as a means of tax avoidance. To include copies of any briefing documents, memoranda, reports, audits, etc. prepared in relation to these schemes and their use for tax avoidance.	Partial Release	4/4/2017

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13/3/2017	<b>982/2017</b>	Member of the Public	Request for information about PRSAs and the number of public sector employees (including TD's) with a pensionable salary of €100,000 or greater when retiring.	Refused	13/4/2017
13/3/2017	<b>981/2017</b>	Member of the Public	Request for copies of correspondence requesting exemption by a Charity in relation to a substantial sum donated and Revenue's reply giving authorisation for the exemption if relevant.	Refused	10/4/2017
13/3/2017	<b>956/2017</b>	Business Interest	Request for updated schedule indicating the nature of the Section 811 of the Taxes Consolidation Act 1997 opinions issued and the status of these notices vis-à-vis appeals through the courts since a previous request in December 2014. Also, similar information concerning notices of assessment issued to date in accordance with Section 811C of the Taxes Consolidation Act 1997.	Full Release	7/4/2017
13/3/2017	<b>955/2017</b>	Business Interest	Request for update to list issued in response to an FOI request in 2014 in relation to protective notifications received by Revenue under Section 811A of the Taxes Consolidation Act 1997 in the period from December 2014 to date. Also, an update regarding the status of the notifications received for the period 2007-2014 and similar information in respect of protective notifications received to date by Revenue under section 811D of the Taxes Consolidation Act 1997.	Full Release	7/4/2017
15/3/2017	<b>1002/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 21 November 2016 on passenger name records directive.	Refused	13/4/2017
15/3/2017	<b>1001/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to briefing provided to the Chairman on 5 October on Finance Bill changes to section 1086 of the Taxes Consolidation Act 1997.	Full Release	13/4/2017



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20/3/2017	<b>1041/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 4 October on PAYE modernisation.	Partial Release	13/4/2017
20/3/2017	<b>1040/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 14 and 29 June 2016 on the select committee on arrangements for budget scrutiny.	Full Release	13/4/2017
20/3/2017	<b>1039/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 24 April and 4 October on cross border tax evasion.	Partial Release	18/04/2017
20/3/2017	<b>1037/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 24 April on foreign income and assets.	Partial Release	18/4/2017
20/3/2017	<b>1034/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 19 April on a meeting between the Revenue Board and the Department of Finance.	Partial Release	13/04/2017
21/3/2017	<b>1088/2017</b>	Business Interest	Request for details of whether profits from the operation of a 'serviced office' business by an Irish resident company should be subject to tax at 12.5% (trading rate, reference Section 21 of the Taxes Consolidation Act 1997) or 25% (Case V, reference Sections 21A and 96 of the Taxes Consolidation Act 1997). In particular, details of any Revenue concessions, clarification, clearances and/or rulings in relation to Corporation Tax treatment of profits from the operation of a serviced office business.	Refused	18/4/2017
21/3/2017	<b>1078/2017</b>	Media	Request for any correspondence (including emails, letters and memos) relating to the licensing of public houses and sale of alcohol on licensed premises at Dublin Airport during the period 1 January 2016 to 17 March 2017.	Refused	7/4/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
23/3/2017	<b>1132/2017</b>	Media	Request for details of any refusals or withdrawals of verification by Revenue since January 2016 of any Irish whiskey maker for failing to produce, bottle or distil the product in compliance with Revenue specification, or otherwise failing to satisfy Revenue checks.	Refused	20/4/2017
23/3/2017	<b>1121/2017</b>	Business Interest	Request for copy of parts of the Revenue Tax & Duty Manual for Income Tax, Capital Gains Tax & Corporation Tax in the form in which they were published on Revenue's website from 1 January 2010 to 1 January 2016.	Refused	19/4/2017
29/3/2017	<b>1178/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 9 June 2016 on the implementation of deferred payment of mineral oil tax.	Partial Release	11/5/2017
31/3/2017	<b>1222/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 22 February 2016 on an online tax evasion report tool.	Full Release	28/4/2017
31/3/2017	<b>1221/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 21 April on enhanced PAYE online services.	Partial Release	2/5/2017
31/3/2017	<b>1220/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman in October 2016 on a Public Account Committee briefing.	Partial Release	28/4/2017
5/4/2017	<b>1280/2017</b>	Media	Request for records relating to the seizure of animals (dead and alive) by Customs during 2016, to include incident reports or other records containing details of the seizure.	Partial Release	3/5/2017

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7/4/2017	<b>1337/2017</b>	Business Interest	Request for Revenue guidance and records of internal discussions between Revenue teams on the treatment of cash balances as property eligible for relief under section 100 of the Capital Acquisitions Tax Consolidation Act 2003.	Partial Release	4/5/2017
10/4/2017	<b>1342/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 30 September 2016 on excise fraud bilateral meeting.	Partial Release	9/6/2017
10/4/2017	<b>1341/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 23 September 2016 on the financial actions task force PAYE real time interface.	Partial Release	12/5/2017
11/4/2017	<b>1368/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 30 September 2016 on Diverted Profits Tax, BEPS and OECD Common Reporting Standard.	Partial Release	9/6/2017
11/4/2017	<b>1366/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 26 August relating to the recovery of state aid.	Refused	9/6/2017
11/4/2017	<b>1364/2017</b>	Media	Request for materials (to include briefing notes and notes of meetings) relating to a briefing provided to the Chairman on 11 February 2016 on beneficial ownership.	Partial Release	28/6/2017
12/4/2017	<b>1496/2017</b>	Business Interest	Request for any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of section 238 of the Taxes Consolidation Act 1997. In particular, as to the requirement or otherwise to withhold tax on royalties payable by an Irish resident to another Irish resident under the provisions this section.	Partial Release	10/5/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
12/4/2017	<b>1488/2017</b>	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue regarding the application of section 291A of the Taxes Consolidation Act 1997[Intangible assets] subsequent to a previous FOI response provided in 2015.	Partial Release	11/5/2017
18/4/2017	<b>1549/2017</b>	Media	Request for the following information in relation to a named taxpayer.	Partial Release	16/5/2017
18/4/2017	1532/2017	Business Interest	Request for details of cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of subsection 291A(9) of the Taxes Consolidation Act 1997 [Intangible assets] and its interaction with any other sections in the Act, such as Sections 308A, 312, 400 & 631.	Refused	16/5/2017
20/4/2017	<b>1831/2017</b>	Member of the Public	Request for all records held by Revenue relating to the liquidation of a specific company.	Refusal	18/05/2017
24/4/2017	<b>1675/2017</b>	Media	Request for any correspondence between Revenue and the Department of Finance in relation to a tax break for the education of children of foreign executives in the period 1 January 2011 to current date.	Full Release	22/5/2017
24/4/2017	<b>1674/2017</b>	Media	Request for copies of any submissions/reports submitted to the Department of Finance in relation to the application of VAT to the sale of diet supplements. Also, copies of any representations received and minutes of any meetings held between the diet supplement industry and Revenue on this matter, covering the period 1 January 2015 to date.	Refused	22/5/2017
27/4/2017	<b>1788/2017</b>	Member of the Public	Request for the market value (or bands) on which the local property tax was based for a number of properties for the relevant date in May 2013.	Refused	25/5/2017
2/5/2017	<b>2193/2017</b>	Member of the Public	Request for information in relation to the liquidation of a specific company.	Refusal	18/5/2017

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2/5/2017	<b>1945/2017</b>	Business Interest	Request for copies of all precedents, opinions and correspondence in relation to Section 118 (1)(a)(i) of the Taxes Consolidation Act 1997 regarding the benefit in kind charge on the provision of accommodation for employee use.	Partial Release	09/06/2017
3/5/2017	<b>1972/2017</b>	Media	Request for the number of illegal fuel laundering plants, arrests, successful convictions and the number of alleged petrol stretching incidents for period from 2016 to date in 2017 for counties Longford, Leitrim & Roscommon.	Full Release	24/5/2017
4/5/2017	<b>1983/2017</b>	Member of the Public	Request for list of licensed bookmakers for the years 2010 - 2016 inclusive.	Refused	31/5/2017
4/5/2017	<b>2240/2017</b>	Member of the Public	Request for the gross amount of taxes deemed irrecoverable for each of the past 10 years and a breakdown by year for PAYE, PRSI EE, PRSI ER, USC, Pension Levy, Other levies, BIK any other payroll deduction category.	Partial Release	31/5/2017
10/5/2017	<b>2118/2017</b>	Media	Request for all correspondence, minutes of meetings and briefing material in relation to the administration and implementation of the affordable childcare scheme to/from senior Revenue officials and Ministers of other Government agencies for the period 1 May 2016 to 10 May 2017.	Partial Release	19/7/2017
11/5/2017	<b>2141/2017</b>	Media	Request for records in relation to the seizure of animals by Customs in 2017.	Partial Release	16/6/2017
11/5/2017	<b>2125/2017</b>	Business Interest	Request for the number, summary detail and status of any assessments, amended assessments or alternative assessments issued in accordance with section 811C of the Taxes Consolidation Act 1997.	Refused	13/6/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
12/5/2017	<b>2130/2017</b>	Business Interest	Request for details of any Revenue concessions, clearances, directions, determinations and/or rulings under Section 985E of the Taxes Consolidation Act 1997 for the period from 1 January to date.	Partial Release	8/6/2017
12/5/2017	<b>2128/2017</b>	Business Interest	Request for details of any Revenue concessions, clearances, directions, determinations and/or rulings on PAYE Exclusion Orders to non-resident executive directors of Irish incorporated entities in the period from 1 January to date.	Partial Release	8/6/2017
17/5/2017	<b>2210/2017</b>	Business Interest	Request for the following information in relation to Section 811 Notices of Opinion [Taxes Consolidation Act 1997] issued by Revenue: 1) The number of notices issued from 1 January 2010 to 31 December 2016 in respect of capital gains tax loss transactions. 2) In respect of cases identified at point 1, the number of these related to taxpayers jointly assessed for tax purposes under Section 1028 of the Taxes Consolidation Act 1997. 3) In respect of cases identified at point 2, the number of these that involved capital gains tax loss transactions of both spouses where the Section 811 Notice was issued. 4. In respect of cases at point 3, the number of cases where both spouses who are jointly assessed (Section 1028 of the Taxes Consolidation Act 1997) were issued with separate Section 811 Notices.	Full Release	14/6/2017
19/5/2017	<b>2242/2017</b>	Business Interest	Request for Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of Sections 246 (3)(h) and 246(3)(h)(I) of the Taxes Consolidation Act 1997.	Partial Release	16/6/2017

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26/5/2017	<b>2324/2017</b>	Media	Request for all records in relation to the amount of money taken in by An Post through customs charges, broken down by year for 2014-2017, to include the amount taken as a fee by An Post. Also, the largest amount taken in on a single package each year.	Full Release	23/6/2017
29/5/2017	<b>2335/2017</b>	Client	Request for the number of cases since 2010 where the domicile levy has applied, an individual subject to levy has been resident in Ireland, the total amount collected and audits/investigations into possible application of the levy.	Partial Release	26/6/2017
30/5/2017	<b>2400/2017</b>	Business Interest	Request for the total amount of LPT collected in Co. Wicklow for 2014, 2015 and 2016 and the total collected per Municipal District in Co. Wicklow for the same period.	Partial Release	13/6/2017
30/5/2017	<b>2360/2017</b>	Member of the Public	Request for details of the top 8 highest earning external law firms and external Accountancy firms that Revenue have used in the year 2015 to date.	Full release	27/6/2017
2/6/2017	<b>2404/2017</b>	Business Interest	Request for any records in relation to Section 104 of the Capital Acquisitions Tax Act 2003 in circumstances where the same Capital Gains Tax event gave rise to two liabilities to gift/inheritance tax on a different date. Also, where a Capital Gains Tax event gave rise to liability to gift or inheritance tax pursuant to section 37 of the Capital Acquisitions Tax Act 2003.	Partial Release	30/6/2017
2/6/2017	<b>2403/2017</b>	Business Interest	Request for the circumstances of concessions or non-chargeable instances of surcharge relative to close companies.	Partial Release	30/6/2017
6/6/2017	<b>2431/2017</b>	Business Interest	Request for records in relation to Revenue's review of tax affairs of Medical Consultants.	Refused	30/6/2017

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6/6/2017	<b>2429/2017</b>	Business Interest	Request for any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the view of Revenue on the application of Section 79C of the Taxes Consolidation Act 1997.	Full Release	3/7/2017
6/6/2017	<b>2425/2017</b>	Media	Request for copies of all briefing material prepared for the Chairman for his appearance at the Dail's Public Accounts Committee in May 2017.	Partial Release	3/7/2017
6/6/2017	<b>2412/2017</b>	Oireachtas	Request for all correspondence and briefing notes in relation to investment and vulture funds dealing in NAMA assets between a number of Revenue's Divisions from 1 June 2011 to 30 June 2015.	Refused	3/7/2017
7/6/2017	<b>2548/2017</b>	Media	Request for the top 15 amounts that individual Revenue officials received in overtime payments in the years 2013 to 2016 including the amount, grade and gender in each case.	Full Release	4/7/2017
7/6/2017	<b>2509/2017</b>	Media	Request for a breakdown of goods seized by Revenue and the location at which they were seized during the period 1 January 2012 to 31 December 2016.	Full Release	4/7/2017
7/6/2017	<b>2508/2017</b>	Media	Request for a breakdown of payments made to private investigators to cover the period 1 January 2013 to 7 July 2017	Refused	3/7/2017
7/6/2017	<b>2505/2017</b>	Media	Request for a breakdown of expenditure relating to predictive analytics software used by Revenue covering the period 1 January 2011 to 31 December 2016.	Full Release	14/6/2017



Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
13/6/2017	<b>2631/2017</b>	Media	<p>Requests for the following information in relation to National Lottery syndicates:</p> <p>1) All correspondence between Revenue and the National Lottery regarding the tax treatment of syndicates from 1 January 2017 to present.</p> <p>2) The number of syndicates recognised for tax purposes in each of the years 2011 to 2016.</p> <p>3) The number of winners who applied to be treated as a syndicate for tax purposes but were refused by Revenue in each of the years 2011 to 2016.</p> <p>4) A copy of any policy agreement between Revenue and the National Lottery in relation to the tax treatment of National Lottery syndicates.</p>	Refused	10/7/2017
13/6/2017	<b>2630/2017</b>	Media	Request for copies of all briefing material prepared for the Chairman for his appearance at the Dail's Public Accounts Committee on 1 June 2017.	Partial Release	10/7/2017
15/6/2017	<b>2674/2017</b>	Business Interest	Request records where Revenue may have allowed a reclaim on VAT on diesel and any documents that set out the basis for allowing such a reclaim of VAT.	Refused	12/7/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
23/6/2017	2796/2017	Business Interest	Request for any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of Sections 29, 626B and 980 of the Taxes Consolidation Act 1997. In particular, anything containing an expression of the views of Revenue on the approach to be applied in determining whether shares derive their value or the greater part of their value directly or indirectly from land in the State, Irish mineral rights or Irish exploration/exploitation rights.	Partial Release	20/7/2017
12/7/2017	3086/2017	Business Interest	Request for the information for the years 2014 and 2015 (in total) and by Revenue District, the number of taxpayers who (a) are subject to self-assessment, (b) paid preliminary tax due, (c) if late was interest charged etc	Full Release	08/08/2017
14/7/2017	3119/2017	Business Interest	Request for information regarding discussions and correspondence between Revenue and taxpayers and/or their agents in respect of whether the members interests of a US Limited Liability Company constitute "ordinary share capital" within its meaning as set out in section 2(1) of the Taxes Concilidation Act 1997.	Partial Release	10/08/2017
18/7/2017	3198/2017	Media	Request for copies of minutes, e-mails, memos etc regarding VAT and diet supplements since January 2016.	Partial Release	11/08/2017
19/7/2017	3214/2017	Media	Request for information relating to the tax relief scheme for sports stars for the years 2014-2017 (inclusive) including; cost to exchequer, numbers involved, cost of operating scheme for 2016-17 etc.	Partial Release	16/08/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
19/7/2017	3217/2017	Media	Request for details of the number of non-resident individuals who file tax returns in Ireland for each year starting 2010 to 2016/17 or whatever is the most recent year available. For that most recent year, a breakdown of their country of residency by number (i.e. what country they are located in and how many in each country).	Partial Release	16/08/2017
19/7/2017	3218/2017	Media	Request for details of the number of staff employed by the Revenue Commissioners who have been investigated for serious misconduct of theft, fraud and underperformance in the last five years. Please outline what this misconduct related to in each case and the action that was taken by the Revenue Commissioners.	Full Release	16/08/2017
20/7/2017	3231/2017	Media	Request for the amount Revenue spent on purchasing mobile phones for staff for work related business in years 2014 to date including numbers and grades involved.	Full Release	15/08/2017
19/7/2017	3235/2017	Media	Request for information relating to the tax relief scheme for artists for the years 2014-2017 (inclusive) to include cost to exchequer, numbers involved, cost and general operation of the scheme for 2016-17.	Partial Release	16/08/2017
18/7/2017	3256/2017	Business Interest	Request for the following information supporting Revenue's assertion that the receipt of patronage shares is a trading receipt, including a summary of the background facts on which such analysis was based.	Partial Release	15/08/2017
24/7/2017	3298/2017	Member of the Public	Request for the 2017 Non-personal information FOI log.	Full Release	21/08/2017
25/7/2017	3305/2017	Business Interest	Request for any anonymous information, administrative records, statistical information, redacted correspondence sought and responses provided and any other records which directly or indirectly deal with the interpretation of the words 'repair' and 'alteration' for the purpose of 'construction operations' as defined in Section 530 of the Taxes Consolidation Act 1997.	Partial Release	08/09/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
28/7/2017	3361/2017	Business Interest	Request for details of internal Revenue guidance and records of internal discussions between Revenue teams on the interpretation of "major change in the nature or conduct of a trade" as contained in Section 401(1) of the Taxes Consolidation Act 1997.	Partial Release	25/08/2017
31/7/2017	3395/2017	Member of the Public	Request for details on what bodies deduct Professional Services Withholding Tax. 540 million was deducted in 2015, what percentage was deducted by the HSE for example? also all the bodies responsible for making this deduction and who they represent for the years 2014-2016.	Refused	28/08/2017
14/8/2017	3547/2017	Business Interest	Request for list of all stock exchanges in respect of which Revenue have issued an opinion, confirmation, or ruling as to whether it should be treated as/qualify as "recognised stock exchange" for the purposes of each of Sections 21B, 64, 130 and 411 of the Taxes Consolidation Act 1997.	Partial Release	08/09/2017
14/8/2017	3549/2017	Business Interest	Request for details of any circumstances where Revenue have opined on whether certain shares were, or were not, to be considered "preference shares" for the purposes of section 138 of the Taxes Consolidation Act 1997, including circumstances where exclusion was granted on the basis that the shares met the exemption under section 138(1)(b).	Partial Release	08/09/2017
11/8/2017	3576/2017	Media	Request for copies of correspondence between Revenue and individuals or bodies lobbying on the EIIS scheme during 2017.	Partial Release	07/09/2017
14/8/2017	3580/2017	Media	Request for all correspondence between Revenue and the former Department of Environment relating to a complaint about a named taxpayer providing customers with plastic bags for its named clothing line, and not charging the 22 cent levy required by law.	Refused	08/09/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
16/8/2017	3606/2017	Business Interest	Request for access to any Revenue rulings, concessions, administrative arrangements or other documentation, which were issued in the last five years and contain an expression of the views of Revenue on the provisions of section 579 and 579A of the Taxes Consolidation Act 1997.	Partial Release	12/09/2017
21/8/2017	3652/2017	Media	Request for records relating to the use of Irish subsidiaries of foreign banks in bond financing deals similar to those described in attached press articles.	Full Release	15/09/2017
22/8/2017	3716/2017	Business Interest	Request for access to any Revenue rulings, concessions, administrative arrangements or other documentation, which were issued in the last seven years and which contain an expression of the views of Revenue on the availability of relief under the provisions of section 247 of the Taxes Consolidation Act 1997 in the case of the acquisition of ordinary share capital of a Target entity as part of a merger transaction.	Partial Release	18/09/2017
22/8/2017	3717/2017	Media	Request for copies of all records relating to the 2016 donation to the National library of Ireland, under Section 1003 of the TCA, of the medal awarded to WB Yeats for winning the Nobel Prize for Literature.	Partial Release	18/09/2017
23/8/2017	3732/2017	Business Interest	Request for information on the numbers of foreign (non-Irish established) businesses that have registered for VAT in Ireland for the years 2010 to date, by industry sector, country of resident of application, size of business and month and year of application. Also, current number of foreign businesses that are currently registered for VAT in Ireland under same headings.	Partial Release	19/09/2017

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
25/8/2017	3793/2017	Business Interest	Request for clarifications, guidance, opinions that have issued in relation to the treatment of share based remuneration in R&D Tax Credit claims under S766 TCA 1997 in particular whether share based remuneration can form part of the employee/staff costs included as expenditure on R&D.	Full Release	21/09/2017
31/8/2017	3853/2017	Business Interest	Request for access to any Revenue rulings, concessions administrative arrangements or other documentation, which were issued in the last five years and contain an expression of the views of Revenue on the provisions of section 600 of the Taxes Consolidation Act 1997.	Refused	27/09/2017
4/9/2017	3879/2017	Business Interest	Request for details/list of 'Recognised Stock Exchanges' for the purpose of section 64 of the Taxes Consolidation Act 1997 Interest on quoted Eurobonds.	Full Release	29/09/2017
5/9/2017	3907/2017	Business Interest	Request for access to any Revenue rulings, concessions, administrative arrangements or other documentation containing an expression of the views of Revenue on the provisions of Section 626B of the Taxes Consolidation Act 1997 from April 2016 to date.	Partial Release	29/09/2017
5/9/2017	3940/2017	Media	Request for copies of all internal correspondence and correspondence between Revenue and the Department of Public Expenditure and Reform and Social Protection on 1) The eGovernment Strategy, 2) Public Services Cards and 3) MyGovID	Partial Release	31/10/2017
8/9/2017	3960/2017	Media	Request for (a) a list and value of goods seized in 2015, 2016 and to date in 2017 at each port, airport and postal depot and (b) A list of the number of people who have availed of the Bike to Work scheme since it started.	Partial Release	05/10/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
15/9/2017	4028/2017	Media	Request for details on the amount of gaming machine licenses and amusement licences issued in 2016 and 2017 (to date).	Full Release	12/10/2017
18/9/2017	4057/2017	Business Interest	Request for details of any circumstances where Revenue have agreed that the close company legislation does not apply on the basis upon which the decision was made.	Partial Release	13/10/2017
25/9/2017	4116/2017	Member of the Public	Request for copies of all records in Revenue from 01/01/2017 in relation to the employment status, under the law, of Proprietary Company Directors.	Refused	20/10/2017
26/9/2017	4132/2017	Business Interest	Request for copies of all pre-2012 opinions provided by Revenue in respect of which renewal or extension was sought ahead of the 30th June 2017 deadline.	Partial Release	23/10/2017
28/9/2017	4186/2017	Business Interest	Request for details of the average waiting time for companies from when they send their application form for EII status to being successfully granted EII status or refused as the case may be.	Refused	25/10/2017
29/9/2017	4219/2017	Business Interest	Request Revenue decisions (rulings and opinions) on whether a company will be accepted as qualifying for Section 110 notwithstanding that the prescribed form as per Section 110 (1)(f) was not filed.	Partial Release	26/10/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
3/10/2017	4222/2017	Media	Request for information for the years 2014 to current date in 2017 on each band of excise licences issues to bars, hotels etc	Full Release	26/10/2017
3/10/2017	4257/2017	Media	Request for information on the following vehicle, alcohol and drug seizure details for counties Leitrim, Longford and Roscommon for current year.	Full Release	27/10/2017
4/10/2017	4278/5017	Media	Request for details of the total profile and outturn for Vehicle Registration Tax from the UK over the years 2015, 2016 and 2017 split by each Quarter.	Partial Release	01/11/2017
9/10/2017	4309/2017	Media	Request figures relating to the income bands of those who have bought a home through the government's help to buy scheme, outlining figures preferably by 10K gaps e.g. number who made less than €50K, < €60k, < €70K etc.	Refused	06/11/2017
12/10/2017	4355/2017	Media	Request for documents and reports of figures on un-licensed driving instructors in the last year 2016-2017.	Refused	08/11/2017



Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
18/10/2017	4432/2017	Business Interest	Request for details of any Revenue concessions, clearances and/or rulings in respect of the tax treatment of carried interest, in particular, whether the receipt of carried interest income is a revenue receipt subject to Income Tax, or a capital receipt subject to Capital Gains Tax, including, but not limited to, the basis of the decision and the criteria that need to be met by the taxpayer concerned.	Partial Release	14/11/2017
19/10/2017	4451/2017	Media	Request for all records pertaining to lobbying of the Revenue Commissioners in relation to the introduction of new rules around the taxation of intangibles/IP in Budget 2018.	Refused	16/11/2017
20/10/2017	4469/2017	Member of the Public	Request for details in how many Irish citizens are currently being subject to any form of emergency tax as of Friday the 20th October 2017.	Refused	17/11/2017
31/10/2017	4570/2017	Media	Request for copies of any records (or correspondence with other government departments) held relating possible difficulties in collecting tax from international artists that stage concerts or other similar events in Ireland.	Partial Release	27/11/2017
31/10/2017	4573/2017	Media	Request for copies of all records held by Revenue relating to the decision to cease work on its internal working paper and preliminary analysis of Brexit.	Refused	14/11/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
8/11/2017	4712/2017	Member of the Oireachtas	Request for copies of all records in relation to 2014 changes to the capital allowances limits and a named taxpayer and/or any of its subsidiaries.	Partial Release	05/12/2017
13/11/2017	4738/2017	Media	Request for the amount of tax relief provided as part of Charitable donations scheme in voluntary contributions to primary and second level schools, both fee-paying and non-fee paying, in the last year.	Partial Release	07/12/2017
14/11/2017	4769/2017	Member of the Oireachtas	Request for all records pertaining to the review and report on Bogus Self Employment commissioned by the Tanaiste and Minister for Social Protection in 2015, including any drafts or final report.	Partial Release	11/12/2017
14/11/2017	4788/2017	Media	Request for copies of all records relating to the decision by Revenue to remove its archive of the defaulter's quarterly publications list and replace it with a two-year rolling archive of the same material.	Partial Release	11/01/2018
15/11/2017	4802/2017	Media	Request for details of all schemes notified to Revenue under the protective notification scheme from the start of 2015 to date, including details of how each of the schemes operate and whether such schemes have been approved, challenged or considered by Revenue.	Refused	12/12/2017
16/11/2017	4810/2017	Member of the Public	Request for details of the number of applications made by individuals to claim tax back in 2016, including numbers successful, amount of tax paid or tax owing.	Partial Release	13/12/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
21/11/2017	4930/2017	Media	Request for copies of any correspondence between the Commissioners and the Minister for Finance since the start of August this year.	Partial Release	18/12/2017
22/11/2017	4957/2017	Media	Request for briefings created by Revenue for Minister Paschal Donohoe on the matter of Brexit and its effect on the collection of taxes in Ireland from 01/01/2017 to present day and any correspondence between the Minister Paschal Donoghue and/or his special advisors and the Chairman.	Partial Release	19/12/2017
29/11/2017	5066/2017	Media	Request for all correspondence, including internal, between Revenue and other government Departments discussing proposals that Revenue should collect the TV licence fee/broadcasting charge.	Refused	22/12/2017
29/11/2017	5073/2017	Business Interest	Request for details of any cases submitted to Revenue for an opinion on the classification of activities as trading activities which were finalised in the period February 2017 to current date. This information was previously provided in response to FoI request 461/2017.	Refused	28/12/2017
30/11/2017	5096/2017	Business Interest	Request for copies of the 'Other opinions relating to withholding tax' as detailed in 'Table 15 Relevant opinions provided to companies and other entities' of the 2016 Annual Report.	Partial Release	29/12/2017
30/11/2017	5097/2017	Business Interest	Request for copies of the "Other opinions relating to stamp duty" as detailed in 'Table 15 Relevant opinions provided to companies and other entities' of the 2016 Annual Report.	Partial Release	29/12/2017

<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
30/11/2017	5098/2017	Business Interest	Request for copies of the “Reconstructions and amalgamations” opinions as detailed in 'Table 15 Relevant opinions provided to companies and other entities' of the 2016 Annual Report.	Partial Release	29/12/2017
30/11/2017	5099/2017	Business Interest	Request for copies of the “Opinions on the availability of interest relief for loans applied to acquire share capital in, or provide loan finance to, a trading company or a company holding shares in a trading company” as detailed in 'Table 15 Relevant opinions provided to companies and other entities' of the 2016 Annual Report.	Partial Release	29/12/2017
30/11/2017	5101/2017	Business Interest	Request copies of the 'Exemption from tax in respect of gains on certain share disposals' opinions as detailed in 'Table 15 - Relevant opinions provided to companies and other entities' of the 2016 Annual Report.	Partial Release	21/12/2017
30/11/2017	5102/2017	Business Interest	Request copies of the 'Advance clearances provided in line with SP CT/01/10' opinions as detailed in 'Table 15 Relevant opinions provided to companies and other entities' of the 2016 Annual Report.	Partial Release	21/12/2017
30/11/2017	5139/2017	Member of the Public	Request for the number and amount of cigarettes and tobacco products seized by Revenue in Dublin Airport and Dublin Port in 2016 and 2017 to-date and how many had a street value in excess of €200K.	Full Release	08/12/2017
5/12/2017	5198/2017	Media	Request for copies of all briefing material prepared for the chairman for his appearance at the Dail's Public Accounts Committee on 30 November, 2017.	Partial Release	04/01/2018

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
11/12/2017	5269/2017	Media	Request for copies of any briefings, submissions, reports, memoranda or other such explanatory documents prepared by Revenue relating to the operation/use of what has been called the 'single malt' tax avoidance mechanism.	Partial Release	10/01/2018
14/12/2017	5385/2017	Media	Request for records of meetings between a named Revenue official and reps from a named taxpayer. Request lodged after noting entry on lobbying register <a href="https://www.lobbying.ie/">https://www.lobbying.ie/</a>	Partial Release	15/01/2018
15/12/2017	5426/2017	Member of the Public	Request for the amounts deemed irrecoverable for each of the past ten years (2007-2016) for all payroll deductions collected by Revenue and a breakdown by year for the following, PAYE, PRSE EE, PRSI ER, USC PENSION LEVY, Other Levies, BIK and any other payroll deduction category.	Partial Release	23/01/2018
19/12/2017	5446/2017	Member of the Public	Request for Information where specifically Revenue appointed a liquidator for the calendar years 2015 and 2016. Name and address of liquidated body, Name and address of liquidator, amount owed to Revenue and breakdown of monies owed to the Revenue by all categories documented.	Partial Release	17/01/2018
27/12/2017	5487/2017	Media	Request for all correspondence from Revenue to (a) Majesty's Revenue and Customs and (b) the Article 50 task force concerning Brexit from 1 January 2017 to date.	Partial Release	23/01/2018