

**Freedom of Information Requests for Non-Personal Records  
1 January to 31 December 2020**

Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
30/12/2019	49/2020	Media	Request for records from 01/01/2018 to 30/12/2019 on the following; - The number of companies who made voluntary disclosures of tax. - The number of individuals who made voluntary disclosures of tax. - A fully anonymised list of the ten largest settlements by amount made by companies. - A fully anonymised list of the ten largest settlements by amount made by individuals.	Partial Release	22/01/2020
31/12/2019	50/2020	Media	Request for records for the following; - Details of the cost of the Foreign Earnings Deduction for 2015, 2016, 2017, 2018, to include the number of individuals who benefitted, total cost involved, average number of days which were claimed for, details of the number of claims linked to the country where the foreign earnings took place. - Copies of any correspondence between Revenue and the Department of Finance from 01/01/2017 to 31/12/2019 with regard to reform or review of the Foreign Earnings Deduction Scheme.	Partial Release	28/01/2020
02/01/2020	51/2020	Media	Request for all records sent by the Property Services Regulatory Authority notifying Revenue of errors in property prices recorded in the Residential Property Price Register for any transactions completed during 2019.	Refused	29/01/2020
06/01/2020	58/2020	Member of the Public	Request for records relating to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/notes or other documentation since 01/01/2010 containing an expression of the views Revenue regarding the provisions of Section 604 of the TCA 1997.	Partial Release	30/01/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
09/01/2020	89/2020	Business Interest	Request for records relating to; (1) The interpretation of the term "genuine economic activities" in s806(11)(b), s579(6)(b), s579A(9A) and s590(7)(aa) TCA 1997. (2) The application of the part of those provisions that qualify the term "genuine economic activities", i.e., in s806(11)(b); "carried on by the non-resident person in the relevant Member State", in s579(6)(b) and s579A(6)(b); "carried on by the settlement in a relevant Member State"; and in s590; "carried on by the company in any Member State".	Partial Release	05/02/2020
23/01/2020	259/2020	Member of the Public	Request for records of the calculator used by the Central Repayments Office for the purpose of calculating interest due on VRT repayments in respect of vehicles exported under the VRT Export Repayment Scheme	Partial Release	19/02/2020
27/01/2020	303/2020	Member of the Public	Request for various records in relation to VRT.	Partial Release	21/02/2020
31/01/2020	394/2020	Business Interest	Request for records regarding cases (interventions) taken by Revenue under Section 441 TCA 1997 from 2011 to date (31/01/2020). Specifically, interventions where the issue of Companies earning fees from Book-Keeping has arisen in context of this section; - Circumstances of concessions or non-chargeable instances of surcharge relative to close companies. - The basis of any dispute regarding the surcharge. - The outcome as finalised in the case. - Whether or not such cases are still outstanding.	Refused	27/02/2020
03/02/2020	407/2020	Media	Request for records for the following; - Number of Individuals who have availed of the 'dual abode allowance' in each year from 2010 to 2019. - Total value of the claims in each of these years. - Total cost to the exchequer of the scheme in each of these years.	Full Release	28/02/2020

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03/02/2020	408/2020	Media	Request for the total number of items seized by Custom officials in each airport and port in Ireland in the years 2016 to 2019 inclusive, with a breakdown by each airport/port, and by the type of products seized - i.e., alcohol products, cigarettes, tobacco products, etc. Also, the monetary value of these seizures.	Full Release	28/02/2020
05/02/2020	455/2020	Media	Request for records for the following; - Details of all monies paid to named 3 <sup>rd</sup> party for the period of 2017 to date (05/02/2020). - Details of all monies paid to any other firm relating to sniffer dog or other canine services during the same period. - Copies of invoices/receipts associated with payments to named 3 <sup>rd</sup> party or other sniffer dog/canine service firms for the calendar year 2019.	Partial Release	02/03/2020
05/02/2020	485/2020	Business Interest	Request for records of any circumstances where Revenue have agreed that a German Investment KG should be treated as transparent of opaque for Irish tax purposes and the basis upon which the decision was made.	Refused	03/03/2020
07/02/2020	505/2020	Member of the Public	Request for records for the following; 1) The capital budget allocation for the Revenue Commissioners in the years 2017, 2018, 2019 and 2020. 2) The actual amount that was spent in the years of 2017, 2018 and 2019.	Full Release	04/03/2020
07/02/2020	509/2020	Business Interest	Request for records of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes relating to the meaning of the term "debt on a security" as used in Section 541 Debts, TCA 1997. Scope may be limited to previous 10 years.	Refused	05/03/2020
10/02/2020	561/2020	Member of the Public	Request for records of all communications/instructions issued to NCT centres regarding NOX tax. In particular, information and instructions issued in relation to the registering of imported cars in December 2019 prior to NOX tax taking effect on 01/01/2020.	Partial Release	04/03/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
14/02/2020	611/2020	Member of the Public	Request for records for the following; 1) Named 3 <sup>rd</sup> party Letter of Appointment as Competent Person. 2) Service Level Agreement between Revenue and named 3 <sup>rd</sup> party. 3) General instructions and guidance on legislative changes issued from Revenue to named 3 <sup>rd</sup> party during the period 2018 and 2019.	Partial Release	12/03/2020
14/02/2020	638/2020	Member of the Public	Request for the VRT statistical code database (in an excel file) including; 1.VRT statistical code, 2. Make, 3. Model, 4. Transmission Type, 5. Number of Doors, 6. Engine Type, 7.Body Type, 8.Engine Capacity, 9.Version.	Refused	06/03/2020
26/02/2020	712/2020	Business Interest	Requests for records of any cases submitted for opinion and responses issued, and any internal guidance or notes regarding the application of Section 247 TCA 1997 Relief to companies on loans applied in acquiring interest in other companies. Scope is limited to the previous 7 years.	Partial Release	23/04/2020
27/02/2020	745/2020	Media	Request for records of all schemes notified to Revenue under S811D and S817E (and subsequent provisions) from 2018 to present day (27/02/2020) including details of how the schemes operate, and Revenue's position with regard to the scheme - has it been approved, challenged or considered, and the amount potentially lost to the exchequer arising from the scheme.	Refused	19/03/2020
02/03/2020	773/2020	Business Interest	Request for records of any cases submitted to Revenue for opinion and response issued and any internal guidance or notes regarding the application of Section 249 TCA 1997 Rules Relating to the Recovery of Capital and Replacement Loans from March 2014 to date (02/03/2020).	Partial Release	30/03/2020
03/03/2020	815/2020	Media	Request for records of the presentation, any handouts, briefing notes or other records relating to the update on a number of significant national projects that are underway (National/Divisional Projects) given during TALC sub-committee meeting for Audit.	Full Release	30/03/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
09/03/2020	879/2020	Media	Request for records on the following for year 2019 to date (08/03/2020); - Number of checkpoints conducted in relation to VRT for counties Longford, Leitrim and Roscommon in tabular form. - Number of Revenue checkpoints established in Longford, Leitrim and Roscommon. - The aim/directive of which each checkpoint was ordered. - The results of the above checkpoints - i.e. seizures, fines.	Full Release	03/04/2020
09/03/2020	927/2020	Business Interest	Request for all relevant instructions issued by Revenue either to their staff or to taxpayers as to how Revenue propose to deal with the threat of COVID 19.	Refused	02/04/2020
18/03/2020	994/2020	Business Interest	Request for a full listing of all circulars issued by Revenue to staff in the last ten years.	Partial Release	14/04/2020
27/03/2020	1050/2020	Business Interest	Request for records of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 25 TCA 1997 in determining whether or not a pipeline would be regarded as a Permanent Establishment in the State, including any correspondence or notes dealing with the implications of any such determination. We wish to cover the previous 7 years.	Refused	23/04/2020
06/04/2020	1090/2020	Media	Request for records on the following; (a) Any records held referring or relating to Revenue decision to allow people who are non-resident for tax purposes in the state to stay longer in Ireland, if that stay has been unavoidable due to COVID-19 crisis. (b) Copies of any representations received by Revenue relating to the above. (c) The number of representations received by Revenue relating to the above. (d) Copies of any correspondence with the Department of Finance relating to Point A	Partial Release	05/05/2020

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15/04/2020	1132/2020	Business Interest	Request for records of any cases submitted to Revenue for opinion, responses issued by Revenue and any internal guidance or notes regarding the application of Section 76A(5) TCA 1997. Request to cover period since the introduction of this subsection in Finance Act 2017.	Refused	15/05/2020
27/04/2020	1240/2020	Business Interest	Request for all records in relation to the VAT rate applicable to certain named services either within Revenue or issued by Revenue to taxpayers since the concession was granted.	Partial Release	26/05/2020
30/04/2020	1268/2020	Media	Request for records for the period of 2019 and January-April 2020 regarding various details in relation to short term rentals in Dublin.	Refused	27/05/2020
05/05/2020	1285/2020	Media	Request for records for the period 01/03/2020 to 05/05/2020 referring to guidance issued to Revenue staff working remotely; - Not to discuss work while close to a smart speaker e.g. Alexa. - On use of teleconferencing facilities i.e. Zoom and Skype.	Partial Release	02/06/2020
07/05/2020	1307/2020	Business Interest	Request for records relating to opinions / confirmations issued in the last 5 years relating to financial institutions who deal with client monies (including banks, clearing houses, brokers, custodians etc.) and their reporting obligations under Sections 890, 892, 894, 895, 896 and 896A of the TCA 1997.	Refused	04/06/2020
11/05/2020	1328/2020	Media	Request for records of items seized at the Athlone, Cork, Portlaoise and Dublin mail centres in (i) 2018 (ii) 2019 and (iii) so far in 2020 (10/05/2020). Please include a breakdown of the items seized, including the other items/CITES, in each centre in each year.	Full Release	08/06/2020
12/05/2020	1347/2020	Member of the Public	Request for records relating to the historic copies of the 'Register of Renewed Liquor Licences' that is updated monthly. The time period I need for these historic releases is August 2008 to April 2020.	Partial Release	09/06/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
20/05/2020	1424/2020	Media	Request for records of all correspondence during 2020 between named 3 <sup>rd</sup> party and Niall Cody.	Full Release	17/06/2020
26/05/2020	1450/2020	Media	Request for records for the following; Correspondence sent between staff at Revenue about the maternity leave, paternity leave, and illness benefit anomaly in the temporary wage subsidy scheme. Timeline to run from 01 March - 19 May.  Correspondence sent between staff at Revenue, and correspondence between staff at Revenue with the Department of Finance about whether the TWSS should be changed to allow those on maternity leave, paternity leave, and illness benefit to be eligible for it. Timeline to run from 1 March - 19 May.	Refused	15/07/2020
28/05/2020	1479/2020	Media	Request for records the following; - Number of applications for the bike to work scheme from 01/03/2020 to 31/05/2020. - Number of applications for the bike to work scheme from 01/03/2020 to 31/05/2020. - Number of new employers that have signed up to the Bike to work scheme since 27/3/2020.	Refused	19/06/2020
02/06/2020	1525/2020	Media	Request for a database/spreadsheet of all items seized by Customs Officers last year to include date, item seized, volume if appropriate, and monetary value if available.	Full Release	29/06/2020
02/06/2020	1529/2020	Member of the Public	Request for visitor figures per month for The Revenue Museum in 2014 and 2019.	Partial Release	17/06/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
02/06/2020	1536/2020	Business Interest	Request for the following information: For the year 2019 what was the total amount of tax collected via ROS of all tax heads. Furthermore, from the total amount of tax collected what value or percentage was processed or submitted to Revenue by tax agents using their Tax Agent Identification number (TAIN) on ROS.	Refused	18/06/2020
03/06/2020	1526/2020	Media	Request for records relating to the seizure of animals (dead and alive) by Customs during 2019 and 2020 to 03/06/2020, to include incident reports, photos, or other records containing details of the seizure, including date and location.	Partial Release	29/06/2020
05/06/2020	1540/2020	Business Interest	Request for any Revenue response, rulings, confirmations, concessions, administrative arrangements etc. containing an expression of the views of Revenue on trading status which were issued by or used by Revenue from 01/01/2016 onwards.	Partial Release	02/07/2020
05/06/2020	1566/2020	Media	Request for records in relation Long Service Awards for the following; - copies of invoices concerning the €29,825 paid to named 3 <sup>rd</sup> party. - name, brief description and price of each piece of jewellery. - dates on which awards were given to recipients. - cost of any function/event where awards were given to recipients and the payments made by Revenue to 3 <sup>rd</sup> parties for those functions/events.	Partial Release	02/07/2020
05/06/2020	1567/2020	Media	Request for the following in relation to Long Service Awards in 2019 & 2018; - copies of invoices concerning monies paid to 3 <sup>rd</sup> parties for jewellery/souvenirs/mementoes. - number of jewellery/souvenirs and memento pieces purchased from named parties.	Partial Release	02/07/2020
05/06/2020	1568/2020	Media	Request for records of the most recent three staff surveys and reports on the results.	Full Release	15/07/2020



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08/06/2020	1563/2020	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the availability of relief from Irish CAT and UK Inheritance Tax under the provisions of the UK / Ireland Double Tax Treaty. The scope of this request is limited to the previous 10 years.	Refused	03/07/2020
09/06/2020	1579/2020	Business Interest	Request for records relating to; (i) Confirmation of whether Revenue have previously agreed that any entity, state or state body is entitled to a reduction of/ exemption from any Irish tax further to the principle of sovereign immunity; and (ii) Copies of all correspondence between Revenue and any other party in relation to the availability of a reduction of/ exemption from any Irish tax for a state or state body further to the principle of sovereign immunity. Both from 01/01/2000 – 31/12/2019.	Refused	06/07/2020
09/06/2020	1598/2020	Media	Request for records of all briefing material prepared for the Chairman of the Revenue Commissioners Niall Cody for his appearance at the Public Accounts Committee on 28/11/2019.	Partial Release	06/07/2020
11/06/2020	1655/2020	Member of the Public	Request for records relating to a list of all charities with a charitable purpose of "Advancement of Religion" who made an application to Revenue for charitable tax exemption from 2018-2020.	Full Release	30/06/2020
11/06/2020	1656/2020	Member of the Public	Request for records relating to the application and any internal correspondence within Revenue from 3 named organisations who were awarded charitable tax exemption.	Refused	08/07/2020
16/06/2020	1659/2020	Media	Request for the following records in relation to the return of any government financial supports given during the Covid-19 pandemic (between 01/05/2020 to 16/06/2020); - Correspondence between Revenue and named 3 <sup>rd</sup> party - Minutes from meetings (held over phone or teleconference) between Revenue and named 3 <sup>rd</sup> party	Refused	13/07/2020

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22/06/2020	1686/2020	Member of the Public	Request for records on information, from 16/03/2020 to 22/05/2020 , regarding how many Civil Service staff in both Cork City and Cork County working for Revenue, were taken off duty due to the Covid-19 pandemic and were permitted to remain at home without having to work from home while being paid full working hours.	Full Release	17/07/2020
22/06/2020	1699/2020	Member of the Public	Request for records on how many Shadow Economy Reports did Revenue receive in the following years, broken down by County; 2014, 2015, 2016, 2017, 2018, 2019.	Refused	17/07/2020
22/06/2020	1700/2020	Member of the Public	Request for records on how many Shadow Economy Reports did Revenue receive in the following years, that resulted in court proceedings being initiated by the Revenue, and were successfully enforced; 2014, 2015, 2016, 2017, 2018, 2019.	Refused	17/07/2020
22/06/2020	1701/2020	Member of the Public	Request for records on how many Shadow Economy Reports did Revenue receive in the following years; 2014, 2015, 2016, 2017, 2018, 2019.	Partial Release	17/07/2020
22/06/2020	1702/2020	Member of the Public	Request for records on how many Shadow Economy Reports did Revenue receive in the following years, that resulted in court proceedings being initiated by the Revenue; 2014, 2015, 2016, 2017, 2018, 2019.	Refused	17/07/2020
22/06/2020	1703/2020	Member of the Public	Request for records on how many Shadow Economy Reports did Revenue receive in the following years, in Cork City, Dublin City, Galway City, Limerick City, Ennis Town; 2014, 2015, 2016, 2017, 2018, 2019.	Refused	17/07/2020
22/06/2020	1704/2020	Member of the Public	Request for records on how many Shadow Economy Reports concerned Seafarers for the following years, 2014, 2015, 2016, 2017, 2018, 2019.	Refused	17/07/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
25/06/2020	1738/2020	Business Interest	Request for records relating to any Revenue rulings, precedents, responses, etc. which contain an expression of the views of Revenue in respect of; The CGT relief available in the case of a partition of a family trading company (precedent 701) as set out in Part 19-04-11A of the TDM for IT, CGT and CT. In particular, records which contain an expression of the views of Revenue on the meaning of "100% family companies" for the purpose of this CGT relief.	Partial Release	17/07/2020
06/07/2020	1830/2020	Media	Request for all briefing notes, external communications and correspondence relating to Revenue's engagement with a named third party for the period 01/01/2020 to 06/07/2020.	Partial Release	31/08/2020
10/07/2020	1882/2020	Business Interest	Request for any Revenue internal or external correspondence on the application of Section 114 TCA 1997 and in particular on the meaning of the terms "necessarily in the performance of those duties". Looking for information over the previous 5 years.	Partial Release	07/08/2020
20/07/2020	1991/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 615 of the TCA 1997 since 01/06/2018.	Partial Release	08/09/2020
22/07/2020	2042/2020	Media	Request for access to any correspondence between accountancy firms and / or accountancy representative bodies and Niall Cody in relation to Covid-19 and its effect on the treatment of tax residency and / or domicile status. The relevant period is 01/03/2020 TO 01/07/2020.	Refused	19/08/2020
23/07/2020	2048/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion or consideration or discussion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 583 of the TCA 1997 since 01/01/2016.	Partial Release	18/08/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
24/07/2020	2060/2020	Media	Request for the following in relation to Good Citizen Reports received in each of the years 2010–2020 to date (24/07/2020); a) The number of Good Citizen reports received. b) The number of reports which resulted in the opening of an investigation by Revenue. c) The number of reports which were shared with other State Agencies - broken down by the State agency the reports were shared with. d) The amount of money recovered for the exchequer.	Partial Release	21/08/2020
24/07/2020	2113/2020	Business Interest	All opinions issued to taxpayers in reference to TDM 37-00-00a & TDM 37-00-40 in relation to situations where that opinion agrees that a provision of the TCA should be disapplied in whole or in part or in a manner otherwise contemplated by the express provision of the TCA 1997 to ensure compliance with European law.	Refused	19/10/2020
27/07/2020	2071/2020	Business Interest	Request for the following: 1) To access a list of all Tax Agents that have been issued with a TAIN by Revenue. Similar to how the Companies Registration Office maintains a list of Auditors. 2) How many application for TAIN numbers were submitted to the Revenue Commissioners in 2019. 3) How many applications for TAIN numbers in 2019 were granted. 4) How many applications for TAIN numbers in 2019 were refused.	Partial Release	24/08/2020
27/07/2020	2076/2020	Media	Request for copies of any records held referring or relating to an expected upsurge in claims for work from home allowances by public servants that is expected in the next tax year due to Covid-19. This request to cover the period 01/4/2020 to 27/07/2020.	Partial Release	24/08/2020

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28/07/2020	2091/2020	Media	Request for all communications (e-mails, letters, phone calls, texts, etc.) both internal and external in 2019 and 2020 regarding efforts to retrieve gold from a sunken vessel off the coast of Donegal. Please also send me the minutes of any minutes on same, during the same time period.	Partial Release	25/08/2020
04/08/2020	2138/2020	Media	Request for records relating to the number of people appointed to the role of PO with Revenue in each year from 01/01/2016 to 04/08/2020, and the gender split of those appointments to include the following categories: number of applicants, selected for interview, the number of people who were successful and appointed to a Revenue panel, and who were subsequently appointed to a position. The number of PO positions in Revenue which were relocated to a location outside of Dublin over the same timeframe, and the gender split of people appointed to those same positions.	Refused	28/08/2020
06/08/2020	2161/2020	Member of the Public	Request a copy of the list Revenue sent to the Central Bank for the years 1999 to 2009 inclusive and made in compliance with Section 47(6) of the Central Bank Act 1942.	Refused	28/08/2020
07/08/2020	2177/2020	Media	Request for details of all items seized at Ireland's Ports since 01/01/2020.	Full Release	03/09/2020
07/08/2020	2256/2020	Business Interest	Request details of any records relating to opinions/responses issued by Revenue in the period 01/01/2012 to date (07/08/2020) that relate to the application of the reliefs contained in Sections 631, 632 and 637 of Part 21 TCA 1997.	Partial Release	03/09/2020
14/08/2020	2267/2020	Business Interest	Request details of trading opinions issued in 2019 as referenced in Table 10 of Revenue's Annual Report 2019. We do not require the disclosure of the identity of any parties to whom these opinions have been issued.	Partial Release	10/09/2020

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17/08/2020	2268/2020	Business Interest	Requests for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding: (1) Whether companies owning data centres are treated as carrying on a trade taxable under Case I or a leasing activity taxable under Case V, and (2) The availability of Wear and Tear or Industrial Buildings Allowance in respect of the data centre buildings and/or plant. The scope of this request is limited to the previous 4 years.	Refused	11/09/2020
18/08/2020	2274/2020	Media	Request copies of the minutes of all board (or similar authority) meetings from January 2020 to August 2020.	Full Release	14/09/2020
18/08/2020	2303/2020	Business Interest	Request for copies of all records (including internal and external correspondence), dated on or after 09/10/2019, in relation to the stamp duty consequences/ implications of the following; (i) Budget 2020 Financial Resolution No. 5 ("Cancellation schemes of arrangement"). (ii) A transfer of the beneficial ownership of shares held through the Depository Trust Company ("DTC"). (iii) "Schemes of Arrangement" under Chapter 1 of Part 9 Companies Act 2014.	Partial Release	14/09/2020
19/08/2020	2298/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion or consideration or discussion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 175 of the TCA 1997 between 01/01/2011 and 31/12/2014.	Partial Release	15/09/2020
24/08/2020	2318/2020	Member of the Public	Request for all information relating to seized cigarettes in Ireland since 2000.	Partial Release	18/09/2020

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24/08/2020	2353/2020	Business Interest	Request for records relating to whether relief under Section 586 TCA 1997 may apply where the company acquiring the target company is not the company issuing the shares but is rather a subsidiary of that company.	Partial Release	18/09/2020
27/08/2020	2400/2020	Member of the Public	Request for the following information: 1) The number of vehicles seized by Revenue for failing to pay VRT in the years 2019 and to-date in 2020 (27/08/2020). 2) The penalty rates that apply for vehicles owners must pay in order to claim back their vehicle after being seized by Revenue for failing to pay VRT. 3) The number of vehicles that Revenue have either sold on or had crushed due to vehicles owners not paying VRT within specific timeframe in the years 2019 and to-date in 2020 (27/08/2020).	Full Release	23/09/2020
31/08/2020	2420/2020	Media	Request for a copy/log of all data protection breaches Revenue has committed since 01/01/2019, and the number of which were referred to the Data Protection Commissioner.	Full Release	25/09/2020
31/08/2020	2424/2020	Business Interest	Request for copies of the following for the period from 01/01/2015 to date (31/08/2020): Revenue rulings, confirmations and opinions, including Revenue's internal deliberations in relation to the availability of a corporation tax deduction for foreign withholding taxes on royalty income under Section 81 and Section 77 TCA 1997, and/or Schedule 24 TCA 1997.	Partial Release	23/10/2020
31/08/2020	2427/2020	Business Interest	Request for copies of the following for the period from 01/01/2015 to date (31/08/2021): All records (including internal and external correspondence) in relation to Section 20 Finance Act 2019 ("Amendment of Section 81 of Principal Act (general rule as to deductions)"), being Section 19 Finance Bill 2019, as initiated.	Refused	29/10/2020

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31/08/2020	2417/2020	Member of the Public	<p>For 2017, 2018 &amp; 2019</p> <p>(1) How many VRT "Compromise Penalties" were paid:            (2) What was the total value of those "Compromise Penalties":            (3) What specific section of the Finance Act 2001, or other statute, is relied on by the Revenue to demand payment of VRT "Compromise Penalties"            (4) In respect to those "Compromise Penalties" referred to at (1) above, how many "verbal warnings" (as referred to in the Revenue/Customs VRT Enforcement Manuals) are records             (5) In respect to those "Compromise Penalties", referred to at (1) above, how many Notices of Claim were received            (6) How many "seize and release" procedures (as referred to at paragraph 4.7 of the Internal Audit Report No.5 "Examination of the Prosecution Process in the National Prosecutions and Seizures Office" dated March 2019) were conducted by the Customs &amp; Excise Galway unit.            (7) Do any operational instructions, guidelines, memoranda, reports, reviews, or audits of "seize and release" and/or VRT "compromise penalties" exist?            (8) If so, please provide such instructions, guidelines, memoranda, reports, review or audits            (9) Did the Revenue have prosecutions targets, objections or recommendations for (a) VRT offences; and/or (b) "Compromise Penalties"; and/or (c) any other aspect of VRT enforcement, in the Revenue's National Compliance Imperatives, or any other document,            (10) In relation to (8) above, and if the Revenue had such prosecutions targets, objectives or recommendations, what were they.            (11) In relation to (8) above, and if the Revenue had such prosecutions targets, objectives or recommendations, were they subsequently set and/or broken down by Revenue region, unit, office or any/other Revenue group?</p>	Partial Release	24/09/2020
01/09/2020	2429/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion or consideration or discussion, internal guidance/notes or other documentation containing an expression of the views of Revenue regarding the provisions of Section 249(2)(ac) of the TCA 1997 which was introduced by Finance Act 2017.	Refused	25/09/2020



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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
01/09/2020	2430/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion or consideration, internal guidance/notes or other documentation containing an expression of the views of Revenue regarding the provisions of Section 247(2)(a)(iv) and Section 247(2A)(c) of the TCA 1997 which were introduced by Finance Act 2017.	Refused	25/09/2020
03/09/2020	2450/2020	Business Interest	Request for all Revenue responses, rulings, determinations, concessions, administrative arrangements,, matters submitted to Revenue for opinion or consideration or discussion, external guidance/notes or other documentation containing an expression of the views of Revenue regarding the provision of Section 28 (2) of the Emergency Measures in the Public Interest Act (Covid 19) Act 2020 relating to domestic employees.	Partial Release	30/09/2020
08/09/2020	2489/2020	Media	Request for copies of any records held referring or relating to the possibility of "payroll manipulation" by proprietary directors with regard to the Employment Wage Subsidy Scheme. This request to cover the period 01/06/2020 to date (08/09/2020).	Refused	05/10/2020
08/09/2020	2497/2020	Member of the Public	Request for the following information; <ul style="list-style-type: none"> <li>- How many applications have been made by long serving civil servants in Revenue to retire from employment at 50 years of age over the last 5 years, on permanent ill health grounds?</li> <li>- How long did it take for the application to be processed in weeks/months, per applicant?</li> <li>- Have the applicant's pensions been back dated to the date they applied for their pension where they fully completed the application and process involved took some months to process and complete (or where further medical reports were required such as from a consultant).</li> </ul>	Full Release	02/10/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
08/09/2020	2521/2020	Member of the Public	Request for various records relating to: Section 2.4 of 'e-Working calculation for claim by employee' that "Revenue are willing to accept that the average proportion of the house attributable to a home office is 10%".	Partial Release	05/10/2020
10/09/2020	2637/2020	Business Interest	Request for all paperwork regarding the operation of the 'under review' aspect of the Tax Clearance process, since this was introduced. I request that all guidelines including the initial instructions be released. I also seek all internal reviews of the operation of the 'under review' processes including any suggestions as to how this could be improved.	Full Release	07/10/2020
14/09/2020	2586/2020	Business Interest	Request for records, or other documentation which contain an expression of the views of Revenue with respect to: 1.The meaning of "land in the State"; and 2.Whether shares derive their value or the greater part of their value directly or indirectly from land in the State for the purposes of s980, s29 and s626B of the TCA 1997.	Partial Release	09/10/2020
15/09/2020	2560/2020	Media	Request for the following records: - The number of sports stars that benefited from Sportspersons Relief in 2016, 2017, 2018 and 2019. - Who they were and how much they each received. - How much the scheme costs per year. - How much has been paid out in tax refunds to retired sports people since it was introduced in 2002.	Refused	30/09/2020
21/09/2020	2619/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion or consideration or discussion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 175 of the TCA 1997 between 01/01/2015 and 31/12/2017.	Partial Release	16/11/2020

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<b>Date of Request</b>	<b>Ref.</b>	<b>Requester Category</b>	<b>Request</b>	<b>Decision Made</b>	<b>Date of Reply</b>
23/09/2020	2644/2020	Business Interest	Request for access to any Revenue responses, rulings, concessions, administrative arrangements, matters submitted to Revenue for opinion or consideration or discussion, internal guidance/notes or other documentation containing an expression of the views of the Revenue regarding the provisions of Section 583 of the TCA 1997 from 1/1/2013 to 31/12/2015.	Partial Release	20/10/2020
29/09/2020	2670/2020	Business Interest	Request for details of cases, including a summary of each case, subjected to the imposition of a charge under Schedule D Case IV as provided in Section 811B TCA 1997.	Refused	23/10/2020
29/09/2020	2674/2020	Business Interest	Request for records seeking: The number, summary detail and status of any assessments, amended assessments or alternative assessments issued in accordance with Section 811C TCA 1997.	Refused	15/10/2020
01/10/2020	2694/2020	Media	Request for the following with regard to the Stay and Spend scheme: - Copies of all correspondence between Revenue and the Department of Finance/D/PER. - Copies of any briefings, reports, memos, submissions, or other such review/overview of discussion documents prepared for Revenue management or board.	Partial Release	12/11/2020
02/10/2020	2706/2020	Member of the Public	Request for further information re VRT for FOI Request 2417/2020.	Refused	29/10/2020
07/10/2020	2738/2020	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the treatment of consideration received for the issue of share capital as anything other than a capital receipt for the issue of shares. The scope of this request is limited to the previous 5 years.	Refused	27/11/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
12/10/2020	2770/2020	Media	Request for the following: - Copies of any correspondence between Revenue and the OPW with regard to the lease of a property for Revenue offices in Co. Galway. This part of the request to cover the period 01/01/2003 to 31/12/2006. - A copy of a detailed brief submitted by Revenue to the OPW with regard to office needs in Galway in July 2003.	Refused	02/11/2020
15/10/2020	2796/2020	Member of the Public	Request for records for Eircode and Stamp duty from 28 April 2014 until now (15/10/2020). I'm looking for records that show what plans Revenue had to introduce Eircode into the dataset for Stamp Duty and how those plans were implemented.	Refused	16/11/2020
06/11/2020	2952/2020	Oireachtas	Request for the local property tax paid by local authorities in 2018 and 2019 in respect of social housing stock in tabular form by local authority.	Refused	30/11/2020
09/11/2020	2949/2020	Media	Request the following information for 2019 & 2020: The total amount of seizures of drugs, along with their monetary value. I would also like to request a breakdown by region.	Full Release	04/12/2020
10/11/2020	2967/2020	Media	Request for the following information for seizures made at the Athlone mails centre, Dublin mails centre, Cork mails centre and Portlaoise mails centre in 2018, 2019 and to date in 2020 (10/11/2020): - The number of seizures of drugs and the quantity of seizures. - The number of seizures of counterfeit cigarettes and the quantity of cigarettes discovered.	Full Release	07/12/2020
11/11/2020	2978/2020	Member of the Public	Request for the following information: How many charities with CHY numbers (Charitable Tax Exemption) and having an income of more than 100K don't have audited accounts for financial years 2017, 2018 and 2019.	Refused	30/11/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
11/11/2020	2990/2020	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding: (1) whether a Minister as a 'corporate sole', as set out in The Ministers and Secretaries Act 1924, is regarded as a 'corporate' for the purposes of Section 616 TCA 1997 and if so, is the Minister regarded as holding the beneficial interest in the shares it holds in a company for the purposes of satisfying the conditions laid out in Section 616 TCA 1997 to be regarded as being in a group for CGT purposes. (2) the application of Section 616 (5) TCA 1997. We wish to limit the scope of this request to the previous 10 years.	Refused	08/12/2020
12/11/2020	3023/2020	Business Interest	Request for the policy document which covers BIK for state employees in relation to the private use of state-owned cars.	Refused	20/11/2020
13/11/2020	3044/2020	Media	Request for copies of any records held referring or relating to the decision by Revenue to remove payments of interest to taxpayers who win an appeal on money paid in advance to tax authorities	Refused	10/12/2020
16/11/2020	3051/2020	Media	Request for all internal and external correspondence dated between 15/02/2020 and 10/11/2020, regarding a vessel in Co. Cork. This should include all correspondence between Revenue and the purported owner of the ship.	Partial Release	11/12/2020
17/11/2020	3056/2020	Media	Request for all correspondence between Revenue officials within the legislative areas regarding the taxation of gains from cryptocurrency trading and mining between 01/1/2020 and 16/11/2020.	Partial Release	15/12/2020
19/11/2020	3090/2020	Business Interest	Request for details of any cases submitted to Revenue for opinion and responses issued by Revenue, and any internal guidance or notes regarding the application of Section 623(1)(d) TCA 1997.	Partial Release	16/12/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
19/11/2020	3094/2020	Business Interest	<p>Request for internal memos, emails, notes, correspondence or other documents sent in the period from 01/01/2010 to 31/12/2011 by or to Dun Laoghaire/Rathdown District, or by or to VAT Interpretation Branch relating to the following:</p> <ul style="list-style-type: none"> <li>- The rate of VAT on "smoothies".</li> <li>- The 50% volume concession for milk, and preparations and extracts derived from milk.</li> <li>- The take away concession for milk, and preparations and extracts derived from milk.</li> </ul> <p>Please include any internal memos, correspondence, or responses created as a result of any correspondence related to the points above.</p>	Partial Release	16/12/2020
20/11/2020	3113/2020	Media	<p>Request for copies of:</p> <ul style="list-style-type: none"> <li>- Correspondence relating to the process for claiming the Spend and Save credit between the legislative areas of Revenue and the Department of Finance/D/PER with regard to the Stay and Spend scheme.</li> <li>- Any briefings, reports, memos, submissions, or</li> <li>- Other such review/overview or discussion documents relating to the process for claiming the credit prepared by legislative areas for Revenue management or board with regard to the Stay and Spend scheme.</li> </ul>	Partial Release	17/12/2020
23/11/2020	3116/2020	Media	<p>Request for all briefing material prepared for Revenue Chairman Niall Cody for his appearance before the Dáil Public Accounts Committee in November 2019.</p>	Partial Release	18/12/2020

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Date of Request	Ref.	Requester Category	Request	Decision Made	Date of Reply
01/12/2020	3182/2020	Member of the Public	<p>In relation to the introduction of relief from withholding tax on royalties, as provided by Section 55 Finance Act 2010, I would like to request information (letters, emails, records of internal and external communications, minutes of internal and external meetings, phone calls, submissions, memos and briefing papers to ministers) relating to the following:</p> <ol style="list-style-type: none"> <li>1. The reasons behind the introduction of the measures outlined above, including where those measures were considered in tandem;</li> <li>2. Any representations made to the Department of Finance and/or Revenue relating to the desirability or otherwise of introducing the measures outlined above by any of the following: any semi-state entity such as the IDA, groups, associations, private individuals, professional services firms or corporate entities;</li> <li>3. Any consideration of the representations at 2 above by the Department of Finance (including the Tax Strategy Group) and/or Revenue. From 2007 to 2012.</li> </ol>	Partial Release	19/01/2021
02/12/2020	3212/2020	Member of the Public	Request for annual amount of Transfer of Residence Applications in 2018 and 2019.	Full Release	23/12/2020
30/12/2020	3458/2020	Media	<p>Request for:</p> <ol style="list-style-type: none"> <li>1) The minutes of all meetings of the organisation's board/governing authority/ management committee, or equivalent central authority, held in 2020.</li> <li>2) The minutes of all meetings of the board/governing authority/management committee, or equivalent central authority held in 2020, of any other organisation's which this FOI office is the point of contact for.</li> </ol>	Partial Release	27/01/2021