

## Conditional Settlement Offers

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**Most recent version of this manual.  
Does not reflect current Revenue position.**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Caseworkers are advised not to accept settlement offers that are conditional or on the basis that, for any reason, a taxpayer may seek to have the settlement re-opened at a later stage.

For the purposes of clarity, chapter 5, paragraph 5.2 of the [Code of Practice for Revenue Audit and other Compliance Interventions](#) includes the following sentence:

“An offer made by a taxpayer will not be regarded as being in full and final settlement of liabilities due unless it is made without demur or qualification.”

### Examples:

#### Example 1

A Settlement Offer made by a taxpayer on the condition that a refund of any part of that settlement offer be made, should there be a change in Revenue policy.

Such a settlement should not be regarded as being in full and final settlement of liabilities due as it is not being made without qualification.

#### Example 2

Settlement Offer and payment made by taxpayer on the basis that publication of the settlement in the List of Tax Defaulters will not take place, despite the fact that the relevant criteria are met.

Such a settlement offer should be regarded as conditional and should be rejected by the caseworker. Revenue is obliged under the provisions of Section 1086 TCA 1997 to publish all settlements where the relevant criteria are met and consequently have no discretion in this regard. The taxpayer should be so advised.

Where agreement is not reached in relation to the tax, assessments may be raised and determined by the Tax Appeal Commission. Where agreement is not reached in relation to a penalty, a Court Determination may be sought.