

Guidelines for conducting Revenue Interventions remotely during Covid-19

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This document should be read in conjunction with the [Code of Practice for Revenue Audit and other Compliance Interventions](#).



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

1 Introduction

The purpose of this manual is to provide guidance to caseworkers as to how to conduct Revenue interventions remotely during the COVID-19 Pandemic. This will ensure consistency in our approach across the Divisions. It will also aim to ensure the health and safety of staff and taxpayers/agents as compliance interventions are conducted.

In accordance with these guidelines, interventions, where possible, should be conducted remotely. This can be through either correspondence or videoconferencing, preferably using Skype for Business. The taxpayer is not required to use Skype and may propose an alternative video conferencing product. Any software proposed will need to be secure and approved by ICTL. Please see [Section 3](#) for further details.

These guidelines set out the methods which should be used by caseworkers to ensure that interventions can continue to be carried out in line with the [Code of Practice for Revenue Audit and other Compliance Interventions](#) (the Code).

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

[...]

2 Intervention Notification

As caseworkers continue to work from home the physical issuing of an intervention letter may prove difficult. Equally, the taxpayer and/or agent may also experience difficulties collecting their post on a regular basis from business premises while working from home. It is important that when books and records are required that the caseworker, where possible, specifies the records to be made available as part of the notification. This will assist the taxpayer and agent in responding promptly.

2.1 Non-Audit Intervention

Revenue non-audit compliance interventions (Assurance Check, Aspect Query and Profile Interview) can continue to be conducted by telephone, secure-email, MyEnquiries or letter. This will minimise COVID-19 related considerations for both staff and taxpayers/agents.

As stated in the [Code](#) a written notification is not always issued for a non-audit intervention.

A non-audit compliance intervention letter can be issued through [MyEnquiries](#). Alternatively, where the taxpayer and/or agent is approved for Transport Layer Security (TLS) the letter can be issued by secure email. The date and time that the notification message is opened by the taxpayer and/or agent will be displayed on the Interaction/Contact Detail screen in [MyEnquiries](#).

The taxpayer and/or agent should be advised that MyEnquiries is the best way to contact Revenue and that this should be checked immediately following notification of correspondence being received. Furthermore, the taxpayer and/or agent should be advised to mark all correspondence for the attention of the caseworker named in the compliance intervention letter. Please note the contents of [Section 3](#) in relation to the transfer of records.

If making telephone contact the caseworker should ensure that where possible a voicemail facility is activated on their phone and they should continue to try and make phone contact with the taxpayer and/or agent. A notification via MyEnquiries/TLS will be required where contact by telephone is unsuccessful.

2.1.1 MyEnquiries Contact

If sent via MyEnquiries, a notification will be automatically sent by standard email directing the taxpayer/agent to sign into the Revenue Online Service (ROS) where the appointment letter can be viewed in the MyEnquiries Inbox. The date and time that the correspondence issued through MyEnquiries has been opened by the taxpayer/agent will be displayed on the Interaction/Contact Detail screen in MyEnquiries.

In iC, when generating a MyEnquiries contact, the caseworker should ensure they select:

- Category: Compliance Intervention
- Subcategory: Compliance IV Non-Audit

This will ensure that the Customer Reference will pre-populate to 'Compliance Non-Audit'. This is important as it will populate the standard email correspondence that is issued to the taxpayer and agent advising them that correspondence relating to a 'Compliance Non-Audit' intervention is available in their MyEnquiries. Please note that a caseworker signature is not required but their typed name and branch should be included in the letter that issues.

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2.1.2 Transport Layer Security (TLS)

If the taxpayer is approved for TLS, then this allows secure emails to be sent directly to the taxpayer from the caseworkers Outlook account and the non-audit notification can be included in the email. The subject line in the email should include the reference 'Compliance Non-Audit' for Aspect Queries/Profile Interviews and 'Revenue Audit' for audit interventions. The list of approved TLS users includes Government departments and agencies and a number of practitioners.

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Most recent version of this manual.*

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There are exceptional circumstances where hard copy non-audit compliance intervention letters will continue to be required. The caseworker should ensure telephone contact is initiated with the taxpayer and agent when a hard copy notice is being issued, for example when either the taxpayer or agent is not registered for Revenue Online Service (ROS).

RCM should continue to be updated in accordance with Standard 4: The Recording Standard in the [Quality Intervention Standards](#) Tax and Duty Manual.

2.2 Audit Notification Letter

In accordance with Chapter 2.6 of the [Code](#), 21 days' notice of a Revenue audit is given to both the taxpayer and/or agent. In recognition of the fact that Revenue staff and taxpayers and/or their agents are likely to be working from home, in the first instance staff should try to make telephone contact with the taxpayer and/or agent to advise them that a "Notification of Revenue Audit" letter is being issued to them that day. This will also assist in identifying the person in the practice dealing with the taxpayer and obtaining their email address. The audit notification can be issued using MyEnquiries or TLS. For MyEnquiry contacts the taxpayer and agent will be notified by email of correspondence in their MyEnquiries Inbox and to sign into ROS. The date and time that the correspondence issued through MyEnquiries has been opened/read by the taxpayer/agent will be displayed on the Interaction/Contact Detail screen in MyEnquiries.

It is imperative that the "Notification of a Revenue Audit" letter is issued the same day as telephone contact is made with the taxpayer and/or agent. As and from the date of issue of the "Notification of a Revenue Audit" letter (that is the date shown on the letter) to the taxpayer and/or agent, the opportunity to make an 'unprompted qualifying disclosure' is no longer available.

In iC, when generating a MyEnquiries contact, the caseworker should ensure they select:

- Category: Compliance Intervention
- Sub-Category: Compliance IV Audit

This will ensure that the Customer Reference will pre-populate to 'Revenue Audit'. This is important as it will populate the standard email correspondence that is issued to the taxpayer and agent advising them that correspondence relating to a 'Revenue Audit' intervention is available in their MyEnquiries.

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2.3 Investigation Notification Letter

A 'Revenue Investigation' is an examination of a taxpayer's affairs where Revenue believes, from an examination of available information, that serious tax or duty evasion may have occurred, or a Revenue offence may have been committed.

Due to the seriousness of the nature of this category of intervention, there is no change to the process of a Revenue Investigation and the procedures in Chapter 2.8 of the [Code](#) should be followed.

Where a "Notification of a Revenue Investigation" is required it should be issued to the taxpayer and agent in hard copy by post.

3 Conduct of an Intervention

In accordance with these guidelines, interventions where possible, should be conducted remotely. This can be through either correspondence or videoconferencing, preferably using Skype for Business. As outlined above, the taxpayer is not required to use Skype and may propose an alternative video conferencing product. It is recommended that in advance of the interview a test call is arranged to ensure the software functions correctly to minimise any disruption on the day of the interview. Where the taxpayer or agent wishes to use an alternative to Skype for Business, this should be notified to Revenue in writing, via MyEnquiries/TLS. Details of the preferred software should be provided. Caseworkers should note the details in RCM. There is no requirement for the caseworker to attend a Revenue office to conduct the skype interview where it can be dealt with from home. The interview must adhere to Chapter 4 of the [Code](#).

Any follow up meetings should be conducted through video conferencing or telephone. Please note that in line with section 3.2 of the [Telephone Security Procedures](#) Tax and Duty manual it is not permitted to use recording devices at any stage.

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[...]

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3.1 Conduct of an Aspect Query

Aspect Queries are normally conducted through correspondence and this should continue. As set out above, the taxpayer and agent can receive direct emails if approved for TLS or will be notified by email of correspondence in their MyEnquiries Inbox and to sign into ROS. The date and time that the correspondence issued through MyEnquiries has been opened/read by the taxpayer/agent will be displayed on the Interaction/Contact Detail screen in MyEnquiries. MyEnquiries will be the channel for sending and receiving correspondence for taxpayers not approved for TLS. Any supporting documentation required should be provided in accordance with [Section 3.6](#).

3.2 Conduct of a Profile Interview

Except for Cooperative Compliance Framework annual risk review meetings, Profile Interviews should only be conducted in exceptional circumstances during the COVID-19 Pandemic. Ordinarily, where a profile interview is the required method of intervention, Revenue will issue a letter to the taxpayer identifying the risk areas that will be discussed at the interview, which will usually take place 21 days after the issue of the letter. In light of current circumstances, where a profile interview is required, before issuing a non-audit intervention letter, telephone contact should be made with the taxpayer to confirm a suitable date for the interview. When the date is confirmed an appointment letter will be issued to the taxpayer (and where relevant the agent) through [MyEnquiries](#) or TLS.

3.3 Conduct of an Audit

The commencement of an Audit is an important date as it closes the opportunity for a prompted disclosure by the taxpayer. After the initial interview, examination of the books and records will begin, and the Revenue audit will be regarded as having commenced. Caseworkers should ensure that they clearly advise the taxpayer that the audit is now commencing and note this in their working papers.

In the case of a desk audit, the audit is considered to have commenced on the day after the period of notice regarding the audit has expired.

As outlined in [2.2](#) the “Notification of a Revenue Audit” will state the date that the audit will commence. The initial interview over video conferencing software, will take place prior to the audit commencing.

The caseworker must display their powers card to the taxpayer at the beginning of the initial interview and this fact should be recorded in the interview notes. All other procedures as outlined in Chapter 4.2 of the [Code](#) should be followed.

The caseworker should arrange to receive the books and records, either electronically or the physical copies, before the initial interview is conducted. The non-production of records will not delay the commencement of an audit or extend the period in which to make a prompted disclosure. Please see [3.6](#) below for further information.

3.4 Pre-Audit Preliminary Meeting

In the case of an e-Audit the pre-meeting is an important part of the process in order to understand the software systems being used by the taxpayer. This meeting should be held over Skype for Business as noted above. The taxpayer should be advised that the preliminary meeting is not a Revenue Audit and the taxpayer's entitlement to make a prompted disclosure is not affected as per Chapter 1.9.1 of the [Code](#).

Exceptional cases, where a business visit proves necessary, it must be conducted in accordance with current HSE guidelines.

3.5 Conduct of an Investigation

Investigations should continue to be conducted as normal during COVID-19. Caseworkers should follow the guidelines set out above and ensure HSE guidelines are followed where a visit to business premises is required.

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3.6 Books and Records

In order to examine the books and records the caseworker should encourage the taxpayer and/or agent to use the [Revenue File Transfer Service](#) as much as possible. Caseworkers should fully familiarise themselves with the use of this process.

MyEnquiries can be used for obtaining Books and Records however there is a 10mb limit, please see [MyEnquiries: submitting and managing enquiries in the Enquiries Record screen](#). Also, if TLS enabled the records can be received via email.

Where electronic records are not available, the physical books and records should be delivered to the Revenue office. The taxpayer and/or agent should arrange for the delivery of the books and records and the caseworker will arrange for them to be returned. Alternatively, the caseworker can arrange to collect them once all public health and social distancing guidelines can be strictly adhered to. This includes the use of Personal Protective Equipment (PPE) by the caseworker. The caseworker must request an itemised listing/log of all books and records being submitted by the taxpayer and/or agent. Upon receipt of the books and records the case worker should reconcile these to the itemised listing/log provided to ensure accuracy. If an itemised listing/log is not provided, then the caseworker should request such a listing from the taxpayer and agent. The caseworker should take due care and ensure that all books and records listed/logged are returned and that this is documented in the case file.

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[...]

Handing over books and records may present a difficulty for some taxpayers and caseworkers should commit to return same within a reasonable period of time. This timeframe will depend on the volume of physical records that are received. In order to minimise the risk of COVID-19 being present on the books and records they should be left untouched for at least 24 hours after they arrive in the office.

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[...]

Any hesitancy on the part of the taxpayer to provide books and records should not automatically be seen as failure to co-operate fully. However, if a caseworker believes that the taxpayer is purposely trying to use COVID-19 as a means to not provide the books and records as requested then this may be treated as failure to cooperate.

The settlement letter of offer from the taxpayer must be submitted to Revenue in writing. This can be done through MyEnquiries or a hard copy can be posted to the Revenue office with notification of same being issued through MyEnquiries.

Does not reflect current Revenue position. This is the latest version of this manual.

4 Finalisation of a Compliance Intervention

4.1 Notice of Assessment

A Notice of Assessment should continue to be issued as normal. The taxpayer and agent should be informed via their MyEnquiries account, or via email if TLS enabled, that a Notice of Assessment has been issued.

4.2 Notice of Opinion

A Notice of Opinion should continue to be formed and communicated to the taxpayer and agent as normal.

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[...]

4.3 Referral to the Collector General's Division (CG's)

Caseworkers will continue to encounter taxpayers who will have payment difficulties and any such case should continue to be forwarded to the CG's as promptly as possible. All cases for enforcement should also continue to be forwarded to the CG's as promptly as possible.

4.4 Publication

Cases should continue to be sent for publication as normal.

4.5 Prosecution

Cases should continue to be sent for prosecution as normal.

Does not reflect current Revenue position. This manual.

5 Calling to a Business Premises

There are some instances it will be unavoidable that a visit must be made to a business premises, for example, unannounced visits, investigations etc. These visits should only be done when necessary and under strict adherence to the current Government guidelines including social distancing, use of PPE etc. Time spent in the premises should be kept to a minimum. Information should be sought from the relevant Divisional office as regards the most current protocol when planning and/or carrying out the relevant intervention.

A taxpayer is required to fully cooperate with a Revenue Compliance Intervention, and this includes reasonable access to the business premises. While there may be legitimate concerns as to limiting access to the taxpayer's business premises, COVID-19 cannot be used to block a caseworker from carrying out their official duties provided current public health advice is being followed. Where it is necessary Revenue Officials should continue to use the appropriate powers available to them if there is a refusal to allow entry to business premises despite following public health advice.

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