

## Level 1 Compliance Programme – Debt Warehousing Scheme

This document should be read in conjunction with the Code of Practice for Revenue Compliance Interventions

Document updated January 2023

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**Note: This manual is currently subject to review and may not reflect up-to-date position.**

**Most recent version.**

## 1 Overview

### 1.1 Revenue Compliance policy

Revenue's Compliance Intervention Framework and the [Code of Practice for Revenue Compliance Interventions](#)<sup>1</sup> provides for a consistent graduated response to taxpayer behaviour.

It is the responsibility of every taxpayer to comply with their tax and duty obligations. Revenue's aim is to minimise the burden of tax compliance. We recognise that taxpayers may, on occasion, make mistakes in their tax affairs and we provide extensive facilities to enable taxpayers to voluntarily address errors and make good any liabilities with minimum consequences.

### 1.2 Debt Warehousing Scheme (DWS)

The Debt Warehousing Scheme (DWS) allows for the deferral of the payment of VAT, Employer PAYE, certain self-assessed income tax liabilities, and also subsidy overpayments under the Temporary Wage Subsidy Scheme (TWSS) and the Employment Wage Subsidy Scheme (EWSS).

As part of the response to the Covid-19 crisis, the DWS was automatically made available to customers in Business and Personal Divisions and available, on application, to medium-sized enterprises and Large Corporate taxpayers, subject to specific criteria.

Under the provisions of the legislation, a taxpayer who avails of the DWS must meet their obligations under the Tax Acts. Taxpayers must have filed all relevant returns on time and accounted for all relevant liabilities in order to qualify for debt warehousing. Current taxes must also be filed and paid as they fall due. For detailed guidance on the DWS please see [Information Booklet on Warehousing of Tax Debts associated with COVID-19](#).

### 1.3 DWS Periods and Interest Rates

The debt warehouse term is made up of three distinct periods. The start dates of Period 1 in relation to specific returns are set out below:

Tax head	Period 1 start date
VAT	1/1/2020
Employer PAYE	1/2/2020
IT	31/10/2020 or 10/12/2020

<sup>1</sup> Details of Revenue's Compliance Intervention Framework and Code of Practice for Revenue Compliance Interventions are available on Revenue.ie.

For most taxpayers, Period 2 runs from 1/1/22 to 31/12/22. For taxpayers eligible for the warehouse extension<sup>2</sup>, Period 2 runs from 1/5/2022 to 30/4/2023. An interest rate of 0% is applicable on all Period 1 warehoused debts until the end of Period 2. Under the DWS, taxpayers with outstanding Period 1 liabilities must either pay these warehoused liabilities in full or enter into a [Phased Payment Arrangement](#) (PPA) with Revenue to repay their outstanding warehoused debt before 1 May 2024. A significantly reduced interest rate of 3% per annum will apply from 1 January 2023 (this compares to the standard rate of 8% or 10% per annum that would otherwise apply to such debts). In cases where the warehoused debt is fully paid before the end of Period 2, no interest charge will apply. The table below summarises the relevant Period end dates and applicable interest rates:

Period	Normal Debt Warehouse	Extended Debt Warehouse	Interest Rate
Period 1	Ends 31/12/2021	Ends 30/4/2022	Relevant tax debts incurred during this period can be warehoused at 0% interest
Period 2	From 1/1/ 2022 to 31/12/2022	From 1/5/2022 to 30/4/2023	0% interest rate
Period 3	From 1/1/2023 to payment of debt	From 1/5/2023 to payment of debt	3% interest rate

Figure 1: Period end dates and applicable interest rates

<sup>2</sup> The extended end date for liabilities eligible for the DWS applies to taxpayers who were entitled to Government Covid 19 supports during 1/1/22 to 30/4/22

## 2 Debt Warehousing Scheme (DWS) – Opportunity to disclose additional relevant liabilities

Revenue is offering taxpayers with additional undisclosed relevant liabilities a final opportunity to benefit from the provisions of the DWS.

By making an Unprompted Qualifying Disclosure in relation to previously undisclosed Period 1 liabilities on or before 31/1/2023, the taxpayer has an opportunity to have those additional liabilities warehoused under the terms of the DWS.

A taxpayer who makes an Unprompted Qualifying Disclosure also receives the normal benefits of mitigation of the tax-gear penalty (in cases where such a penalty applies), non-publication of the tax settlement and non-prosecution.

In September 2022, Revenue issued a Level 1 Compliance Intervention notification to all taxpayers who are eligible for the DWS. A copy of this letter may be viewed in [Appendix 1](#). Revenue has also provided notification of this compliance programme to tax practitioners via the Tax Administration Liaison Committee (TALC).

Detailed information regarding the compliance programme and the opportunity to disclose additional liabilities is outlined below.

### 2.1 Taxpayers who may avail of this opportunity

This opportunity is available to:

- taxpayers who have either previously or currently warehoused their liability under the terms of the DWS, and
- those taxpayers for whom the DWS was automatically made available but who did not avail of the DWS for their previously declared liabilities in respect of Period 1 or cases who had nil liabilities declared.

### 2.2 Relevant liabilities

Relevant liabilities refer to certain liabilities that are eligible for inclusion in the DWS:

- VAT returns for the relevant periods from 1/1/2020 to 31/12/2021 (or 30/4/2022 where the extension applies)
- Employer PAYE returns for the relevant periods from 1/2/2020 to 31/12/2021 (or 30/4/2022 where the extension applies)<sup>3</sup>
- 2019 Balancing payment due 31/10/2020 (Income Tax return 2019)
- 2020 Preliminary tax payment due 31/10/2020 (Income Tax return 2020)

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<sup>3</sup> The extended end date for liabilities eligible for the DWS applies to taxpayers who were entitled to Government Covid 19 supports during 1/1/22 to 30/4/22

- 2020 Balancing payment due 31/10/2021 (Income Tax return 2020)
- 2021 Preliminary tax payment due 31/10/2021 (Income Tax return 2021)

### 2.3 Conditions for inclusion of additional relevant liabilities in the DWS

To avail of the benefits of the DWS for additional relevant liabilities, the following conditions must be met in full:

- 1) The taxpayer must disclose their previously undisclosed relevant liabilities to Revenue by submitting an Unprompted Qualifying Disclosure on or before 31 January 2023,
- 2) The taxpayer must co-operate fully with any Revenue enquiry into the Disclosure, and
- 3) The taxpayer must either pay the additional liability in full or request, at the time they submit their Unprompted Qualifying Disclosure, to enter a Phased Payment Arrangement<sup>4</sup> for the additional liability.

Note: If the taxpayer requests to enter a Phased Payment Arrangement (PPA) for the additional liability at the time they submit their Unprompted Qualifying Disclosure, they may avail of the extended time period up to 1 May 2024 (announced by Revenue in October 2022) for entering into a PPA in relation to their warehoused debts.

### 2.4 Qualifying Disclosures

Chapter 2.8 of the Code of Practice for Revenue Compliance Interventions (“the Code”) sets out the definition of a Qualifying Disclosure.

The Qualifying Disclosure must meet the standard set out in the Code i.e. it must be a Disclosure of complete information made in writing, signed by or on behalf of the taxpayer and accompanied by a declaration, to the best of that person’s knowledge, information and belief that all matters contained in the Disclosure are correct and complete.

While a Qualifying Disclosure being submitted on foot of this Level 1 Compliance Intervention must meet the standard set in the Code, a pragmatic approach to the payment mechanism will be required.

The definition of Qualifying Disclosure as set out in the Code states that the Disclosure must also include a payment of tax and interest on the late payment of that tax. For the purposes of this Disclosure opportunity, the Disclosure must include either full payment **or** a request to enter a Phased Payment Arrangement (PPA).

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<sup>4</sup> A [Phased Payment Arrangement](#) (PPA) may be agreed with the Collector General’s Division, subject to certain conditions. Details are available on Revenue.ie. In relation to declared Period 1 liabilities that were previously warehoused, the taxpayer must either pay the declared liability or enter into a PPA for that liability by 1 May 2024.

Taxpayers should note that a Disclosure cannot be accepted by Revenue as qualifying until such time as the payment is made, or a request for a Phased Payment Arrangement in respect of the additional liability amount is made.

When a taxpayer submits a Disclosure, the details will be checked by Revenue to verify it meets all the conditions required in order to be qualifying (subject to payment arrangements as set out in the paragraph above).

In cases where a tax geared penalty is applicable to the tax default, Revenue will seek to agree that penalty with the taxpayer. Agreement on the penalty is required before the Disclosure can be accepted as qualifying. For more details on tax geared penalties, please see 2.4.5 below.

If the Disclosure is accepted as qualifying, the taxpayer may then avail of certain benefits as set out in section 2.7 below.

Once the Disclosure is accepted by Revenue as qualifying, arrangements will need to be made to bring the liability to account in Revenue's systems. This will be done by way of a request to the taxpayer to amend the relevant return (s) or by the raising of an assessment. Please refer to Section 4 for further information on this mechanism.

#### 2.4.1 Qualifying Disclosure where full payment is made

Where the additional liabilities and tax geared penalty (if applicable) are paid in full, Revenue will notify the taxpayer in writing that the Disclosure has been accepted as Qualifying and the case will be closed.

#### 2.4.2 Qualifying Disclosure where a request to pay via a PPA is made

Where the taxpayer requests to enter a Phased Payment Arrangement for the additional liability at the time they submit their Unprompted Qualifying Disclosure, they may avail of the extended time allowed by Revenue for entering into a Phased Payment Arrangement up to 1 May 2024. Interest will apply on the additional liability identified at the reduced rate of 3% from 1 January 2023.

In such cases, Revenue will notify the taxpayer that the Disclosure is Qualifying, subject to the PPA being agreed with the Collector Generals before 1 May 2024.

It is the responsibility of the taxpayer to contact Revenue in early 2024 and to formally apply for a PPA (please see [Guidelines for Phased Payment Arrangements](#) for further guidance on applying for a PPA). The PPA must be in place by 1 May 2024. Where a taxpayer fails to enter a PPA by this date, their case will be escalated to a Level 2 compliance intervention (please see 2.4.3 below).

#### 2.4.3 Compliance process where a taxpayer makes a Disclosure but subsequently fails to enter a PPA

It is important for taxpayers to note that where there is a failure to enter a PPA before 1 May 2024, the unprompted Disclosure will no longer be considered to be Qualifying. The case will be escalated to a Level 2 compliance intervention. In these circumstances, the taxpayer will have an opportunity to make a prompted Disclosure, and this may result in higher tax geared penalties, if applicable.



Where the case is escalated to a Level 2 Compliance Intervention and a prompted qualifying Disclosure is not made, the taxpayer is advised to fully cooperate with Revenue in order to avail of a reduced penalty rate. The debt will be referred to the Collector Generals for collection and, where a penalty arises, Notice of Opinion procedures will be initiated. In such cases, as no qualifying Disclosure exists, the taxpayer may be at risk of publication in the quarterly list of tax defaulters by reference to the date of the Court Determination for application of a tax geared penalty.

#### 2.4.4 Scope of Qualifying Disclosure

Notwithstanding the opportunity to make a qualifying Disclosure as part of this compliance campaign, the rules applicable to the scope of the Disclosure required as per the [Code of Practice for Revenue Compliance Interventions](#) continue to apply. These are set out in Chapter 2.8 of the Code. The category of default determines the scope of liabilities which must be included in the Disclosure in order for it to be considered qualifying.

#### 2.4.5 Tax-Geared penalties

Under s 1077F of the TCA 1997 where a tax default occurs due to either deliberate or careless behaviour, a tax geared penalty may apply. Under this legislation, there are certain exclusions to a tax geared penalty including

- Where the tax default is under €6,000
- Where the tax default meets the criteria for technical adjustment as set out in 2.4 of the [Code of Practice for Revenue Compliance Interventions](#) (the Code).
- Where the tax default arises due to innocent error as set out in 2.3 of the Code

Full details on the rates of tax geared penalties that apply to tax defaults and the reduced rates that will be applied in certain circumstances can be viewed on page 32 of the Code which is available on the Revenue website.

### 2.5 Submission of a Disclosure under the DWS Disclosure Opportunity

A taxpayer may submit an Unprompted Qualifying Disclosure to Revenue via My Enquiries or by writing directly to their relevant compliance branch (which is shown on the Level 1 notification).

#### ROS users

ROS users may submit a Disclosure to Revenue via My Enquiries in ROS by selecting

- **My Enquiry Relates To**  
Debt Warehousing Scheme
- **And More Specifically**  
Submit a Disclosure

### MyAccount users

MyAccount users may submit a Disclosure via My Enquiries in MyAccount. It is not necessary to select from a dropdown menu. The taxpayer should clearly state DWS Disclosure within the text.

### By Post

A taxpayer may submit a Disclosure directly to the return address indicated on the Level 1 notification. In order for liabilities contained in this Disclosure to be included in the DWS, the Disclosure must reach Revenue not later than 31/1/2023.

## 2.6 Entering a Phased Payment Arrangement (PPA)

Once the additional liability is on record, where the taxpayer has requested to enter a PPA for the additional liability, the taxpayer may avail of the extended time allowed by Revenue for entering into a Phased Payment Arrangement (i.e., up to 1 May 2024). Interest will apply on the additional liability identified at the reduced rate of 3% from 1 January 2023.

When the caseworker is satisfied that the Disclosure is correct and complete, and the liability has been recorded, the caseworker will request that the taxpayer makes a PPA application for the additional liability online via ROS before 1 May 2024.

Where a PPA is already in place with Revenue, the taxpayer may add their additional liability to their existing PPA (PPA Consolidation). The caseworker handling the Disclosure will engage with the taxpayer to agree a mutually acceptable payment arrangement before the taxpayer applies for the PPA online via ROS.

Please see [Guidelines for Phased Payment Arrangements](#) for more details.

## 2.7 Additional Period 1 liabilities identified after the 31/1/23 deadline

Under the terms of the DWS, taxpayers availing of debt warehousing must be fully compliant with their obligations under the Tax Acts. Taxpayers with undisclosed Period 1 liabilities are not compliant with the DWS provisions and therefore, risk having their debt warehousing arrangements revoked if they do not act to regularise their tax position.

Any additional Period 1 liabilities identified after the 31/1/2023 deadline will result in revocation of the warehousing arrangements. Where a warehouse is revoked, all outstanding Period 1 liabilities (tax, interest and penalties) become due for immediate collection. Revenue will apply [standard interest charges](#)<sup>5</sup> to the outstanding Period 1 tax due (i.e. the taxpayer will lose the benefit of the DWS favourable interest rate).

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<sup>5</sup> Standard Interest rate charge of 8% will apply for Income Tax, Corporation Tax and Capital Gains Tax. Standard interest rate charge of 10% will apply for Employers' Income Tax, Value-Added Tax and Relevant Contracts Tax

### 3 Case working examples

#### 3.1 Where an Unprompted Disclosure is not accepted as Qualifying

Where a taxpayer makes an Unprompted Disclosure by 31 January 2023 which is not accepted by Revenue as Qualifying, the case will be escalated to a Level 2 Revenue Audit. Once notified of the Level 2 Revenue Audit, a taxpayer may make a Prompted Disclosure prior to the commencement of that Audit.

A taxpayer, once notified of an Audit, may request a maximum 60-day extension period in which to prepare a Prompted Qualifying Disclosure.

Taxpayers should note that to benefit from the Debt Warehousing treatment for additional Period 1 liabilities, the Prompted Qualifying Disclosure must be submitted to Revenue by the 31 January 2023 deadline. Please see Section 2 for information relating to PPA arrangements.

A Qualifying Disclosure made after 31 January 2023 may still benefit from mitigation of penalties and protection from prosecution or publication. However, any additional liabilities disclosed after the deadline of 31 January 2023 will result in revocation of the warehousing arrangements. Where a warehouse is revoked, all outstanding Period 1 liabilities (tax, interest and penalties) become due for immediate collection, with Revenue applying [standard interest charges](#)<sup>6</sup>

#### 3.2 Period 1 additional liabilities identified during Level 2 Intervention prior to 31/1/2023

Under the [Code of Practice for Revenue Compliance Interventions](#), Revenue may initiate a Level 2 compliance intervention at any time, where a compliance risk specific to a taxpayer is identified by our systems.

In recognition of the fact that taxpayers have until 31 January 2023 to make an Unprompted Qualifying Disclosure in respect of tax heads in scope of the DWS for Period 1, Revenue will not initiate any Level 2 Interventions in respect of this period/tax heads until the 31 January 2023 deadline has passed.

This does not preclude Revenue from initiating a Level 2 Compliance Intervention to tax heads outside the scope of the DWS i.e. Level 2 Revenue Audit in respect of CT for 2020.

In any instances where egregious behaviour is suspected, in line with the Code of Practice, a Level 3 Revenue Investigation may be initiated at any time and any tax head or period may be included within its scope.

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<sup>6</sup> Standard Interest rate charge of 8% will apply for Income Tax, Corporation Tax and Capital Gains Tax. Standard interest rate charge of 10% will apply for Employers' Income Tax, Value-Added Tax and Relevant Contracts Tax

### 3.3 Period 1 additional liabilities identified during a Level 2 Intervention after 31/1/2023

Once the 31 January 2023 has passed, Revenue may initiate a Level 2 Intervention in respect of any tax heads and periods following normal risk selection.

In line with the Code of Practice, in these cases, the opportunity to make an Unprompted Qualifying Disclosure ceases from the date of the Level 2 Compliance Intervention notification date.

The taxpayer may still make a Prompted Qualifying Disclosure prior to the commencement of that Level 2 intervention. If a Prompted Disclosure is accepted as Qualifying, the taxpayer may avail of the benefits of making a Qualifying Disclosure, but they cannot avail of the benefits of the DWS and will be removed from the warehouse.

In circumstances where a Prompted Disclosure is not made or is not accepted as a Qualifying Disclosure, additional relevant liabilities identified by Revenue in the course of the Level 2 intervention, will result in removal from the warehouse.

In both cases, removal from the warehouse will result in all Period 1 outstanding liabilities becoming due and subject to immediate collection and standard (non-warehoused) statutory interest rates will apply.

### 3.4 Additional liabilities identified following notification of Level 3 Revenue Investigation

Revenue may initiate a Level 3 Revenue Investigation in cases involving suspected egregious behaviour at any time.

Where a Level 3 Revenue Investigation has been initiated, the taxpayer does not have an opportunity to make a Qualifying Disclosure. Any additional liabilities identified on foot of the investigation will result in removal from the warehouse with all associated tax debt subject to immediate collection together with full statutory interest.

## 4 Further Guidelines

### 4.1 Acceptance of a Disclosure as Qualifying

Where a Disclosure is made, either via My Enquiries or directly to the relevant Compliance Branch, it will be examined and verified for correctness. A scanned signed Disclosure document is acceptable. The caseworker should open a Level 1 Compliance Contact in RCM using the classification label 'DWS Disclosure'.

Where the caseworker is satisfied that the Disclosure is complete and a request for a Phased Payment Arrangement has been received by Revenue in respect of the additional liability amount, it is necessary that the caseworker ensures that the liability is brought to account on Revenue's systems.

The mechanism for doing so will depend on the tax head in which the liability arises. For VAT, or Income Tax, Revenue will request that the taxpayer amends the relevant return to reflect the additional liabilities so that these liabilities are brought to account in Revenue systems.

For PAYE, a different process will be used as Revenue recognises the challenge of re-opening individual employee records for historic payroll periods. Once Revenue has agreed the global liability identified for all employees (notified by way of the Qualifying Disclosure), it can be brought to account at the employer level via a once off PAYE Assessment, without amendment to individual employee records.

Please see [Guidelines for Phased Payment Arrangements](#) for more details.

Where a taxpayer enters a PPA for the additional liability disclosed at the time of submitting the Disclosure, the Disclosure may be considered as being paid for the purposes of the definition of a qualifying Disclosure.

Where a taxpayer has indicated that they wish to pay the additional liability by way of a PPA, the taxpayer must be advised in writing that their Disclosure has been accepted as Qualifying subject to the taxpayer entering a PPA on or before 1 May 2024. The Level 1 intervention should be kept open until the caseworker receives notification from the Collector Generals that a PPA for the additional liability has been accepted by Revenue.

Caseworkers should note that a bespoke letter template is available that should be used in instances where a DWS Disclosure is being accepted as Qualifying, subject to the taxpayer entering a PPA before 1 May 2024.

Where a taxpayer pays the additional liability in full at the time of the Disclosure the standard Acceptance letter may be used.

### 4.2 Scope of the Disclosure

A Disclosure made under the DWS Disclosure Opportunity may cover liabilities in respect of the following tax heads and periods only.

- Employer PAYE returns for the relevant periods from 1/2/2020 to 31/12/2021 (or 30/4/2022 where the extension applies)<sup>7</sup>
- VAT returns for the relevant periods from 1/1/2020 to 31/12/2021 (or 30/4/2022 where the extension applies)<sup>8</sup>
- 2019 Balancing payment due 31/10/2020 (Income Tax return 2019)
- 2020 Preliminary Tax payment due 31/10/2020 (Income Tax return 2020)
- 2020 Balancing payment due 31/10/2021 (Income Tax return 2020)
- 2021 Preliminary Tax payment due 31/10/2021 (Income Tax return 2021)

A taxpayer may disclose other additional liabilities at the same time as making a Disclosure under this initiative. However, such additional liabilities will not be eligible for the DWS.

#### 4.3 EWSS subsidy overpayments

Overpayments in relation to EWSS subsidies may not be included for warehousing under this opportunity. Taxpayers in receipt of these subsidies have already been contacted under the EWSS compliance programmes and have been notified of a deadline of 30/9/2022, before which they must repay any amounts that were overpaid to them.

#### 4.4 Taxpayer amends their returns without making a Disclosure

For the majority of taxpayers, the opportunity to self-correct Period 1 returns will have passed. Chapter 2 of the Code provides information for taxpayers who wish to regularise tax defaults. Revenue wishes to facilitate taxpayers to be voluntarily compliant and has offered taxpayers the opportunity to make an Unprompted Qualifying Disclosure by 31 January 2023. Although it is technically possible to amend returns in ROS, this will not meet the definition of a qualifying Disclosure and in doing so the taxpayer may be at risk of publication in the quarterly list of tax defaulters.

#### 4.5 Non-acceptance of a Disclosure

Where a Disclosure is not accepted as Qualifying, the caseworker should escalate to a Level 2 Compliance Intervention Audit. The initial scope of such an audit should be the tax heads and periods of the Disclosure and other tax heads and periods, where the taxpayer has existing warehoused debt.

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<sup>7</sup> The extended end date for liabilities eligible for the DWS applies to taxpayers who were entitled to Government Covid 19 supports during 1/1/22 to 30/4/22

<sup>8</sup> The extended end date for liabilities eligible for the DWS applies to taxpayers who were entitled to Government Covid 19 supports during 1/1/22 to 30/4/22

## 4.6 Tax-geared penalties on Qualifying Disclosures

Tax-geared penalties will apply under the provisions of the relevant legislation as appropriate to the category of default. If the Disclosure is submitted before the deadline of the 31 January 2023 and the penalties determined by the caseworker are agreed by the taxpayer, on a concessional basis the tax-geared penalty amount may be warehoused with the additional liabilities.

If the taxpayer does not agree the tax-geared penalty, Revenue will issue a Notice of Opinion and the penalty process as set out in the Code of Practice should be followed. In order to avail of this opportunity to warehouse additional liabilities, any penalty must be agreed on or before 31 January 2023.

## 4.7 Revenue Audit/Level 2 Revenue Audit already notified

In the event that a compliance intervention (i.e. Audit prior to 1 May 2022 or any level 2 Compliance Intervention post 1 May 2022) has already been notified the taxpayer may no longer make an Unprompted Qualifying Disclosure in relation to the tax heads and periods within the scope of the Level 2 intervention. However, the taxpayer may make a Prompted Qualifying Disclosure prior to commencement of that intervention.

Where the taxpayer has failed to make a Prompted Qualifying Disclosure prior to the commencement of the Level 2 intervention and the intervention is in progress, Revenue will allow any additional liabilities identified in relation to DWS eligible taxes/periods to be included in the debt warehouse provided that:

- the taxpayer fully cooperates with the intervention and;
- the relevant liability and associated penalties are agreed and settled not later than 31 January 2023.

Where the taxpayer does not settle the liability by 31 January 2023 either by way of payment in full or by requesting to enter a PPA, they will face immediate removal from the warehouse with all relevant amounts being collectable immediately with statutory interest as appropriate. Where a notification of a Level 2 compliance intervention has been issued and only one warehoused tax head is in scope, taxpayers will still have the opportunity to make an Unprompted Qualifying Disclosure for the tax heads outside the scope of the intervention already notified.

## 4.8 Escalation to a Level 2 Revenue Inquiry for cases who fail to enter a PPA

As outlined in early sections, failure of a taxpayer to enter a PPA before 1 May 2024 to pay the additional liabilities declared, will result in the case being escalated to a Level 2 Revenue Inquiry after the passing of that deadline.

## Appendix 1

### Appendix 1.1 Debt Warehouse Scheme Level 1 Notification issued in September 2022 to DWS eligible taxpayers with existing warehoused debts

In all correspondence please quote:  
Customer Number:  
Branch:  
Notice No:



Office of the Revenue Commissioners  
Scanning address  
Scanning address 2  
Scanning address 3  
Eircode

Date

Level 1 Revenue Compliance Intervention  
Debt Warehousing Scheme (DWS)

Dear Sir / Madam,

The Debt Warehousing Scheme (DWS) was aimed at assisting businesses during the Covid-19 pandemic. This Scheme allowed taxpayers to defer paying certain tax debts on an interest free basis up to 31 December 2022 (30 April 2023 where the extension applies) and to repay these amounts at a reduced interest rate of 3% per annum thereafter.

The initial period (Period 1) during which tax debts could be warehoused ran from January 2020 to December 2021 for most businesses, with an extension to April 2022 in certain cases.

**If you are satisfied that all your returns for Period 1 are correct, you need take no further action. If, however, you have undeclared liabilities for 2020 or 2021 you have a final opportunity to avail of the DWS for any such additional liabilities once they are disclosed by 31 January 2023.** This means that you can avail of the reduced interest rates on any additional liabilities.

You may now wish to conduct a self-review of any returns eligible for debt warehousing. These are

- VAT and Employer PAYE returns in relation to Period 1; and
- Income Tax returns for 2019, 2020, 2021.

If you find that you did not declare the full amount of tax due in respect of the relevant returns, I strongly advise you to make an Unprompted Qualifying Disclosure in order to avail of the benefits associated with the DWS. You should note that if any additional liabilities in relation to Period 1 returns are identified after 31 January 2023, you will no longer be eligible to avail of the DWS. This means that all outstanding liabilities for Period 1 will become subject to immediate collection with standard interest rates applied.

ROS users can use My Enquiries to submit a disclosure to Revenue by selecting 'DWS Disclosure' from the dropdown menu.

For detailed information regarding this opportunity and details on Qualifying Disclosures under the Code of Practice for Revenue Compliance Interventions, please see our website [www.revenue.ie](http://www.revenue.ie).

Yours faithfully,

Joseph Howley  
Collector General



Appendix 1.2 Debt Warehouse Scheme Level 1 Notification issued in September 2022 to DWS eligible taxpayers with no existing warehoused debts

In all correspondence please quote:  
 Customer Number:  
 Branch:  
 Notice No:



Office of the Revenue Commissioners  
 Scanning address  
 Scanning address 2  
 Scanning address 3  
 Eircode

Date

Level 1 Revenue Compliance Intervention  
Debt Warehousing Scheme (DWS)

Dear Sir / Madam,

The Debt Warehousing Scheme (DWS) was aimed at assisting businesses during the Covid-19 pandemic. This Scheme allowed taxpayers to defer paying certain tax debts on an interest free basis up to 31 December 2022 (30 April 2023 where the extension applies) and to repay these amounts at a reduced interest rate of 3% per annum thereafter.

The initial period (Period 1) during which tax debts could be warehoused ran from January 2020 to December 2021 for most businesses, with an extension to April 2022 in certain cases.

You were eligible for the DWS but my records indicate that you do not have any tax debt for Period 1 in the warehouse at this time.

**If you are satisfied that all your returns for Period 1 are correct, you need take no further action. If, however, you have undeclared liabilities for 2020 or 2021 you have a final opportunity to avail of the DWS for any such additional liabilities once they are disclosed by 31 January 2023.** This means that you can avail of the reduced interest rates on any additional liabilities.

You may now wish to conduct a self-review of any returns eligible for debt warehousing. These are

- VAT and Employer PAYE returns in relation to Period 1; and
- Income Tax returns for 2019, 2020, 2021.

If you find that you did not declare the full amount of tax due in respect of the relevant returns, I strongly advise you to make an Unprompted Qualifying Disclosure in order to avail of the benefits associated with the DWS. You should note that if any additional liabilities in relation to Period 1 returns are identified after 31 January 2023, you will no longer be eligible to avail of the DWS. This means that all outstanding liabilities for Period 1 will become subject to immediate collection with standard interest rates applied.

ROS users can use My Enquiries to submit a disclosure to Revenue by selecting 'DWS Disclosure' from the dropdown menu.

For detailed information regarding this opportunity and details on Qualifying Disclosures under the Code of Practice for Revenue Compliance Interventions, please see our website [www.revenue.ie](http://www.revenue.ie).

Yours faithfully,

Joseph Howley  
 Collector General