

Memorandum of Understanding between the Revenue Commissioners and the Private Security Authority (PSA)

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1. Introduction

This instruction concerns the Private Security Authority (PSA) and the operational arrangements for the exchange of information between that Authority and Revenue, in accordance with the Private Security Services Act, 2004, as amended and the Taxes Consolidation Act, 1997.

The exchange of information is done through Designated Liaison Officers in each Division and information is disclosed by either party in line with the terms of the Memorandum of Understanding (MOU) agreed between the parties on the 28th of September 2016 - see [Appendix 1](#).

This Operating Instruction is issued in line with Part B of that MOU to ensure that all Revenue staff are aware of the nature of information requests, relevant timeframes and co-ordinated actions and the legal and administrative procedures applying to information exchange.

1.1 Private Security Authority (PSA)

The PSA was established under the Private Security Services Act 2004. It is a statutory body with responsibility for licensing and regulating the private security industry in Ireland. The aim of the Authority is to use the statutory regulation and enforcement powers provided to it to introduce positive and fundamental change in the security industry. The authority seeks to instil customer and public confidence in the security industry through the introduction, control and management of a comprehensive standard driven, licensing system for all individuals and companies involved in the industry.

The Private Security Authority is entitled to investigate any security services being provided by any person pursuant to Section 13(1) of the 2004 Act, as amended. A copy of this Section is attached at [Appendix 2](#).

1.2 The PSA Licensing System

A licence from the PSA is mandatory in order for a contractor or an employee to work within the security industry. An application to obtain this licence is made under Section 21 of the Act. A licence is valid for two years from the date of issue. The Authority will refuse to grant or renew a licence to or in respect of a person if a Tax Clearance Certificate is not in force.

1.3 Memorandum of Understanding (MOU)

Under the terms of the MOU between the PSA and Revenue, both sides are committed to the exchange of relevant information with each other. In line with Part B of the MOU, information requests from either party, will be made in writing and processed through Designated Liaison Officers. Section 902 of the Taxes Consolidation Act, 1997 provides the statutory basis for the disclosure of information to Revenue by the PSA. This would include records and information, which are relevant to the tax liability of any person.

Section 13 of the Private Security Services Act 2004, as amended, provides the statutory basis for a Revenue Official to provide information to the PSA where that authority is investigating security services being provided by any person.

1.4 Exchange of Information with the PSA (by Revenue)

Where the PSA is investigating any security services being provided by any person pursuant to the Private Security Services Act, 2004, as amended, it can request Revenue to provide certain information that is relevant to the investigation, which Revenue may have in its possession. The most common information requested relates to details of VAT returns received by Revenue from the business under investigation including any assessments on those returns. Details of the most recent P35 return including details of any company employees may also be requested. (From 1/1/19, P35 return may be read as Employer Income Tax/PRSI/USC/LPT).

Where such information is sought from Revenue, the PSA will, in the first instance, write directly to the Revenue Central Liaison Officer in the Collector-General's Division. The PSA will indicate the individual, company or partnership under investigation and detail the information it requires. Where the information requested can be generated within the Collector-General's Division, the Revenue Central Liaison Officer will furnish a reply. Where the reply requires specific information from a Revenue Division, the appropriate Divisional Liaison Officer will issue a reply. Where there are dimensions to a reply that involve input from a number of Revenue Divisions, a single reply will issue following consultation with the Central Liaison Officer.

If an officer has any doubt in relation to information that might be considered appropriate for disclosure to the PSA, s/he must contact his/her Divisional Liaison Officer. If required, the Divisional Liaison Officer will make further contact with the Central Liaison Officer.

2. Exchange of Information with Revenue (by the PSA)

Section 902 of the TCA allows Revenue to request the PSA to provide information for the purpose of assessing the liability of a person to tax or duties or for the purpose of collecting such a tax or duty. Such a request must be made in writing to the Divisional Liaison Officer in whose Division the information is required. This request will in turn be communicated through the Revenue Central Liaison Officer, to the PSA Liaison Officer.

Where the PSA provides information relating to the tax affairs of any individual, it will be provided in the first place to the Revenue Central Liaison Officer who will then refer it to the appropriate Revenue Division, which has requested the information.

2.1 Time Limit for Responses

The MOU provides that information will be exchanged within 10 working days. Where this time frame cannot be met, the authority that is the subject of an information request will notify the requesting authority that the information requested cannot be provided within the agreed timeframe. This contact will be made before the 10-day time limit expires. A date by which the information will be provided must be agreed between the authorities.

2.2 Reply being issued by the Revenue Central Liaison Officer to the PSA

Where the 10-day time limit for reply cannot be adhered to it will be the responsibility of the Revenue Central Liaison Officer to agree with the PSA a time frame for reply.

2.3 Reply being issued by a Revenue Divisional Liaison Officer

Where the 10-day time limit for reply cannot be adhered to it will be the responsibility of the Revenue Divisional Liaison Officer to agree with the PSA a time frame for reply.

Either authority can request a meeting with the other to discuss one or more information requests. Such meetings will be arranged within 10 working days of receipt of the request through the appropriate Divisional Liaison Officer.

3. Co-ordinated Action by Revenue and the PSA

The MOU provides in certain cases, identified either by the Revenue or the PSA where it is deemed mutually beneficial by both parties, for a coordinated intervention/audit/inspection to be undertaken. Where such action is being undertaken it must be approved at Principal Officer level.

3.1 Co-ordinated Action request by Revenue

Where a case for co-ordinated action with the PSA is identified by Revenue, the matter must be communicated through Line Management to the Principal Officer for consideration.

The following details should be provided to the Principal Officer:

- Name of individual/company
- Summary of case working to date
- Nature and purpose of the joint action proposed
- Urgency of request
- Name of Revenue contact

The Principal Officer will consider the request in the context of the MOU and will approve or reject the request. Where the decision is to approve the request, the Principal Officer will communicate this, together with the above details to the Revenue Divisional Liaison Officer. The Revenue Divisional Liaison Officer will in turn communicate the request together with the background information supplied by the Principal Officer to the PSA. Unless the request is particularly urgent requiring more immediate attention and this is communicated to the PSA, a response will be provided within 10 working days of receipt of the request.

Where the PSA is agreeable to the co-ordinated action it will communicate this to the Revenue Divisional Liaison Officer and give the name of a PSA contact. This will then be communicated to the Principal Officer concerned who will make arrangements to contact the PSA. Implementation of the co-ordinated action will then be a matter for the Revenue contact and the appropriate PSA contact.

On completion of the co-ordinated action a summary report should be furnished by the Revenue contact to the Revenue Divisional Liaison Officer as follows:

- Name of individual/company
- Start and finish date of action
- Outcome of action

The Revenue Divisional Liaison Officer will retain all such reports.

3.2 Co-ordinated Action request by PSA

Where a case for co-ordinated action with Revenue is identified by the PSA, this will be communicated directly to the appropriate Revenue Divisional Liaison Officer.

The following details will be provided by the PSA to Revenue when requesting a co-ordinated action:

- Name of individual/company
- Nature and purpose of the joint action proposed
- Urgency of request
- PSA contact

The Revenue Divisional Liaison Officer will forward the request to the appropriate Principal Officer who will consider the request in the context of the MOU. Where the decision is to approve the request, the Principal Officer will communicate this directly to the PSA contact and provide the name of the contact officer in Revenue for the co-ordinated action.

On completion of the co-ordinated action a summary report should be furnished to the Revenue Divisional Liaison Officer as follows:

- Name of individual/company
- Start and finish date of action
- Outcome of action

The Revenue Divisional Liaison Officer will retain all such reports.

4. PSA Web Site

The website of the PSA is at www.psa.gov.ie where further information on the work of that Authority can be found.

5. Conclusion

Revenue and the PSA are committed to ensuring that the procedures for the exchange of information are working to the satisfaction of both parties. Responsibility for overseeing the effective exchange of information in accordance with the relevant legal and administrative provisions mentioned in this Instruction rests with the Collector-General.

Appendix 1 Memorandum of Understanding

MOU between Revenue and the PSA

Part A: Exchange of Information

1. The PSA and the Revenue Commissioners agree to the exchange of information as permitted by law and in accordance with the terms of this Memorandum of Understanding.
2. Any information disclosed by the PSA must be in accordance with Section 902 Taxes Consolidation Act 1997.
3. Any information disclosed by the Revenue Commissioners must be in accordance with Section 13 of the Private Security Services Act 2004, as amended.
4. The PSA and the Revenue Commissioners agree that they will fully comply with the requirements of the General Data Protection Regulation and Data Protection Act 2018, in relation to the data supplied to them.

Part B: Request for Information and Timeframes

1. Any request for information shall be made in accordance with section 13 or section 902 as applicable and through the Designated Liaison Officers of the PSA and the Revenue Commissioners.
2. Each individual request will, where possible and subject to any relevant legal requirements contain a short summary of the context of the information request.
3. The requested party will endeavour to provide the information requested in a format and in a medium appropriate to the requirements of the requesting party.
4. The requesting party will not disclose to any party other than the subject of the information request, any information which it has received from the requested party, without the latter's prior approval.
5. Information will be provided by the parties within 10 working days.
6. If compliance within these agreed time frames is not possible, or if all relevant information is not available, the requested party will notify the requesting party of this fact as soon as possible and will undertake to provide the requested information by an agreed alternative date subject to any relevant legal requirements.
7. Any request for information required in a shorter timeframe than that set out in paragraph 5, will be the subject of advance contact with a Designated Liaison Officer.
8. Each party will bear its own costs, fees and expenses in relation to complying with a request from the other party.

9. The Collector General may delegate, where appropriate, the authority conferred on him under S851 of the T.C.A. 1997 to a nominated officer or officers in the context of Section 24 of the PSSA 2004, as amended.
10. The parties to this MOU agree to review the operation of this agreement on a bi-annual basis.
11. Either party may request a meeting with the other party to discuss any issue. Such meetings should be arranged within 10 working days.
12. The PSA will notify the Collector-General, or nominated officer, of the issue of a license granted or renewed under S 24(3) of the PSSA 2004, as amended, within 10 working days of the licence being issued.
13. The Collector-General, or nominated officer, will notify the PSA of the determination, under S24 (3) of the PSSA 2004 ,as amended, of any application for a Tax Clearance Certificate or any appeal against a refusal within 10 working days of such determination.

Part C: Co-ordinated Actions

1. In certain cases, identified either by the Revenue Commissioners or the PSA where it is deemed mutually beneficial, a co-ordinated intervention/audit/inspection may be undertaken.
2. Both Revenue's and PSA policies on confidentiality will be adhered to where such co-ordinated action is undertaken.

Signed: _____

Date: _____

Collector - General
Revenue Commissioners

Signed: _____

Date: _____

Chief Executive Officer
Private Security Authority

Appendix 2 Private Security Services Act

13. - (1) Without prejudice to section 39(2), the Authority may of its own motion investigate any security services being provided by any person.
- (2) For the purposes of such an investigation the Authority -
- (a) may by notice in writing require any person who in its opinion is in possession of information, or has any record or thing in the person's possession or under the person's control, that is relevant to the investigation to supply that information, record or thing to the Authority within a period specified in the notice, and
 - (b) where appropriate, may require the person to attend before it for those purposes within that period.
- (3) The person shall be entitled to the same immunities and privileges in relation to compliance with any requirement mentioned in subsection (2) as if the person were a witness before a court.
- (4) If the person does not comply or comply fully with the requirement within the specified period, the Authority may apply to the District Court, on notice to the person, for an order requiring the person to comply or comply fully with the requirement within a period to be specified by the Court.
- (5) If it appears to the Court, on application by the Authority, that the person has failed, without reasonable excuse (proof of which shall lie on the person), to comply or comply fully with the order, the Court may treat the failure for all purposes as if it were a contempt in the face of the Court.
- (6) The jurisdiction conferred on the District Court by this section may be exercised by the judge of that Court for the time being assigned to the District Court's district in which the person concerned ordinarily resides or carries on any profession, business or occupation.

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[...]

A more recent version of this manual is available.