
Revenue Officers Entering Construction Sites

Updated September 2015

1. Introduction

This manual is for the attention of Revenue Personnel conducting visits to construction sites pursuant to their statutory powers under Sections 903 and 904 of the Taxes Consolidation Act 1997.

2. Power of Inspection

Sections 903 and 904 of the Taxes Consolidation Act 1997 allow Revenue Officers, who are exercising their powers under those sections of that Act, access to any premises or place where they have reason to believe that:

- an employer is or has been carrying on any activity as an employer, or
- any relevant operations are or have been carried on,

and to request to be furnished with any records which they require for the purpose of their enquiry.

3. Sanctions for failure to comply with the requirements of a Revenue officer

Sections 903(5) and 904(5) of the Taxes Consolidated Act 1997 stipulate that a person who does not comply with the requirements of an authorised officer under either section shall be liable to a fixed civil penalty of €4,000. In addition, Section 1078(20(j)) provides that a person shall be guilty of an offence if that person “*obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance or powers or duties under the Acts for the purposes of any tax*” which, on conviction, may lead to a fine and / or imprisonment.

4. Identification and Authorisation of Revenue Officers

Prior to the commencement of the site visit, Revenue officers are required to identify themselves to the site manager (or his / her representative) and explain the nature and purpose of the visit. In addition, they should have with them a copy of the relevant Revenue legislation which specifies their powers of entry.

5. State Indemnity

The State will indemnify the Revenue Commissioners, its servants and/or agents in respect of any claims for personal injury and third party property damage, arising from the negligence of the Revenue Commissioners, its servants and/or agents.

Revenue officials who are undertaking a site visit should have with them a copy of the [State Indemnity Confirmation Statement](#) and be familiar with [State Indemnity Guidance](#).

6. Site Risk Assessment.

Revenue officials should conduct a risk assessment of their operations on the construction site about to be visited. This assessment should identify potential hazards such as site vehicles and violent confrontations and outline clearly the controls to eliminate, or at least reduce, the risk of injury or harm to Revenue personnel. This may be achieved by means of the use of Personal Protective Equipment (PPE) and measures to minimise the possibility of confrontation and/or procedures to handle confrontational situations.

7. Safety Health and Welfare at Work Act 2005

Under powers set out in Section 58 of the Safety Health and Welfare at Work Act 2005, the Minister for Jobs, Enterprise and Innovation made the Safety, Health and Welfare at Work (Construction) Regulation 2013 for the purposes of implementing minimum safety and health requirements at construction sites.

The Safety Health and Welfare at Work Act 2005 or the Safety, Health and Welfare at Work (Construction) Regulation 2013 do not in any way purport to amend, or restrict, the operation of Sections 903 and 904 of the Taxes Consolidation Act.

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