

Revenue Officers Entering Construction Sites

Document last updated September 2021

A more recent version of this manual is available

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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.

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

[...]

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:

- a person 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.

- “relevant operations” means construction operations, forestry operations or meat processing operations.

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 penalty of €4,000. In addition, Section 1078(2)(j) provides that a person shall be guilty of an offence if that person obstructs, impedes, assaults or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purpose 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. Revenue Officers must comply with all Covid protocols in place at each site location. In addition, they should have with them a copy of the relevant Revenue legislation which specifies their powers of entry.

5. State Indemnity

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[...]

6. Site Risk Assessment (Incl. Covid-19 outdoor duties risk assessment).

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[...]

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 \(as amended\)](#), the Minister for Jobs, Enterprise and Innovation made the [Safety, Health and Welfare at Work \(Construction\) Regulations 2013](#) for the purposes of implementing minimum safety and health requirements at construction sites.

The [Safety, Health and Welfare at Work Act 2005 \(as amended\)](#), or the [Safety, Health and Welfare at Work \(Construction\) Regulations 2013](#) and [Safety, Health and Welfare at work \(Construction\) \(Amendment\) Regulations 2020](#) do not in any way purport to amend, or restrict, the operation of Sections 903 and 904 of the Taxes Consolidation Act.

If the site management provide a site-specific safety briefing or induction, officers are advised to avail of this where possible.

8. Safe Pass Health and Safety Awareness Training Programme

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[...]