

## Summary of Internal & External Reviews Decisions issued in 2015

	Type of Review	Summary of Request	Decision	Summary of Reviewer's findings
1.	<b>External Review</b>	Review request in relation to Revenue's decision not to admit a Local Review of civil penalties charged.	<b>Against Taxpayer</b>	The Reviewer found that Revenue's decision to refuse a Review was reasonable and in line with both published procedures and relevant legislation (penalties to be determined before a relevant Court – Section 1077B Taxes Consolidation Act and therefore excluded from Review).
2.	<b>External Review</b>	Review request re Revenue's refusal to allow Capital Gains Tax retirement relief. The agent states that a similar Appeal case was ruled in favour of the taxpayer however Revenue has refused to accept their argument that Appeal decisions carry precedential weight.	<b>Against Taxpayer</b>	The Reviewer considered the case in detail having examined the case that was decided at Appeal and found that the Appeal Commissioner's decision was not precedential. The Reviewer reminded the requester that they have the option of taking the case to Appeal if they so wished.
3.	<b>External Review</b>	Review request regarding the manner in which company accounts should be prepared. The agents prepared accounts on a cash received basis however the Revenue auditor is of the opinion that accounts should be prepared on an accrual basis.	<b>Against Taxpayer</b>	The Reviewer found that Revenue's technical and legal approach was not manifestly incorrect. If the taxpayer wishes to pursue their claim the appropriate course of action would be to have the matter considered by the Appeal Commissioners.
4.	<b>External Review</b>	Review request re Revenue's refusal to waive the additional €100 due on unpaid Household Charge (HHC) converted to Local Property Tax (LPT).	<b>Against Taxpayer</b>	The Reviewer noted that Revenue was responsible for the administration of LPT and HHC arrears from 1/07/2013 and thus only its actions after that date were subject to the Complaint and Review procedures and Customer Service Charter. The Reviewer stated that Revenue had adhered to the legislation and the Customer Service Charter and confirmed that the LPT charge was correctly applied. The Reviewer also noted that the taxpayer was responsible for ensuring that he was entitled to the exemption he had mistakenly believed applied.

5.	<b>External Review</b>	Review request regarding the issuing of a detention notice in respect of a car at a Revenue checkpoint. The issues raised in the complaint relate to the taxpayer's entitlement to temporary exemption (TE) from Vehicle Registration Tax (VRT), whether correct procedure was followed and the manner in which the intervention was handled (conduct of Revenue officials)	<b>Against Taxpayer</b>	<p>The Reviewer found that in order to substantiate a claim for TE from VRT the taxpayer must provide evidence that their normal place of residence is outside the State and that conditions attaching to the relief were complied with. Revenue had sought evidence to substantiate the claim which in the view of the Reviewer is appropriate and reasonable.</p> <p>The Reviewer also found that Revenue acted in accordance with proper procedure and due process in issuing a detention notice and that the officer handled the intervention appropriately in accordance with their obligations.</p>
6.	<b>External Review</b>	Review request re assertion that (a) no formal Revenue audit letter issued to client (b) delay in advising taxpayer re existence of Code of Practice for Revenue audits (c) Revenue's refusal to provide copies of notes of meetings (d) legitimate reasons for requesting sight of the notes of meetings not acknowledged.	<b>Revised/Partly Revised</b>	<p>The Reviewer did not uphold the complaints re (a) and (b). He found that Revenue had provided adequate notification of the audit and of the existence of the Code of Practice for Revenue Audits. The Reviewer upheld the complaints re (c) and (d). The Reviewer found that Revenue should have provided the agent with a copy of the meeting notes and that its failure to do so promptly (until a Freedom of Information request was made) had delayed the audit.</p>
7.	<b>External Review</b>	Review request from a company formed prior to 2011 claiming that start-up relief as provided for in the Finance Act 2008 should be allowed by Revenue. Revenue's application of amendments in the Finance Act 2011 limited start-up relief in 2011 and 2012 to the amount of employer Pay Related Social Insurance paid for 2011 and 2012. The company contends that this amounts to retrospective application of the legislation by Revenue.	<b>Against Taxpayer</b>	<p>The Reviewer found that Revenue interpretation of the amendment in 2011 was in accordance with the plain meaning of the language used in the legislation; that Revenue did not apply legislation retrospectively and that the obligations of both Revenue and the Taxpayer under Revenue's Customer Service Charter were complied with.</p>

8.	<b>Internal Review</b>	Review request regarding Revenue's refusal to allow concessional Value Added Tax (VAT) treatment on a 'no loss of revenue' basis.	<b>Against Taxpayer</b>	The Reviewer found that in this case the company did not charge VAT on supplies to a third party. These supplies amount to in excess of 80% of the company supplies in 2012 and this would, in the view of the Internal Reviewer, point to a general failure to operate the tax system. On the basis that there was a general failure to operate the tax system, the Internal Reviewer was satisfied that the 'no loss of revenue' concessional arrangements would not apply.
9.	<b>External Review</b>	Review request regarding Revenue's conduct of a compliance intervention relating to capital allowances. The taxpayer alleges that the matter has been ongoing since 2011, with long delays on Revenue's part.	<b>In favour of taxpayer</b>	The Reviewer was of the view that Revenue's interactions with the taxpayer fell short of acceptable customer service standards. Based on the circumstances of the case and on examination of interactions between Revenue and the taxpayer the Reviewer found that the complaint was justified.