

## **Protected Disclosures Report 2024**

This report covers the period 1 January 2024 to 31 December 2024.

As a public body, Revenue is required under Section 22 of the Protected Disclosures Act 2014 (as amended) (the Act) to publish an annual report, by 31 March each year, outlining the number of protected disclosures received in the preceding year, and the action taken.

The Act requires every public body to establish and maintain procedures for dealing with protected disclosures. As such, Revenue has structures, processes and procedures in place for the receipt of both internal and external protected disclosures.

Internal protected disclosures are reports made by current or former Revenue staff members that relate to potential wrongdoing, occurring within Revenue, which came to their attention in the course of their work. Internal disclosures can be made verbally or in writing, through line management or to Revenue's Protected Disclosures Group.

External protected disclosures are reports made by workers<sup>1</sup> who are employed by a business, individual or organisation, other than Revenue, that contain information about potential wrongdoing related to tax, duty or customs controls. Revenue's Director of Internal Audit is a prescribed person under the Act to receive such information.

This report has been compiled on the basis that it does not result in the identification of any person(s) who have made disclosures.

### **Internal Protected Disclosures**

Revenue actively promotes a supportive environment for its staff to raise concerns relating to wrongdoing or potential wrongdoing in the workplace. The Revenue Board and senior managers across the organisation are fully committed to providing the necessary supports for staff who raise such concerns.

Revenue has internal reporting channels and procedures in place for both current and former staff who wish to make a protected disclosure. Disclosures can be made in writing or verbally and can be made anonymously.

In 2024, five reports were considered under Revenue's policy on protected disclosure reporting in the workplace. Under the policy, all disclosures are assessed by Revenue's Protected Disclosures Group, a senior management group comprised of Revenue's Director of Internal Audit, Personnel Officer and Data Protection Officer, and supported by Revenue's Designated Person for protected disclosures.

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<sup>1</sup> A 'worker' includes employees, agency workers, contractors, trainees, volunteers, board members, shareholders and job applicants.

One report was closed following a comprehensive assessment by the Protected Disclosures Group which determined that there was no evidence of a relevant wrongdoing. Assessments of the other four reports, all received in Q4, were on-going at 31 December 2024.

Revenue is a member of Transparency International Ireland's "Integrity at Work" programme. Through the programme, 71 members of staff received training in the handling of protected disclosure reports in 2024.

### **External Protected Disclosures**

Since it was established over 100 years ago, Revenue has always welcomed reports from members of the public in respect of suspected tax non-compliance and/or evasion. As such, in the normal course, Revenue receives information on an ongoing basis regarding:

- the failure to declare the correct tax or duty liability
- the failure to pay the correct amount of tax or duty due
- tax or duty fraud
- or
- the illegal importation of goods.

Revenue treats the information provided as strictly confidential. Where it is sufficiently detailed or specific, it is risk assessed and appropriate follow-up action taken in response to the identified tax and/or duty risk.

Following the enactment of the Protected Disclosures Act 2014 (as amended) (the Act), Revenue supplemented its existing channels for members of the public to report suspected tax non-compliance and/or evasion with dedicated external reporting channels for workers who wish to report information about potential wrongdoing that they have encountered in a work-related context.

Revenue's Director of Internal Audit is a prescribed person under the Act to receive external disclosures on matters related to tax, duty or customs controls. Acknowledging that making a protected disclosure can be a difficult decision for a worker, Revenue has structures in place to support workers who encounter potential wrongdoing in their workplace, including a number of ways to make a report under the framework of the Protected Disclosures Act.

Information on the ways in which a worker can make a protected disclosure to Revenue are published on the Revenue website. In summary, a worker can make a protected disclosure by emailing [protecteddisclosure@revenue.ie](mailto:protecteddisclosure@revenue.ie), or by writing to Revenue's Director of Internal Audit, Blocks 8-10, Dublin Castle, Dublin 2. In-person reporting is facilitated by arrangement.

Further demonstrating its clear commitment to its obligations under the Act, in December 2023, Revenue expanded its external protected disclosure reporting channels to include a secure [online protected disclosure reporting form](#), which can be accessed on the Revenue website. The form is user-friendly, includes a secure document upload facility and is designed to minimise the time and effort of making a report while, at the same time, maximising the collection of relevant information. Additionally, Revenue launched a revised and expanded protected disclosures information hub on its website, including a short, simplified guide for workers who wish to make a report on matters related to tax, duty or customs controls. Recognising that not all workers may be e-enabled, Revenue also launched a dedicated voicemail service for the receipt of protected disclosures.

This combined package of measures provides important encouragement and support to workers who provide, or are thinking of providing, information to Revenue under the protected disclosures framework. It has also strengthened trust in the security of information shared by workers and the integrity of the protected disclosures process within Revenue. This is most clearly evidenced through the significant year-on-year increase in protected disclosure reports received by Revenue.

In 2024, a total of 930 reports were received through Revenue's external protected disclosures channels, up from 45 reports received in 2023. Over 40% of all reports received in 2024 were made via the new online reporting form.

When Revenue receives a report through its external reporting channels, it is firstly assessed to determine if it meets the criteria to be considered as a protected disclosure. This initial assessment was completed for all 930 reports received in 2024 by year end, resulting in 171 reports assessed as meeting the criteria to be considered as a protected disclosure, up from 31 such reports received in 2023. Almost 50% of these 171 reports were made via the new online reporting form.

While the remainder of the 930 reports received didn't meet the criteria to be considered as a protected disclosure, the vast majority related to reports of tax evasion not encountered in a work-related setting. As such, the information was referred to the relevant Revenue Division for appropriate action on that basis.

All protected disclosure reports received by Revenue are treated seriously and with utmost confidentiality. In all cases, the information is risk assessed and appropriate follow-up action taken where a business or individual is suspected of non-compliance with their tax and/or duty obligations. Follow up action in this regard is undertaken in line with the Code of Practice for Revenue Compliance Interventions.

Due to Revenue's legal obligations as regards taxpayer confidentiality under Section 851A of the Taxes Consolidation Act 1997, it cannot provide details of any specific taxpayer intervention arising from the receipt of a protected disclosure. Similarly, Revenue cannot report back to the worker who made the disclosure. However, recognising the importance of transparency on such matters, Revenue can, at a high level, confirm that the outcome of these compliance interventions can be monetary, non-monetary or both. For example, compliance interventions opened on foot of the receipt of information in a protected disclosure report yielded over €1.2 million in additional taxes and/or duties for the Exchequer in 2024. Other outcomes included new tax registrations, withdrawal or cessation of a tax registration, debt collection via Phased Payment Arrangements and publication on the Defaulters List.

Further information on the number of protected disclosures received by Revenue via both internal and external reporting channels, as well as information on action taken, as reported to the Minister for Public Expenditure, NDP Delivery & Reform, can be found at Appendix 1 and 2.

# Protected Disclosures Act 2014

## Form PDA-1

### *Annual Report of Statistics - Internal Reports made under section 6 of the Act*

Section 22(1) of the Protected Disclosures Act 2014 requires every public body to make an annual report, no later than **1 March** each year, to the Minister for Public Expenditure, NDP Delivery & Reform on the number of protected disclosures made to the public body in respect of the immediately preceding calendar year.

<b>1</b>	<b>Identification</b>											
1.1	Name of Public Body:	Office of the Revenue Commissioners										
1.2	Calendar year covered by this report:	2024										
<b>2</b>	<b>Reports received in calendar year</b>	<b>Instructions:</b> "Reports" means reports that tend to show "relevant wrongdoings" (as defined in section 5(3) of the Act). The term <b>does not refer</b> to reports or complaints about <b>penalisation against reporting persons</b> . All reports that trigger (or will trigger) an acknowledgement under the Act should be counted.										
2.1	How many reports were received via internal reporting channels in the calendar year?	5										
<b>3</b>	<b>Assessment of reports</b>											
3.1	Of the total number of reports received in the calendar year, how many were:											
		<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="padding: 5px;">(a) Fully</th> <th style="padding: 5px;">(b) Partially</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> <tr> <td style="text-align: center; padding: 5px;">5</td> <td style="text-align: center; padding: 5px;">0</td> </tr> <tr> <td style="text-align: center; padding: 5px;">0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> <tr> <td style="text-align: center; padding: 5px;">0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> </tbody> </table>	(a) Fully	(b) Partially	0	0	5	0	0	0	0	0
(a) Fully	(b) Partially											
0	0											
5	0											
0	0											
0	0											
3.1.1	Awaiting completion of assessment at year end?	<b>Instructions:</b> Where there is a single outcome to an assessment, please enter under column (a), Fully. Where multiple outcomes arise (e.g. if a report contains a range of allegations, which require a range of responses, please enter all that apply under column (b), Partially.										
3.1.2	Assessed as warranting further follow-up?											
3.1.3	Referred to another more relevant procedure?											
3.1.4	Closed with no further action taken?											
<b>4</b>	<b>Follow-up of reports</b>											
4.1	How many follow-up procedures were opened in the calendar year?	7										
4.2	How many open follow-up procedures were carried over from the previous year?	1										
4.3	How many follow-up procedures were closed in the calendar year?	2										
4.4	How many follow-up procedures remained open at the end of the calendar year?	6										
4.5	Of the number of follow-up procedures reported as still open in response to Q4.4, how many are:	<b>Instructions:</b> "Follow-up procedures" means any form of follow-up action to a report taken to establish the veracity of the information reported. This could include an investigation, audit, inspection, etc. The term <b>does not refer</b> to follow-up or investigation of claims of <b>penalisation against reporting persons</b> .  The response to Q.5.2 should also include all open follow-up procedures carried over that commenced prior to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).										

4.5.1	Open less than 1 year?	5
4.5.2	Open more than 1 year but less than 3 years?	1
4.5.3	Open more than 3 years but less than 5 years?	0
4.5.4	Open 5 or more years?	0
4.6	What was the <b>average</b> length (in weeks) of the follow-up procedures closed in the calendar year?	32
4.7	What was the <b>median</b> length (in weeks) of the follow-up procedures closed in the calendar year?	32

<b>5</b>	<b>Matters followed-up</b>		
5.1	Of the follow-up procedures opened in calendar year reported in response to Q4.1, how many involved:		
5.1.1	Criminal offences?	0	<p><b>Instructions:</b> Where a follow-up procedure falls under more than one of the headings listed at 5.1.1 to 5.1.9, please report under each heading that applies. For example, if a follow-up procedure was opened during the year that concerned both a breach of a legal obligation and damage to the environment, this should be recorded under both headings 5.1.2 <b>and</b> 5.1.5.</p> <p>If any follow-up procedures have been opened under heading 5.1.8 (breaches of EU law), please also complete Q6. Otherwise proceed to Q.7.</p>
5.1.2	Breaches of a legal obligation?	0	
5.1.3	Miscarriage of justice?	0	
5.1.4	Endangerment of health and safety?	1	
5.1.5	Damage to the environment?	0	
5.1.6	Unlawful or improper use of public funds?	0	
5.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?	0	
5.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	
5.1.9	Concealment or destruction of information tending to show any matter falling within items 6.1.1 to 6.1.8?	0	

6.1	Of the follow-up procedures reported as opened in response to Q5.1.8 (breaches of EU law), if any, how many involved breaches of:		<p><b>Instructions:</b> Complete this section <b>ONLY</b> if one or more follow-up procedures have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).</p>
6.1.1	Public procurement?		
6.1.2	Financial services, products and markets, and prevention of money laundering and terrorist financing?		
6.1.3	Product safety and compliance?		
6.1.4	Transport safety?		
6.1.5	Protection of the environment?		
6.1.6	Radiation protection and nuclear safety?		
6.1.7	Food and feed safety and animal health and welfare?		
6.1.8	Public health?		
6.1.9	Consumer protection?		

6.1.10	Protection of privacy and personal data and security of network and information systems?		
6.1.11	The financial interests of the EU?		
6.1.12	The functioning of the EU Internal Market?		
<b>7</b>	<b>Outcome of follow-up procedures</b>	<b>(a) Fully</b>	<b>(b) Partially</b>
7.1	Of the follow-up procedures reported as closed in response to Q4.3, how many were closed because no wrongdoing was found or insufficient evidence of wrongdoing could be found?	2	0
7.2	Of the follow-up procedures reported as closed in response to Q4.3 and the result of the follow-up procedure was that a wrongdoing was found to have occurred, how many resulted in:		
7.2.1	Further proceedings or sanctions?	0	
7.2.2	Referral or transmission to another body for further follow-up?	0	
7.2.3	Changes to policies and/or procedures?	0	
7.2.4	Recovery of lost funds?	0	
7.3	Of the follow-up, procedures reported as closed in response to Q4.3, what (where relevant) is the estimated financial damage to the public body arising from the wrongdoing reported?		€ -
7.4	Of the follow-up procedures reported as closed in response to Q4.3, what (where relevant) is the estimated amount of funds recovered by the public body arising from its follow-up?		€ -
			<p><b>Instructions:</b></p> <p>"Further proceedings or sanctions" means any further internal actions taken by the public body once it has been established a relevant wrongdoing has occurred. This includes any disciplinary action taken against persons responsible for the wrongdoing.</p> <p>"Referral or transmission to another body for further follow-up" means any further external action taken by the public body. It includes referral of a matter to An Garda Síochána for further follow-up or self-reporting of a wrongdoing to a relevant regulatory or supervisory authority.</p> <p>"Financial damage" refers to damage caused by the relevant wrongdoing reported. The calculation of "financial damage" should include any fines, financial penalties or other damages imposed on the public body arising directly from the wrongdoing reported. It does <b>not</b> relate to any <b>finances or compensation awarded or paid to a reporting person</b> arising from a claim of penalisation or any <b>financial damage suffered by the reporting person due to penalisation</b>.</p>
<b>8</b>	<b>Anonymous reports</b>		
8.1	Of the total number of reports received in response to Q2, how many were made anonymously?	2	
8.2	How many follow-up procedures were opened in response to anonymous reports in the calendar year?	2	
8.3	How many anonymous reporting persons subsequently disclosed their identity to the Designated Person in the calendar year?	0	

## Protected Disclosures Act 2014

### Form PDA-2

#### ***Annual Report of Statistics - External Reports made or transmitted under sections 7, 7A, 10C and 10D of the Act***

Section 22(1) of the Protected Disclosures Act 2014 requires every public body to make an annual report, no later than **1 March** each year, to the Minister for Public Expenditure, NDP Delivery & Reform on the number of protected disclosures made to the public body in respect of the immediately preceding calendar year.

<b>1 Identification</b>		
1.1	Name of Body and prescribed person:	Director of Internal Audit, Office of the Revenue Commissioners
1.2	Calendar year covered by this report:	2024
<b>2 Reports received in calendar year</b>		
2.1 Of the reports received in the calendar year that is the subject of this report, how many were:		<b>Instructions:</b> "Reports" means reports that tend to show "relevant wrongdoings" (as defined in section 5(3) of the Act). The term <b>does not refer</b> to reports or complaints about <b>penalisation against reporting persons</b> .
2.1.1	Received via the external reporting channel established under section 7(2B) of the Act?	161
2.1.2	Transmitted by another prescribed person under section 7A(1)(b)(vi) of the Act?	7
2.1.3	Transmitted by the Protected Disclosures Commissioner under section 10C(1)(b) of the Act?	3
2.1.4	Transmitted by the Protected Disclosures Commissioner under section 10D(1)(b)(ii) of the Act?	
2.1.5	Total number of reports received	171
<b>3 Assessment of reports</b>		
3.1 Of the total number of reports received in the calendar year, how many were:		<b>(a) Fully</b> <b>(b) Partially</b>
3.1.1	Awaiting completion of assessment at year end?	0      0
3.1.2	Assessed as warranting further follow-up?	171      0
3.1.3	Transmitted to another prescribed person or the Protected Disclosures Commissioner?	6      28
3.1.4	Closed because the report was clearly minor?	0      0
3.1.5	Closed because of a lack of information or evidence?	0      0
		<b>Instructions:</b> Where there is a single outcome to an assessment, please enter under column (a), Fully. Where multiple outcomes of an assessment arise (e.g. if a report contains a range of allegations which require a range of responses, please enter all that apply under column (b), Partially.

3.1.6	Closed because it was a repetitive report containing no meaningful new information?	0	0
3.1.7	Referred to another more relevant procedure?	2	0
3.1.8	Assessed as warranting no further follow-up?	0	0
<b>4</b>	<b>Matters assessed</b>		
4.1	Of the reports received and assessed in the calendar year in section 3.1, how many involved:		
4.1.1	Criminal offences?	0	<b>Instructions:</b>
4.1.2	Breaches of a legal obligation?	163	
4.1.3	Miscarriage of justice?	0	
4.1.4	Endangerment of health and safety?	0	
4.1.5	Damage to the environment?	0	
4.1.6	Unlawful or improper use of public funds?	0	
4.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?	0	
4.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	
4.1.9	Concealment or destruction of information tending to show any matter falling within items 4.1.1 to 4.1.8?	0	
<b>5</b>	<b>Matters investigated - Breaches of EU laws</b>		
5.1	Of the reports received in response to Q4.1.8 (breaches of EU law), how many involved breaches of:		
5.1.1	Public procurement?		
5.1.2	Financial services, products and markets?		
5.1.3	Prevention of money laundering and terrorist financing		
5.1.4	Product safety and compliance?		
5.1.5	Transport safety?		
5.1.6	Protection of the environment?		
5.1.7	Radiation protection and nuclear safety?		
5.1.8	Food and feed safety?		
5.1.9	Animal Health and Welfare?		
5.1.10	Public health?		
5.1.11	Consumer protection?		
5.1.12	Protection of privacy and personal data?		
5.1.13	Security of network and information systems?		
5.1.14	The financial interests of the EU?		
5.1.15	Union competition and State aid rules?		
5.1.16	Rules of corporate tax?		
5.1.17	The functioning of the EU Internal Market?		
<b>6</b>	<b>Investigation of reports</b>		
6.1	How many investigations were opened in the calendar year?	87	<b>Instructions:</b> "Investigation", for the purposes of this exercise,



6.2	How many open investigations were carried over from the previous year?	15	refers to any form of follow-up action to a report taken to establish the veracity of the information reported. The term <b>does not refer</b> to investigations of claims of <b>penalisation against reporting persons</b> .
6.3	How many investigations were closed in the calendar year?	34	
6.4	How many investigations remained open at the end of the calendar year?	68	
6.5	Of the number of investigations reported as still open in response to Q6.4, how many are:		Examples of investigations include but are not limited to: setting up of investigative committees or commissions, inspections, audits, etc.
6.5.1	Open less than 1 year?	56	The response to Q5.2 should also include all open investigations carried over that commenced <b>prior</b> to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).
6.5.2	Open more than 1 year but less than 3 years?	12	
6.5.3	Open more than 3 years but less than 5 years?	0	
6.5.4	Open 5 or more years?	0	
6.5.5	What was the <b>average</b> length of the investigations closed in the calendar year?	48	
6.5.6	What was the <b>median</b> length of the investigations closed in the calendar year?	24	

<b>7</b>	<b>Matters investigated</b>		
7.1	Of the investigations completed in the calendar year reported in response to Q6.3, how many involved:		<b>Instructions:</b> Where an investigation falls under more than one of the headings listed at 5.1.1 to 5.1.17, please report under each heading that applies. For example, if one investigation was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings 5.1.2 <b>and</b> 5.1.5.  If any investigations have been opened under heading 5.1.17 (breaches of EU law), please also complete Q6. Otherwise proceed to Q7.
7.1.1	Criminal offences?		
7.1.2	Breaches of a legal obligation?	15	
7.1.3	Miscarriage of justice?		
7.1.4	Endangerment of health and safety?		
7.1.5	Damage to the environment?		
7.1.6	Unlawful or improper use of public funds?		
7.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?		
7.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?		
7.1.9	Concealment or destruction of information tending to show any matter falling within items 5.1.1 to 5.1.17?		

<b>8</b>	<b>Matters investigated - Breaches of EU laws</b>		
8.1	Of the investigations reported as closed in response to Q7.1.8 (breaches of EU law), how many involved breaches of:		<b>Instructions:</b> Complete this section <b>ONLY</b> if one or more investigations have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).
8.1.1	Public procurement?		
8.1.2	Financial services, products and markets?		
8.1.3	Prevention of money laundering and terrorist financing?		
8.1.4	Product safety and compliance?		
8.1.5	Transport safety?		
8.1.6	Protection of the environment?		
8.1.7	Radiation protection and nuclear safety?		
8.1.8	Food and feed safety?		
8.1.9	Animal Health and Welfare?		
8.1.10	Public health?		

8.1.11	Consumer protection?		
8.1.12	Protection of privacy and personal data?		
8.1.13	Security of network and information systems?		
8.1.14	The financial interests of the EU?		
8.1.15	Union competition and State aid rules?		
8.1.16	Rules of corporate tax?		
8.1.17	The functioning of the EU Internal Market?		
<b>9</b>	<b>Proceedings initiated</b>		<b>Instructions:</b>
9.1	How many proceedings were initiated on foot of investigations in the calendar year?	0	"Proceedings" covers all types of formal enforcement action taken by a prescribed person triggered wholly or mainly by a report of a relevant wrongdoing. Examples include: warning/improvement notices; fines or other financial penalties; and any judicial proceedings taken (civil or criminal). It <b>does not include</b> any proceedings concerning <b>penalisation of a reporting person</b> .
9.2	How many cases were referred to another body to initiate proceedings in the calendar year?		"Cases referred to another body" could include referral of a matter to the DPP for prosecution.
9.3	How many proceedings have concluded this year?		Cases referred to other bodies to initiate proceedings should not be counted in the average and median times reported under Q7.3 and Q7.4.
9.4	What was the <b>average</b> length (in weeks) of the proceedings that concluded in the calendar year?		
9.5	What was the <b>median</b> length (in weeks) of the proceedings that concluded in the calendar year?		
<b>10</b>	<b>Subject of proceedings initiated</b>		<b>Instructions:</b>
10.1	Of the proceedings initiated or referred to another body in the calendar year reported in response to Q9.1, how many involved:		Where proceedings fall under more than one of the headings listed at 8.1.1 to 8.1.17, please include under each heading that applies. For example, if one set of proceedings was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings 8.1.2 <b>and</b> 8.1.5.
10.1.1	Criminal offences?		
10.1.2	Breaches of a legal obligation?		
10.1.3	Miscarriage of justice?		
10.1.4	Endangerment of health and safety?		
10.1.5	Damage to the environment?		
10.1.6	Unlawful or improper use of public funds?		
10.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?		If any proceedings have been opened under heading 8.1.17 (breaches of EU law), please also complete Q9. Otherwise proceed to Q10.
10.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?		
10.1.9	Concealment or destruction of evidence of any of the above wrongdoing?		
<b>11</b>	<b>Subject of proceedings initiated - Breaches of EU laws</b>		<b>Instructions:</b>
11.1	Of the proceedings reported as initiated in response to Q10.1.8 (breaches of EU law), how many involved breaches of:		Complete this section <b>ONLY</b> if one or more proceedings have been initiated in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).
11.1.1	Public procurement?		
11.1.2	Financial services, products and markets?		
11.1.3	Prevention of money laundering and terrorist financing		
11.1.4	Product safety and compliance?		
11.1.5	Transport safety?		
11.1.6	Protection of the environment?		

11.1.7	Radiation protection and nuclear safety?	
11.1.8	Food and feed safety?	
11.1.9	Animal Health and Welfare?	
11.1.10	Public health?	
11.1.11	Consumer protection?	
11.1.12	Protection of privacy and personal data?	
11.1.13	Security of network and information systems?	
11.1.14	The financial interests of the EU?	
11.1.15	Union competition and State aid rules?	
11.1.16	Rules of corporate tax?	
11.1.17	The functioning of the EU Internal Market?	

**12 Outcome of proceedings**

- 12.1 Of the proceedings reported as closed how many resulted in:
- 12.1.1 Criminal prosecution?
- 12.1.2 Fines or other financial penalties?
- 12.1.3 Recovery of lost funds?
- 12.1.4 Award of damages?
- 12.1.5 Other enforcement action?
- 12.1.6 No outcome?
- 12.1.7 Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?


**Instructions:**

"Other enforcement action" refers to any other action taken to address the relevant wrongdoing other than those listed under Qs 10.1.1 to 10.1.4. It could include: formal warnings, improvement notices, confiscation of offending items/materials, closure orders, cease and desist orders etc.

"Financial damage" relates to damage caused by the relevant wrongdoing reported. It does **not** relate to **financial damage suffered by the reporting person due to penalisation**.

For the calculation of "financial damage", the ascertainment of the damage by any public body (including the courts) should be taken into account.

The calculation of "financial damage" **should not include** any **finances or other financial penalties** imposed. (These are to be reported on under headings 10.3 and 10.4.)

Fines and other financial penalties **should not include** any **damages awarded to a reporting person** or any **finances/penalties imposed for penalisation of a reporting person**.

12.2	Of the proceedings reported as closed, what (where relevant) is the estimated financial damage arising from the wrongdoing reported?	
12.3	Of the proceedings reported as closed, what (where relevant) is the total value of fines and/or other financial penalties imposed as a result of these proceedings?	
12.4	Of the proceedings reported as closed, what (where relevant) is the estimated amount of funds recovered as a result of proceedings?	

<b>13</b>	<b>Outcome of proceedings - Breaches of EU Laws</b>	
13.1	Of the proceedings reported as completed in response to Q12.1.7 (breaches of EU law), how many involved breaches of:	
13.1.1	Public procurement?	
13.1.2	Financial services, products and markets?	
13.1.3	Prevention of money laundering and terrorist financing?	
13.1.4	Product safety and compliance?	
13.1.5	Transport safety?	
13.1.6	Protection of the environment?	
13.1.7	Radiation protection and nuclear safety?	
13.1.8	Food and feed safety?	
13.1.9	Animal Health and Welfare?	
13.1.10	Public health?	
13.1.11	Consumer protection?	
13.1.12	Protection of privacy and personal data?	
13.1.13	Security of network and information systems?	
13.1.14	The financial interests of the EU?	
13.1.15	Union competition and State aid rules?	
13.1.16	Rules of corporate tax?	
13.1.17	The functioning of the EU Internal Market?	
<b>14</b>	<b>Anonymous reports</b>	
14.1	Of the total number of reports received in response to Q2, how many were made anonymously?	87
14.2	How many investigations were opened in response to anonymous reports in the calendar year?	28
14.3	How many proceedings were opened in response to anonymous reports in the calendar year?	0
14.4	How many anonymous reporting persons subsequently disclosed their identity in the calendar year?	1