

Headline Results

The figures published in this document are preliminary business results of the Office of the Revenue Commissioners for the year ending 31 December 2024 and may be subject to adjustment. Final results will be available in the Revenue Annual Report 2024, which is expected to be published in April 2025.

Our Mission

To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls

Service for Compliance

Confront Non-Compliance

Our Vision

To be a leading tax and customs administration, trusted by the community, and an employer of choice

Collection, Number of Taxpayers and Cost of Administration

Collection

Tax Head	€m
Income Tax	35,071
Corporation Tax	39,065
Value Added Tax	21,835
Excise	6,275
Stamp Duty	1,695
Capital Gains Tax	1,706
Capital Acquisitions Tax	854
Customs	594
Other Property Related Taxes	1
Total	107,096

Note: Figures are Exchequer Receipts.

Receipts collected on behalf of other Departments or Agencies	€m
Pay Related Social Insurance (PRSI)	18,103
VAT One Stop Shop Schemes	10,792
Risk Equalisation Fund	828
Local Property Tax (LPT)	577
Insurance Compensation Fund	115
Temporary Solidarity Contribution	104
Other	249
Total	30,768

Number of Taxpayers

Registration Type	Number
Employments (PAYE)*	4,439,231
Self-Assessment (Income Tax)	889,221
Companies (Corporation Tax)	272,986
Employers	261,882
VAT	288,008
Economic Operators' Registration & Identification (EORI) Registrations (Customs)	130,801

** Includes multiple employments and recipients of occupational pensions.*

Cost of Administration

Revenue Running Cost €m	Number of Staff (Full Time Equivalents)
572	6,631.7

Timely Compliance and Customer Service

Timely Compliance – Business Taxes

Cases	Compliance Rate
Large Cases (annual tax liability >€500,000)	99%
Medium Cases (annual tax liability >€200,000, <€500,000)	98%
All Other Cases	91%

Figures refer to Due Month + 1 return/payment compliance.

Service Contacts and Transactions

Contact Type	Number
Customs Declarations	57,308,475
Electronic Payments	13,741,502
Electronic Returns	4,342,051
Payroll Submissions	6,579,876
MyEnquiries	2,052,093
Telephone Calls	2,116,152
Correspondence (Paper/Email)	1,604,625

Enhanced Employer Reporting

	Number or Value
Number of submissions	1,366,914
Number of employers submitting	55,387
Number of payments	12,070,071
Value of payments	€1.6bn
<i>Of which relates to remote working daily allowance;</i>	€10m
<i>Qualifying incentives under the small benefit exemption;</i>	€217m
<i>Non-taxable travel and subsistence</i>	€1.3bn

Repayments Processed

Tax Type	Number	Value (m)	% processed within 5 days*
PAYE Income Tax	1,341,502	€1,015	97%
VAT	344,401	€7,257	78%

*Refund issued or overpayment offset against other outstanding tax liability within 5 working days

Property Taxes

Tax Type	Number	Value (m)
Newly liable to Local Property Tax (LPT) *	26,560	€7
Liable to Vacant Homes Tax (VHT) **	2,377	€1.6

* A property is newly liable for LPT in 2024 if it became occupied or suitable for use as a dwelling in the year ending 1 November 2023. This figure includes properties which are exempt from LPT, have deferred LPT and taxpayers who are engaging with Revenue but have not yet filed a return. The value figure refers to the tax liability and not the tax payment.

** A property is liable for VHT if it was occupied for less than 30 days in the second chargeable period spanning 1 November 2023 to 31 October 2024. This figure (as at 15/11/2024) includes properties where a VHT exemption has been claimed. The value figure refers to the tax liability and not the tax payment.

Customs

	Number or Value
Customs Declarations Processed	57.3m
<i>Of which in respect of imports from Great Britain (GB)</i>	45.1m
Customs Duty collected	€594m
<i>Of which collected on GB Imports</i>	€253m
Customs Trade Facilitation Authorisations issued	160

Breakdown of inbound flow of Lorries & Containers from GB to Ireland

Total Inbound	Accompanied	Unaccompanied	Green Routed	Orange Routed	Red Routed
399,788	121,543	278,245	90%	8%	2%

Compliance and Enforcement Interventions

Interventions	Number	Yield (€m)
Audit and Compliance Interventions	310,989	591

Debt Management and Enforcement 2024 Table

	Number or Yield
Taxpayers with Phased Payment Arrangements at year end	21,246
<i>of which relates to the Debt Warehousing Scheme</i>	11,643
Total liabilities outstanding at year end	€2,930m
<i>of which relates to the Debt Warehousing Scheme</i>	€1,100m
Debt Enforcement Actions (Solicitor / Sheriff / Attachment)	57,405
Enforcement Yield	€229.1m

Tax Avoidance

	Number or Yield
Avoidance Cases Settled	256
Avoidance Cases Yield	€46m

Revenue is currently challenging 228 tax avoidance cases, relating to 33 transactions with 261 appeals.

Publication of Defaulters

	Number or Yield
Number of Cases Published with Court Imposed Fine/Penalty	290
Value of Court Imposed Fines/Penalties	€3.2m
Number of Settlements / Determinations Published	74
Value of Settlements / Determinations	€26.2m

Prosecutions

	Number or Yield
Number of Serious Evasion and Fraud Convictions	20
Number of Summary Convictions (including Non-Filers)	186
Fines Resulting from Summary Convictions	€446,269

Seizures and Detections

Drugs	Number	Volume (Kg)	Value (€m)
Cannabis (Herbal & Resin)	2,963	6,699	128.56
Cocaine, Heroin	96	605	42.35
Amphetamines, Ecstasy & Other Drugs	7,111	56,801	43.66
Total	10,170	64,105	214.57

Tobacco	Number	Volume	Value (€m)
Cigarettes	4,920	112.3 m	95.59
Other Tobacco	1,500	39,407 Kg	32.63
Total	6,420	-	128.22

Oils	Number	Volume
Marked Fuel Oil – Commercial Seizures	12	156,960 litres
Marked Fuel Oil – Detections	366	-
Marked Fuel Oil – Vehicle Seizures	109	-
Mobile Accutrace Analyser Tests	178	-
Total	665	156,960

Other Seizures	Number	Value (€m)
Other Seizures*	4,457	18.6m

*Includes alcohol, criminal cash, VRT and other vehicle seizures and Excise license detections.