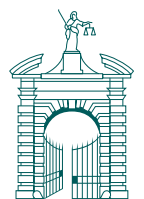


2023

Annual Report

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Annual Report 2023

One hundred and first Annual Report of the Revenue Commissioners for the year ended 31 December 2023, including progress on the implementation of Revenue's Statement of Strategy, in accordance with the Public Service Management Act 1997, presented to the Minister for Finance

April 2024

Our Mission

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

Our Vision

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

Our Core Values

Respect



Professionalism



Collaboration



Agility



Integrity



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Board's Review for 2023

2023 marked a century of Revenue's dedication and commitment to serving Ireland and, notwithstanding the exceptional disruption faced in recent years, timely compliance rates remained strong across all taxes. This is a very positive reflection on the engagement by businesses, individual taxpayers and agents with their tax compliance obligations. We support this culture by providing a wide range of services to make it as easy as possible for taxpayers to pay the right amount of tax at the right time, whilst also confronting and tackling non-compliance in all forms.

In June 2023 we published our Statement of Strategy for the years 2023 - 2025. This is the first Statement of Strategy prepared in the post-pandemic environment and remains centred around our strategic pillars of service for compliance and confronting non-compliance. These pillars remain constant as we refine our business models to meet changes in taxpayer needs and changing ways of working, embrace and build on emerging digitalisation opportunities and global tax reform, and anticipate and proactively respond to changes in our internal and external environment.

Our performance during 2023 was underpinned by our core values of respect, professionalism, collaboration, agility and integrity, which are embedded into our culture. This puts us in a strong position to continue meeting the challenges that lie ahead in 2024 and beyond.

Collection of Taxes and Duties

We play a vital role in the economy by securing taxes and duties due to the State, and 2023 saw record tax receipts, with high timely compliance rates.

Total gross receipts were €127.9 billion, including €26.3 billion in non-Exchequer receipts collected on behalf of other Government Departments and agencies. Net Exchequer receipts, after repayments and transfers of non-Exchequer receipts collected on behalf of other Departments and agencies, were €87.2 billion. Timely compliance rates in 2023 were over 99% for large cases, 98% for medium cases and 91% for all other cases.

We have a tailored approach to debt collection, which enables us to provide greater flexibility in matching our debt management resources to counter tax collection risk. In response to the exceptional disruption individual taxpayers and businesses have experienced over the past four years, we suspended our enforcement activity for a considerable period of time.

This has had an impact on timeliness of payment, and the level of non-warehoused debt available for collection at the end of 2023 was €1.4 billion. This is significantly higher than the level of debt available for collection at the end of 2019. Our Debt Management Service system, which we developed in 2019, is now fully deployed in dealing with these outstanding liabilities.

The Debt Warehouse Scheme has also continued to provide a vital support for businesses. Some businesses began to repay their warehoused debt during 2023, where their financial circumstances permitted, and at 31 December 2023 a total of €1.756 billion was warehoused for 57,811 businesses. Almost 70% of those businesses owed balances of less than €5,000 and we are taking a flexible and pragmatic approach to the payment of warehoused debt.

During 2023 we engaged extensively with businesses and their representatives across multiple settings and sectoral groups to maintain their awareness of their payment options and the key requirement of remaining within the scheme, namely that current taxes are filed and paid as they fall due. Payment of currently liabilities is also a key measure of business viability, a relevant factor we consider when facilitating tailored phased payment arrangements to suit individual business circumstances.

Service for Compliance

Since the introduction of real-time payroll reporting there has been a year-on-year increase in the number of PAYE taxpayers managing their tax affairs through our MyAccount service. During 2023, we processed nearly 1.4 million IT Returns for PAYE taxpayers in respect of the 2022 year of assessment. This is a 20% increase on the number of PAYE returns processed in 2022 for the 2021 year of assessment.

We continued to advance our aim of modernising taxes and duties, with a focus on process automation, digitalisation and personalisation of services, as we move towards natural taxation. During 2023 we launched an online platform for Non-Resident Landlord Withholding Tax, which eases the administrative burden for both collection agents and tenants, and simplifies the process for non-resident landlords to file their own return.

Notwithstanding the increasing expectation among taxpayers and agents for digital service offerings, we continue to provide alternative service channels for those who are unable to access our online offerings. Our National Appointment Service enables taxpayers to make either an in-person or virtual appointment at a time that suits them, and eliminates waiting times. We also dealt with 4.2 million items of correspondence and answered 1.7 million telephone calls.

A key element of our service for compliance approach is providing taxpayers with appropriate and timely information and guidance, and supporting them in understanding new taxes and reporting rules. We attended over 100 national outreach events during 2023 and our representatives gave presentations and hosted webinars at numerous events with business and industry experts, employers and tax agent representative bodies covering a wide range of topical tax issues such as the Enhanced Reporting Requirements, TBESS, the Debt Warehouse Scheme, the Small Company Administrative Rescue Process, the share schemes project and post COVID-19 compliance activity.

Customs Trends and Co-operation

In implementing customs controls we aim to facilitate legitimate trade to move as speedily and efficiently as possible while also tackling non-compliance. We processed 54.2 million customs declarations during 2023, an increase of 11.3 million (26%) when compared to 2022. Additionally, of the 400,423 freight vehicle movements into Ireland from GB during 2023, 89% were green routed at disembarkation, meaning that they passed freely through the relevant port without the need for any additional interaction with Revenue or any other State agency.

We have also been to the forefront in supporting global efforts to confront non-compliance and ensure a level playing field for economic operators in the EU, and we represent Ireland's interest at various national and international fora including the Customs Consultative Committee and World Customs Organisation. In July 2023 Ireland, represented by Revenue, assumed a position on the World Customs Organisation Policy Commission for a two-year term.

In May 2023, the European Commission put forward proposals for a comprehensive reform of EU customs law and we actively contributed to those discussions, engaging with trade and other Government Departments to ensure that the proposal provides benefits for businesses of all sizes, consumers, and customs administrations. Discussions on this key work item will continue during 2024.

Another focus area during 2023 included the release of a new Automated Export System in March. This new system is used to process export declarations and exit summary declarations for goods moving directly and indirectly to countries outside the EU.

The UK published their Border Target Operating Model during 2023, setting out the new import

formalities that applied to Irish businesses exporting goods to, or through, the UK (excluding NI), and the key milestone dates in 2024 from which they apply. Revenue, together with Government Departments, has engaged with those impacted by these checks, and any other relevant stakeholders, to ensure traders are aware of the new requirements. This engagement will continue during 2024.

Confronting Non-Compliance

Although the vast majority of taxpayers pay the right amount of tax at the right time, we remain committed to tackling tax and duty non-compliance in all forms and 2023 saw a continuation of our work in managing risk in both traditional and emerging sectors.

We use a range of risk identification, assessment and evaluation programmes, together with real-time data analytics and interrogation, to monitor compliance. This approach enables us to identify and quantify risk, ensuring that our compliance resources focus on the non-compliant taxpayer, minimising the administrative burden on the compliant taxpayer.

Our annual compliance programmes focus on multiple risk areas and business sectors. Individuals who engaged in business activities through online platforms and social media, non-resident online traders who sell goods and digital services to Irish consumers and the construction sector were among some of the focus areas for our compliance activity during 2023.

The total yield from our compliance interventions during 2023 was €787 million. We also secured 21 criminal convictions for serious tax evasion and fraud and published 73 tax settlements amounting to €25.6 million in the List of Tax Defaulters.

Identifying, targeting and confronting offshore evasion continues to form an integral component of our overall compliance framework, and we make best use of the full range of statutory powers and data networks at our disposal to address this risk. During 2023, we completed 85 tax avoidance cases with a yield of over €16.5 million, including €5.2 million in interest and penalties. Additionally, at the end of 2023, we were actively challenging 342 cases involving potential tax avoidance, relating to 35 transactions.

Collaboration and exchange of information with other Government Departments and agencies, such as the Department of Social Protection and the Workplace Relations Commission, are key to our work in addressing areas of concern in relevant sectors where risks relating to cash payment and classification of employment status are prevalent. This includes, but is not limited to, the hair and beauty sector, the domestic animal trade, car washes, the takeaway food and beverage sector and couriers and delivery drivers.

In October 2023 the Supreme Court delivered its judgement in *The Revenue Commissioners v. Karshan (Midlands) Ltd. t/a Domino's Pizza*. We welcomed this important judgement, and the significant clarity it provided on the key factors to be considered when classifying an individual's employment status for IT purposes.

We have primary responsibility for the detection, interception and seizure of prohibited goods intended to be illegally imported or smuggled into the State, and we deploy a risk-based approach in our detection and intervention strategy.

Our enforcement teams operate at all main ports, airports and mail centres, as well as freight forwarding premises, and use a variety of resources, including our mobile x-ray scanners and detector dog teams, in their work. The procurement of a new replacement Customs Cutter vessel will further enhance the quality of assets available to our teams. We also work collaboratively with our law enforcement partners, on both a national and international level, to exchange information and share intelligence.

During 2023 we seized 9,085kgs of drugs with an estimated value of almost €302 million. The significant level of drug seizures during 2023 included a high profile Joint Task Force operation which resulted in the seizure of over €157 million worth of cocaine being detected onboard the MV Matthew.

Our work against drug crime is extensive and multifaceted, and we continually monitor trends and developments in this area to ensure that we deploy our resources and prioritise risk in the most effective way possible.

Our People, Technology and Capability

We are a large organisation with just over 7,000 staff in 29 locations nationwide, and our people are key to our success. We remain committed to building our capability as an organisation, and continue to invest in our people. During 2023, we appointed 1,016 staff through recruitment across all grades, and almost 40,000 training days were delivered to Revenue staff.

Our success in carrying out our role is further underpinned by our ability to harness innovation in technology and business practices. This enables us to respond effectively to existing and emerging challenges, changes in taxpayer behaviour and changes in the business and economic environment. Our technical implementation of the Central Electronic System of Payment, which is our first end-to-end cloud delivered system, will allow us to leverage AI solutions to capitalise on the growing exchange of data on an international level, with a view to addressing the tax challenges arising from digitalisation and globalisation. We also utilised AI and Natural Language Processing techniques to simplify and expedite our responses to taxpayer contacts, a vital development given the growing size and complexity of the tax base.

We remain dedicated to our vision of being an employer of choice and place the safety and wellbeing of our people at the heart of everything we do. In 2023 we carried out our first staff survey since the introduction of blended working, with the results providing very good indicators for job performance, job satisfaction, wellbeing and overall health among our people. We also hosted townhall sessions throughout the country during 2023 to enhance employee engagement and provide an opportunity for open dialogue across all levels of the organisation. The results from the survey and discussions at the townhall events will inform our approach to how we work in the future, and ensure that we deliver on our mandate and remain an employer of choice.

Looking Ahead

As we move into our second century of service to the State, we remain committed to supporting taxpayers to maintain high levels of voluntary compliance. We will continue to provide high-quality digital offerings, enabling taxpayers to engage with us at a time and place of their choosing, whilst also supporting those who cannot use our online services, aiming to make it easier for all taxpayers to self-manage their tax affairs.

We will remain alert to and proactive in identifying and addressing non-compliance in all forms, using our risk-based approach to minimise the burden on compliant taxpayers. We will also maintain our focus on smuggling and illegal activity, working in partnership with national and international crime prevention partners and deploying our full range of assets. As part of this work, we will continue to fully leverage our extensive data and intelligence holdings to further strengthen our understanding of compliance behaviour, particularly among cash businesses and the shadow economy, and assist us in identifying and dismantling core supply chains used in illegal trade.

We have been working with the Department of Social Protection and Workplace Relations Commission to update the Code of Practice on Determining Employment Status, and

separately on the development of our own guidelines on the impact of the Supreme Court judgement in *The Revenue Commissioners v. Karshan (Midlands) Ltd. t/a Domino's Pizza*. Both documents will be published in coming weeks and the classification of employment status will continue to be a focus area for our compliance activity. In the interim, businesses that engage contractors, sub-contractors or other workers on a self-employed basis are encouraged to continue familiarising themselves with the judgement. We will work with employers who, having considered the impact the judgement may have for them, wish to regularise their position as set out in our Code of Practice for Revenue Compliance Interventions.

One of our key priorities for 2024 is to proactively manage the Debt Warehouse Scheme, and we will support viable businesses in the scheme to exit the warehouse through tailored payment agreements, whilst keeping up to date with their current pay and file obligations. We will also continue to fully utilise all elements of our Debt Management Service system to reduce the balance of non-warehoused debt available for collection.

We will work with affected taxpayers, businesses and agents to ensure the successful implementation and compliance with new taxes, particularly on the application of the Pillar Two Global Anti-Base Erosion rules. We will proactively engage with taxpayers and their agents on the administrative framework to deliver these new rules, and provide clear and comprehensive guidance on how the new rules will work, and will continue to contribute to ongoing discussions with the OECD, EU Commission and other relevant stakeholders.

We will continue our programme of work to advance the modernisation of taxes and duties. This will include a review of withholding taxes, such as the Relevant Contracts Tax. As part of this review, we will examine the extension of the scope of Relevant Contracts Tax to sectors where subcontracting exists, where people are correctly self-employed rather than employed, and scenarios where corporate structures are a feature of contracting.

We will also continue our programme of consultation on the modernisation of VAT reporting for both cross-border and domestic transactions. During 2023 we launched a consultation seeking views on how digital advances, including the introduction of real-time digital reporting supported by eInvoicing, can be used to modernise Ireland's VAT Invoicing and Reporting System. The initial phase of the consultation covered the modernisation of Business to Business (B2B) and Business to Government (B2G) VAT reporting. We received over 1,100 submissions from stakeholders during this first stage of the consultation and will publish our findings in respect of same in due course.

Further phases of the consultation will be launched as reform proposals take clearer shape, are tested, refined and put into operation. These further stages will explore Business to Consumer (B2C) trade, the approach to VAT payment and repayments and accounting for VAT. We will also provide ongoing support to the Department of Finance in respect of the development of the European Commission's proposals on VAT in the Digital Age.

We will continue to support business and trade as they continue adjusting to the UK Government's import requirements. In response to changing trade patterns following the UK's exit from the EU we will continue to work with the Office of Public Works and other government Departments on the development of a permanent State facility in Rosslare Europort, work on which commenced in July 2023. These facilities will replace the temporary infrastructure which was put in place in Kilrane to facilitate Customs, Sanitary and Phytosanitary and official food controls following the departure of the UK from the EU. This major infrastructure project will provide enhanced facilities for the administration of regulatory controls and examinations. The facilities will also see the provision of a fixed x-ray scanner, which will provide state of the art scanning technology to further enhance customs detection capabilities.

We will also continue to support the Department of Finance in relation to the evolving and complex international tax and customs agenda. This includes, but is not limited to, the following.

- The advancement of a comprehensive proposal to reform the EU Customs Union to reduce the burden for business while also addressing fiscal and non-fiscal risks, particularly those relating to eCommerce.
- Contribute to the work of the World Customs Organisation and discussions relating to the modernisation of customs infrastructure, donor funding, and capacity building through our position on the Policy Commission.
- The progression of green customs initiatives, such as the Carbon Border Adjustment Mechanism.
- The continued implementation of the Two-Pillar solution.
- Analysing EU proposals regarding the modernisation of international taxation of companies, such as VAT in the Digital Age and initiatives on the establishment of a head office tax system and easing of withholding tax relief procedures, to boost cross-border investment and help fight tax abuse.

The security of our systems and data will remain a fundamental priority going forward, and we will continue to be vigilant and to invest in and upgrade our security infrastructure, resilience, and responsiveness. We will also remain committed to our plan to improve sustainability across the organisation, to address the challenges of climate change and reduce our carbon footprint.

Finally, we acknowledge that our continued success in delivering on our mission and upholding our key values is down to the hard work of our staff. We thank them for their professionalism, commitment and dedication, without which our achievements during 2023 would not have been possible.

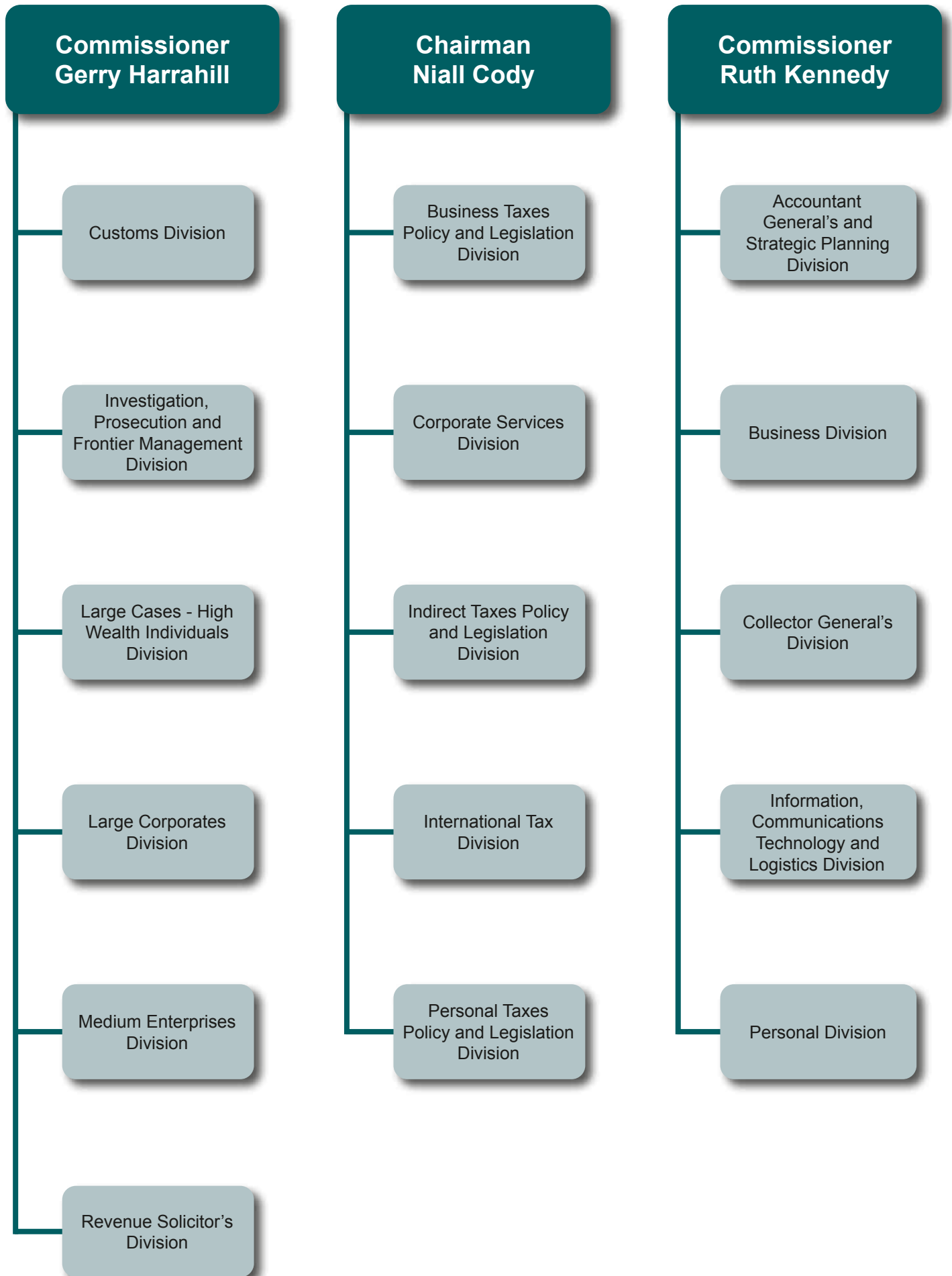


*Ruth Kennedy
Commissioner*

*Niall Cody
Chairman*

*Gerry Harrahill
Commissioner*

2023 Organisational Structure



Revenue Management Committee at Assistant Secretary Level



John Barron
Information, Communications Technology and Logistics Division

Responsible for the provision of secure, reliable and quality information and communications technology services to help drive the further transformation of Revenue business processes. Also responsible for the management and delivery of logistical services central to running Revenue.



Brian Boyle
Accountant General's and Strategic Planning Division

Responsible for overseeing the development and implementation of business policies, monitoring and evaluating national tax compliance risks. Responsibilities also include performance measurement and reporting, statistics and economics research, financial management and accounting, banking functions, communications and knowledge management.



Noel Brett
Business Division

Responsible for the management and development of service, compliance and audit functions for entities registered for VAT, RCT, Customs and Excise. Also responsible for excise license entities with trade or professional income, proprietary directors and subsidiaries/parents of Business Division companies.



Orla Campbell
Corporate Services Division

Responsible for Revenue's human resource management strategies, including workforce planning, recruitment, training and capability development, organisational development, administrative budget management, governance, information compliance and corporate reform.



Florance Carey
Customs Division

Responsible for the development of customs legislation and systems, and for ensuring the implementation of customs controls. Also responsible for influencing the development of EU policy on all customs related matters, including implementation of the EU Customs Code and representing Revenue's and Ireland's interests at various international fora.



Eugene Creighton
International Tax Division

Responsible for international engagement on direct taxation policy and on operational matters that include transfer pricing-related negotiation and EOI with other tax authorities. Also responsible for monitoring and updating Ireland's tax treaty network.



Jeanette Doonan
Business Taxes Policy and Legislation Division

Responsible for the policy, legislation and interpretation functions for CGT, CT, and other business taxes. Also responsible for dealing with the administrative aspects of various schemes and reliefs, including Film Relief, R&D tax credit, Capital Allowances and business incentive schemes.



Orla Fitzpatrick
Medium Enterprises Division

Responsible for the management and development of service, compliance and audit functions for medium enterprises and proprietary directors, subsidiaries/parents of Medium Enterprises Division companies, Government Departments and public bodies. National responsibility for the delivery of the RTS.



Deirdre Hanlon
Indirect Taxes, Policy and Legislation Division

Responsible for Revenue's contribution to the development of VAT and the various excise duties at national and EU level, and for managing policy, legislation and interpretation functions for these indirect taxes.



Joe Howley
Collector General's
Division

Responsible for the collection of taxes and for the implementation of debt management programmes, including appropriate interventions to maximise timely compliance and debt enforcement action against those who fail to comply. Also responsible for the Central Repayments Office and for VIES, Intrastat and Mutual Assistance.



Tom James
Personal Taxes
Policy and
Legislation Division

Responsible for the policy, legislation and interpretation functions for personal taxes, capital taxes (excluding CGT), property taxes (LPT and VHT), RCT, PSWT, Revenue powers, penalties, interest, taxation of pensions, global mobility issues and tax appeals.



Maura Kiely
Revenue Solicitors
Division

Responsible for providing comprehensive legal support services for Revenue including in the conduct of litigation and appeals and in the prosecution of criminal offences.



Breda Ruddle
Large Cases - High
Wealth Individuals
Division

Responsible for the management and development of service, compliance and audit functions for the wealthiest individuals in the State and for pension schemes and retirement funds. Also responsible for challenging tax avoidance transactions including the use of the General Anti-Avoidance Rule.



Lynda Slattery
Investigation,
Prosecution
& Frontier
Management
Division

Responsible for leading Revenue's criminal investigation function, ensuring overall supply chain safety and security, managing EU external borders and implementing national level prohibitions and restrictions. Also responsible for Revenue's national investigation functions and the conduct of relevant operations aimed at cross-border fraud, drug smuggling and diversion of taxable goods.



James Twohig
Personal Division

Responsible for the management and development of service, compliance and audit functions for individuals with PAYE income only or with self-assessed non trading/ professional income and other entities such as trusts, charities and sporting bodies. Also responsible for LPT, VHT and Stamp Duty Services.



Eugene Creighton
Large Corporates
Division

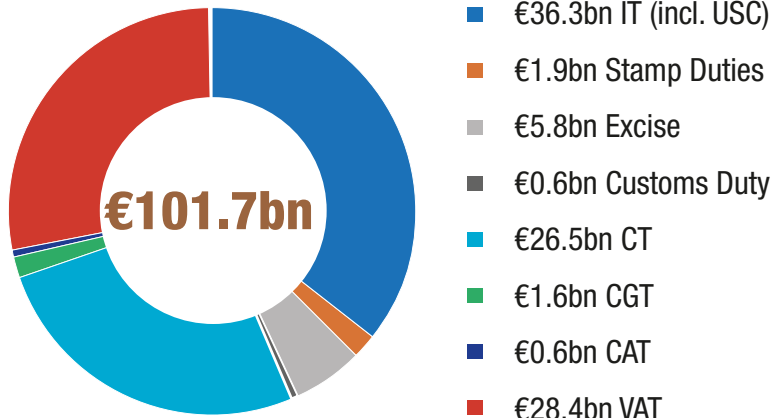
Responsible for the management and development of service, compliance and audit functions for the largest businesses in the State and also for certain entire sectors, such as banking, insurance, aircraft leasing, Section 110 companies and investment funds. Also responsible for challenging CT avoidance transactions including abusive transfer pricing.

Main Results 2023

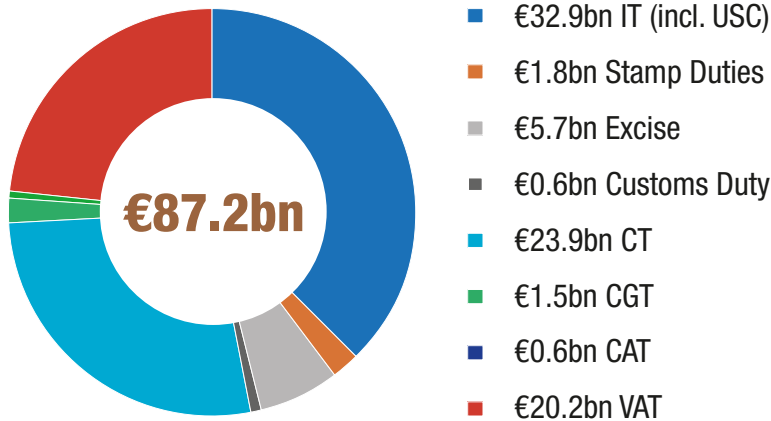
Total gross receipts of €127.9 billion collected, including €101.7 billion in gross tax receipts and €26.3 billion in non-Exchequer receipts. Net tax receipts were €87.2 billion.

Cost of Revenue administration: €0.6 billion.

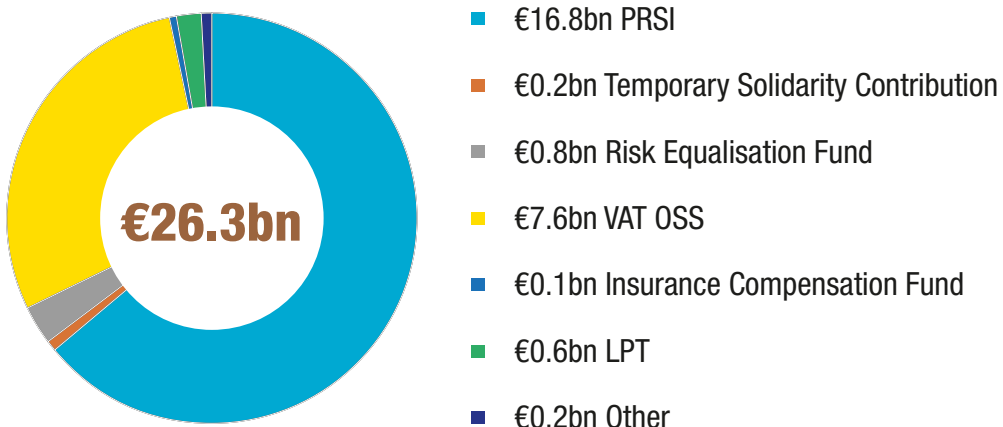
Gross Tax Receipts



Net Tax Receipts



Collection for other Departments & Agencies



Collection of Taxes and Duties

99% timely compliance rate for large cases, and 98% for medium cases

91% timely compliance rate for all other cases, up from 88% in 2022

Non-warehoused debt available for collection at 31 December 2023 was €1.4bn

€1.756bn warehoused for 57,811 businesses, at 31 December 2023

35,905 cases, to the value of almost €655m, referred to enforcement

11,159 Phased Payment Arrangements, valued at €406m, in place at 31 December 2023

Service for Compliance

PAYE Customer Survey

72% of respondents indicated that they were satisfied, or very satisfied, with our services

Debt Warehouse Scheme

The balance in the warehouse at 31 December 2023 was owed by 57,811 business, with almost 70% of those owing less than €5,000

Facilitating Legitimate Trade

54.2m Customs Declarations processed and 89% of GB inbound movements green routed

Confronting Non-Compliance

Seizures

20,596 seizures of drugs and excisable products, valued at €382m

€804m

Yield arising from audit and compliance interventions, and avoidance cases

Prosecutions

211 convictions secured and total fines of €554,180 imposed

Our People, Technology and Capability

57%

Share of senior management positions currently filled by women

7,033

Number of permanent staff employed at 31 December 2023

90%

Share of staff who would recommend Revenue as a good place to work

Main Results 2023

Collection and Compliance

- €127.9 billion in Gross Receipts collected (Table 1)
- €26.3 billion in Gross non-Exchequer receipts was collected on behalf of other agencies (Table 1)
- Net Exchequer receipts for 2023 were €87.2 billion, up 6% on 2022 receipts (Table 2)
- 99% timely return/payment compliance rates for large sized businesses and 98% for medium sized businesses, with very high compliance levels maintained overall (Table 6)
- Debt available for collection was €1.4 billion, up €0.1 billion (8%) on 2022
- Debt available for collection as a percentage of gross receipts was 1.07%, down from 1.08% in 2022

Service for Compliance

- 1.7 million telephone calls answered (Table 3)
- 4.2 million items of correspondence (letters, secure email, online enquiry, etc.) dealt with (Table 3)
- Launched a new Non-Resident Landlord Withholding Tax system, to ease the burden on tenants, collection agents and Non-Resident Landlords (NRLs)
- Developed a bespoke tax education resource for Transition Year students
- Introduced a number of measures through our engagement on the Tax Administration Liaison Committee (TALC), to streamline administrative processes
- Hosted an extensive number of informational webinars and presentations on a wide range of topics throughout the year, including the Debt Warehouse Scheme (DWS), Enhanced Reporting Requirements (ERR) and the TBESS
- Published timely guidance to support taxpayers in understanding their obligations under newly introduced taxes, including Vacant Homes Tax (VHT) and the Defective Concrete Products Levy (DCPL)
- Launched an “Age Week” initiative to support those taxpayers aged 65 and over
- Attended over 100 outreach events nationally

Confronting Non-Compliance

- €787 million in yield, including almost €139 million in interest and penalties, arising from over 290,000 audit and compliance interventions (Tables 14A, 14B and 14C)
- €16.5 million in yield, including €5.2 million in interest and penalties, arising from 85 tax avoidance cases
- €25.6 million in tax settlements, including €11.7 million in interest and penalties, in respect of 73 taxpayers published in Iris Oifigiúil (Tables 16 and 17)

- 21 criminal convictions for serious tax and duty evasion (Table 22)
- 190 convictions and fines amounting to €554,180 secured in respect of a range of summary offences (Table 22)
- 9,217 drug seizures valued at almost €302 million (Table 18)
- 69.5 million cigarettes and 10,191kgs of tobacco seized, valued at €55.7 million and €7.7 million respectively (Table 19)

Supporting Tax Policy and Reform

- €153.8 million of TBESS payments were approved in respect of 62,604 claims
- €1.756 billion in tax debt was warehoused for 57,811 businesses, with almost 70% of those businesses having warehoused debt of less than €5,000
- 11,159 Phased Payment Arrangements (PPAs) covering €406 million were in place at the end of 2023, with 2,116 of those PPAs covering €158 million of warehoused debt
- Worked with the Department of Finance to legislate for the introduction of Pillar Two Global Anti-Base Erosion (GloBE) rules
- Engaged extensively with stakeholders to implement necessary system updates ahead of the commencement of ERR
- Launched a public consultation on the modernisation of Ireland's VAT system
- Developed and launched an online portal for the administration of VHT

Managing Non-Warehoused Debt

- Total debt at 31 December 2023 was €3.4 billion
- Debt under collection was €1.37 billion, €0.17 billion of which was less than 2 months old, €0.4 billion of which was between 2 and 12 months old and €0.8 billion of which was greater than 12 months old
- Debt under appeal was €329 million, and a further €65 million was subject to ongoing insolvency proceedings
- Referred 35,905 cases, with a value of €654.9 million for enforcement (Table 7)

Enhancement of Online Services

- 13.3 million electronic payments made to Revenue with a value of €121.6 billion (Table 3)
- 1.9 million electronic repayments made to taxpayers with a value of €12.9 billion (Table 3)
- 5.5 million electronic returns processed, an increase of one million since 2022 (Table 3)
- 3.8 million individual taxpayers were registered for myAccount at the end of 2023, an increase of 6% from 2022
- 24% of myAccount activity was initiated via the MyGovID portal, up from 16% in 2022
- Almost 1.4 million PAYE IT Returns processed in respect of the 2022 year of assessment, a 20% increase on the number processed in 2022 for the 2021 year of assessment

- Refunds totalling €684 million paid to taxpayers' bank accounts in respect of all 2022 PAYE IT Returns processed during 2023

Payroll Reporting

- 6.6 million successful payroll submissions
- 197,022 employers (including pension providers) made submissions
- 3.7 million employees and pension recipients recorded through Revenue systems
- €133.7 billion gross pay and pensions reported
- €22.7 billion IT paid through Revenue payroll reporting
- €4.8 billion USC paid through Revenue payroll reporting

Customs and Trade facilitation

- 54.2 million customs declarations (import, export, transit) processed (Table 13)
- 400,423 freight vehicle movements into Ireland from GB: 89% Green Routed, 9% Orange Routed, 2% Red Routed
- 10,100 new customs registration Economic Operator Registration and Identification numbers issued

Playing Our Part Internationally

- 2,081 Mutual Assistance requests received and 362 requests issued by Revenue (Table 23) under the provisions of Ireland's Exchange of Information (EOI) agreements
- Participated in a number of automatic EOI with other tax administrations worldwide
- 51 Mutual Agreement Procedures (MAPs) completed following engagement with Competent Authorities of other jurisdictions to eliminate double taxation in relation to international tax disputes and one bilateral Advance Pricing Agreement (APA) concluded in order to prevent transfer pricing disputes (Tables 11 and 12)
- Signed a protocol to incorporate Base Erosion Profit Shifting (BEPS) minimum standards to our limited scope Double Taxation Agreement (DTA) with Jersey
- Assumed our position on the World Customs Organisation (WCO) Policy Commission

Collection of taxes and duties

We play a vital role in the economy by securing taxes and duties due to the State. We achieve this by providing excellent service for compliance and delivering a risk focused, effective and proportionate response to non-compliance, reflecting taxpayer behaviour.

Gross receipts were €127.9 billion in 2023, including €26.3 billion in non-Exchequer receipts collected on behalf of other Departments, agencies and EU Member States (Table 1).

Net Exchequer receipts of €87.2 billion were up by almost 6% or €4.9 billion on 2022, with the largest tax receipts arising from IT, at 38% or €32.9 billion, CT, at 27% or €23.9 billion and VAT, at 23% or €20.2 billion (Table 2).

Net non-Exchequer receipts of €26.3 billion included almost €16.8 billion in respect of PRSI and €7.6 billion in respect of VAT OSS Schemes. It also included almost €0.6 billion in respect of LPT, a tax administered and collected by Revenue with net receipts transferred to the Local Government Fund.

Overall timely compliance rates for 2023 remained strong. Reflecting the continued culture of strong voluntary compliance, timely compliance rates in 2023 were over 99% for large cases and 98% for medium cases. Timely compliance rates for all other cases in 2023 was 91%, up from 88% in 2022 (Table 6).

Total debt was €3.4 billion gross. This included almost €1.8 billion of warehoused debt. The balance of debt in the warehouse had decreased by €1.4 billion since January 2022. The balance remaining in the warehouse at 31 December 2023 was owed by 57,811 businesses, with almost 40,000 (70%) of those having debt less than €5,000.

Non-warehoused debt available for collection increased by 8% compared to 2022, to €1.4 billion. A further €329 million was under appeal, while €65 million was subject to ongoing insolvency proceedings. During 2023 we referred 35,905 cases, with a value of €654.9 million for enforcement.

A total of 11,159 businesses and individuals had PPAs covering €406 million of debt in place at the end of 2023. Of these 11,159 PPAs, 2,116 included warehoused debt totalling €158 million.

Vacant Homes Tax

VHT is an annual self-assessed tax that was introduced through Finance Act 2022, as part of the Government's "Housing for All" strategy. The key objective of the tax is to increase the supply of homes available for rent or purchase, by encouraging the owners of vacant residential properties to bring those properties back into use.

VHT only applies to properties that meet both of the following conditions:

- 1) are residential properties for the purposes of LPT, and
- 2) were occupied for less than thirty days in a chargeable period.

VHT does not, therefore, apply to derelict or uninhabitable properties. In addition, VHT does not apply to residential properties which were sold during the relevant chargeable period, or subject to a tenancy that has been registered with the Residential Tenancy Board. Additional exemptions are available, and can be claimed when a VHT return is being filed.

The first chargeable period for VHT was 1 November 2022 to 31 October 2023, and the deadline for returns in respect of that period was 7 November 2023. A register of vacant homes and associated chargeable persons did not exist prior to the introduction of VHT, and we therefore began work to establish this register during 2023. In addition to recording the details of those properties which have been entered on the VHT portal, we have carried out a number of correspondence campaigns, writing to property owners where the data available to us indicates that they may have a liability to VHT.

The first of these correspondence campaigns was carried out in September 2023, when we wrote to the owners of approximately 25,000 properties. We used our own records, together with data from ESB Networks and An Post's property database, GeoDirectory, to identify this initial subset of properties. We will continue our work to develop the register during 2024.

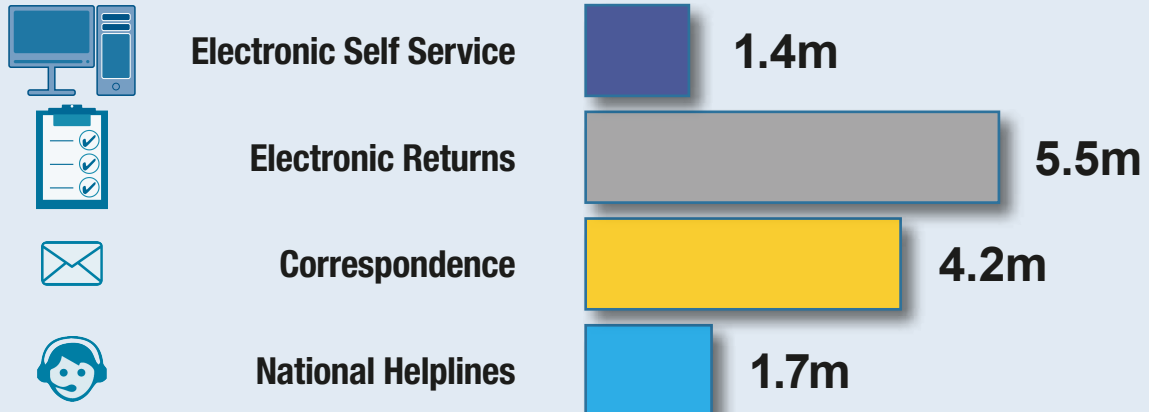
To facilitate relevant property owners in meeting their VHT pay and file obligations, we developed and launched an online VHT Portal on 25 September 2023. We also published detailed guidance on our website, carried out a communication campaign and delivered a comprehensive VHT training programme to support our staff. As at 31 March 2024, we have responded to over 6,500 online queries relating to VHT.

The online VHT portal guides property owners through a simple three-step process to review their details, submit their return and make their payment, if necessary. The system calculates the VHT amount due for property owners. For the first chargeable period, this was set at three times the property's existing base LPT liability before any Local Authority adjustment is applied. For the chargeable period ended 31 October 2024 and subsequent chargeable periods, the VHT charge will be increased to five times the property's existing base LPT liability before any Local Authority adjustment is applied.

As at 31 March 2024, the status of over 67,000 properties has been confirmed for the purposes of VHT for the chargeable period ended 31 October 2023, with approximately 59,000 of these properties being declared as occupied. Approximately 6,000 properties have been declared as vacant, with exemptions being declared in respect of approximately 2,500 of these properties. Approximately 3,500 properties have a liability to VHT, amounting to €2 million.

Service For Compliance

Taxpayer Contacts in 2023



PAYE IT Returns



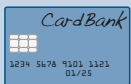
1.4m PAYE IT Returns processed in respect of the 2022 year of assessment, with refunds totalling **€684m** paid to taxpayers' bank accounts

Tax Opinions and Confirmations



333 opinions or confirmations issued through our RTS
80 Relevant Tax Opinions issued

Electronic Payments and Repayments



13.3m electronic payments, to the value of **€121.6bn**, made to Revenue

2m electronic repayments, to the value of **€12.9bn**, made by Revenue

Customs Trade Facilitation



54.2m Customs Declarations processed, up 11.3m (26%) from 2022

Service For Compliance

Our core task is to fairly and efficiently collect the taxes and duties due to the State. We deliver on this core task through our agile and responsive service for compliance delivery model that is based on the evolving needs of taxpayers and tax agents, and the continually changing economic and business environments they operate in.

We continue to refine and deepen our segmented approach of service delivery in a manner that supports and facilitates high voluntary compliance levels. Key to our achievements in this regard are:

- delivering quality service across a range of delivery platforms in a cost-efficient way,
- developing further opportunities to leverage the benefits of technology and data insights across our business engagements to improve taxpayer experience and minimise the risk of inadvertent non-compliance,
- continually refining and refocusing our service delivery model to take account of the needs of taxpayers, changes in business models and the role of tax agents and intermediaries,
- providing clear, comprehensive, and up-to-date information to taxpayers and tax professionals on our website,
- ensuring our service results in the right outcome for taxpayers and Revenue,
- seeking to minimise compliance costs for taxpayers, and
- reducing the need for taxpayers to contact us.

Facilitating Voluntary Compliance

We remain committed to supporting a culture of high voluntary compliance and provide services and guidance that make it as easy as possible for taxpayers to understand and comply with their tax obligations.

A Preliminary End of Year Statement (PEOYS) is made available to all PAYE employees at the end of each year, and is easily accessible in myAccount. The PEOYS provides a preliminary calculation of an employee's IT and USC for the year, and indicates whether their tax position is balanced, underpaid, or overpaid.

The PEOYS is based on information available to us, including pay and tax details reported by employers and pension providers and Department of Social Protection (DSP) payments. As such, if an employee wishes to claim additional tax credits or reliefs or declare other income earned outside the PAYE system, they must complete a PAYE IT Return for the year. We will then generate a Statement of Liability confirming the final tax position for that year. Therefore, for the vast majority of PAYE taxpayers, filing a PAYE IT Return is a straightforward process they can complete themselves through our quick, easy and free to use myAccount service.

During 2023, we processed nearly 1.4 million PAYE IT Returns in respect of the 2022 year of assessment. This is a 20% increase on the number of PAYE IT Returns processed in 2022 for the 2021 year of assessment. Of the 2022 PAYE IT Returns processed during 2023:

- 952,471 resulted in an overpayment of tax, and €684 million has been refunded to taxpayers' bank accounts in respect of these returns,
- 247,184 were balanced, and
- 174,204 resulted in an underpayment of tax, with total underpayments of €44 million being

collected through a reduction in the taxpayers' tax credits from 2025.

Work has been ongoing to raise awareness among PAYE taxpayers of the availability of the PEOYS, and the process by which they can finalise their tax position and claim any refund they may be due.


During 2023 we wrote to over 96,000 individuals who, according to their PEOYS, may have either overpaid or underpaid tax in one or more of the tax years 2019 – 2022 inclusive, advising them to file a PAYE IT Return. As at 31 March 2024, we had received approximately 122,000 returns from over 47,000 of those individuals that we wrote to in 2023 as part of this programme. A total of €45.8 million has already been refunded to taxpayers' bank accounts in respect of these returns.

This campaign was a continuation of correspondence we issued during 2022 and we will be continuing this action in 2024, writing to those individuals who, according to their PEOYS, may have either overpaid or underpaid tax in one or more of the tax years 2020 – 2023 inclusive. This letter campaign will build upon an extensive public information campaign we launched for PAYE taxpayers in January 2024.

We continued to use all information available to us, including third-party information from a range of sources, to pre-populate annual tax returns. The 2022 year of assessment was the first complete year of eProfessional Services Withholding Tax (PSWT), and during 2023 payment notification data were pre-filled on the self-assessed taxpayer IT Return for the first time. Some 7,850 returns were populated with payment notification data, to the value of €655 million.

During 2023, we also pre-populated the following information on self-assessed IT Returns:



- payments made by the Department of Agriculture, Food and the Marine (DAFM),
- tenancies registered with the Residential Tenancies Board,
- Housing Assistance Payments scheme payments made, and
- information from third-party returns filed by letting agents.



**It's quick.
It's easy.
And it's free.**

To ensure you are claiming all tax credits and reliefs you are entitled to, simply log on to www.revenue.ie/myAccount and see for yourself. You also need to tell us about any income you have earned outside the PAYE system.

If we owe you money, you'll get a refund into your bank account within days. If you owe us money, we'll work with you to find a suitable payment option.



Revenue 2024 information campaign

Revenue Outreach Events

We have an extensive outreach program, as part of which we attend local and national events and visit schools. We also host events and live webinars to inform and support taxpayers with their tax affairs, and facilitate stakeholder engagement. This program provides an excellent range of opportunities for us to engage and interact directly with taxpayers and stakeholders.

During 2023, almost 200 staff across all areas of Revenue attended over 100 local and national events, during which attendees engaged positively with our representatives on a wide range of topics. Some of the events we attended during 2023 included:

- the DBI Digital Summit in Dublin,
- the Ideal Homes Exhibition in Dublin,
- the National Ploughing Championship in Laois,
- the Pregnancy and Baby Fair in Dublin,
- the Summer Show in Cork,
- the 50 Plus Show in Cork, Dublin and Galway, and
- the Property Show in Dublin.



Revenue staff attending the National Ploughing Championship

Representatives from our Personal, Business, Collector General's and Medium Enterprises Divisions also gave presentations and hosted webinars at numerous events with business and industry experts, and tax agent representative bodies, over the course of 2023. These events covered a wide range of topical tax issues such as the TBESS, the DWS, the Small Company Administrative Rescue Process (SCARP), ERR, the share schemes project, learnings from COVID-19 related wage subsidy schemes and post COVID-19 compliance activity.

A school pilot project was also initiated in 2023, with schools in Cork and Galway participating. Information events delivered as part of this project were designed with a particular focus on the needs of younger people, with the goal of offering practical and useful information to assist them in understanding their tax obligations and entitlements. During the events, representatives demonstrated how to register for and access our myAccount service using both MyGovID and the Revenue website. This outreach project will continue in 2024.

We also designed a bespoke tax education resource for Transition Year students, with a view to improving tax literacy amongst young people, empowering them to manage their own tax affairs and encouraging the use of Revenue's online services. In developing this resource, we collaborated extensively with a wide range of bodies across the education sector to ensure the content met the needs of its audience.



Revenue staff attending Transition Year Fair

We attended a number of Transition Year fairs and events to promote the launch of the "Introduction to Tax" Module, and 927 students had commenced the module by 31 December 2023. These events also provided an opportunity to promote Revenue as an employer of choice. All material related to the Introduction to Tax module is available to download from our website for free, and we will continue to engage with stakeholders in the education sector to promote awareness of the module and these resources throughout 2024.

Share-based remuneration continues to form a key element of remuneration packages provided by some employers, as a tax-efficient means of attracting and retaining employees. We do, however, recognise the difficulties some employees experience in understanding the self-assessment tax obligations arising in respect of same. To address this, we communicated directly with approximately 7,000 employees in May 2023 reminding them of their filing obligations relating to Relevant Tax on Share Options, IT and CGT.

Finance (No. 2) Act 2023 introduced new provisions which transfer the reporting requirements in respect of gains realised on share-based remuneration from self-assessment to the PAYE system. As a result, the employer will be responsible for accounting for the tax due as part of their payroll process. This treatment will apply to gains realised on or after 1 January 2024. Gains realised on or before 31 December 2023 will remain taxable under self-assessment.

Enhanced Reporting Requirements

The ERR, which were introduced through Finance Act 2022, came into effect on 1 January 2024. The items that come within the scope of the ERR are the small benefit exemption, the remote daily working allowance and untaxed travel and subsistence payments.

In line with our approach to the introduction of other reporting regimes, we engaged extensively with stakeholders prior to the commencement of the ERR. Our engagement with 3rd party software providers throughout 2023 was key to facilitating the integration of the new reporting system with existing expense and payroll software packages. We held regular meetings with these software providers throughout 2023, and will continue to do so as employers familiarise themselves with the new reporting mechanisms.

We confirmed in December 2023 that we will be operating a service for compliance approach in respect of the ERR until the 30 June 2024, which focuses on supporting those employers who are attempting to comply with the new requirements. Employers are, however, still expected to take all reasonable steps to ensure they fulfil their reporting obligations. To that end, we published an information hub on our website, setting out comprehensive guidance and hosting support videos for employers and their representatives.

Our change management team has also been running an extensive series of free informational webinars for all employers and representative bodies since September 2023. As at 31 March 2024, we had hosted almost 35 of these webinars and they have been extremely well attended, with upwards of 1,000 participants joining individual events. During these webinars our team provide key information on what is reportable under the ERR and demonstrate how the reporting mechanism works. Attendees also have an opportunity to ask questions on the new reporting obligations. In addition to this, we participated in employer and industry-led sessions with members of agent professional bodies and their clients, and engaged directly with large scale employers in the case base.

We will continue this engagement during 2024 as needed, and we have also committed to establishing a TALC sub-committee to deal specifically with ERR matters.

As at 31 March 2024, almost 287,000 submissions have been received from approximately 30,000 employers, in respect of more than €310 million in payments and benefits provided to over 400,000 individual employees. The payments and benefits reports are made up of almost €270 million in untaxed travel and subsistence payments, approximately €38 million in qualifying incentives under the small benefit exemption and the balance of approximately €2.4 million for the remote working daily allowance.

The real-time data provided by employers through the ERR will assist us in assessing risks associated with these benefit and payment types, and will enable us to focus our compliance activity on the riskiest cases and reduce the likelihood of a compliance intervention, and associated costs of same, for compliant taxpayers. The obligation to report in real-time is also likely to result in tighter controls being implemented by an employer to ensure it is satisfied that the specific payments and benefits are correctly treated as not being subject to tax.

The **DCPL** came into effect on 1 September 2023. The levy applies to the first supply of a defined list of certain **concrete products** and is calculated at a rate of 5% of the open market value of the products concerned. Prior to the commencement of the levy, we contacted over

1,000 businesses and their agents in the concrete industry, as well as industry bodies, to increase awareness of the levy and to outline the supports available to aid compliance with the DCPL.

The Finance (No. 2) Act 2023 introduced changes to the DCPL, providing for the removal of ready-to-pour concrete used in the manufacture of pre-cast concrete products from its scope, with effect from 1 January 2024. The Act also provides for a refund of the DCPL incurred in respect of the ready-to-pour concrete used in the manufacture of pre-cast concrete products between 1 September 2023 and 31 December 2023. The refund scheme has been operational from 1 January 2024 and all refund claims must be submitted by 30 April 2024.

The **Revenue Technical Service (RTS)** plays a pivotal role in promoting voluntary compliance and is an essential support system for individuals and businesses. Operating across Revenue, the service addresses complex technical issues, providing clarity for both agents and taxpayers by giving them a means to formally seek an opinion or confirmation where there is a doubt in relation to the application of tax law for specific transactions or situations. During 2023, 333 opinions or confirmations were issued.

Revenue opinions have a maximum validity period of five years and in January 2023, we issued a reminder (eBrief No. 10 of 2023) advising that opinions provided between 1 January and 31 December 2017 were subject to review. Taxpayers wishing to continue relying on opinions issued during 2017 on or after 1 January 2023, in respect of a transaction, period or part of a period, were required to make an application for a renewal or extension of the opinion on or before 31 March 2023. We received applications to renew or extend six such opinions.

As distinct from the full range of opinions and confirmations provided through the RTS, **Relevant Tax Opinions** are those that are provided to companies and other entities only (not to individuals or for the benefit of individuals) and in respect of direct taxes only (e.g. CT, Business IT, Stamp Duty and CGT). Where a Relevant Tax Opinion has a cross-border element, it is exchangeable under the EOI instruments. During 2023, we provided 80 Relevant Tax Opinions on complex technical issues to companies and other entities (Table 10).

Our 24/7 **online PPA facility** continued to provide essential services to support viable businesses experiencing tax payment difficulties throughout 2023. This self-service facility provides up-to-date information on liabilities and outstanding returns, and guides the taxpayer through the application process to secure a PPA.

At the end of 2023, a total of 11,159 PPAs were being actively managed through the **Debt Management Service (DMS)** system. Once approved, taxpayers have considerable flexibility to self-manage the payment schedule in line with changing business needs.

Of the 11,159 PPAs in place at the end of 2023, 2,116 included warehoused debt. We will continue to be pragmatic in relation to the payment plans for warehoused debt, and will work with businesses in the DWS so that they can secure the viability of their business into the future. This is subject to the key requirement of the DWS that businesses continue to file their current tax returns and pay current liabilities as they fall due which will, in itself, be viewed as a key indicator of business viability. By remaining in the warehouse, businesses will benefit from the 0% interest rate and flexible payment options available in respect of warehoused debt. The consequence of not meeting these conditions is that the warehouse status is revoked, which will result in the standard interest rate of 8%/10% applying, and the immediate enforcement of all outstanding debt, including interest.

We service our policy of supporting voluntary compliance for large corporate groups through our **Co-operative Compliance Framework (CCF)**. Those large corporate businesses that participate in the framework benefit from having regular dialogue with us, which helps to provide long-term certainty in relation to tax and duty exposures, and an ability to predict, with reasonable confidence, what our position will be on any particular aspect of tax and duty

obligations. At the end of 2023, there were 125 corporate groups working with us in CCF. This is an increase of four from 2022.

During 2022 a comprehensive review of the CCF was carried out, and during 2023 we implemented a number of recommendations which arose from this review. One such change implemented related to risk review meetings, which are held with participating businesses and generally take place on an annual basis. It has now been determined that these meetings can take place on a less frequent basis, e.g., every 18 months or two years, where Revenue considers the group's tax affairs and/or group tax payments to be relatively low. Arising from risk reviews and other engagements under CCF, disclosures in the region of €26 million were received from these groups during 2023.

We also commenced the piloting of CCF in Public Bodies during 2023, in order to assist voluntary compliance in this sector. Expansion of this programme will be subject to ongoing review and evaluation during 2024.

Service Delivery

Over recent years we have seen an increased demand for 24/7 digital service offerings, with a high portion of taxpayer transactions moving online. It is also noted that taxpayers and their agents expect greater flexibility in their access to services, whether digital or not.

With that in mind, the focus of our service design is to provide a suite of online or digital services that leverages process automation, where appropriate, and that allows taxpayers and agents to self-serve to the greatest extent possible. Complementing this, we aim to give excellent service to those unable to avail of our online services.

myAccount is a single access point to our secure online services for individuals who are in receipt of income which is subject to tax under the PAYE system. **ROS** is a similar secure facility for self-assessed taxpayers to access our online services. Both services are available 24/7, year-round, and provide a quick and convenient way for individuals to access their tax records and manage their tax obligations.

Our myAccount service can be accessed through **MyGovID** or the Revenue website. In 2023, there were over 5.8 million myAccount logins or registrations using MyGovID, which represents 24% of all individuals using myAccount. Additionally, recognising the profile of those accessing myAccount for the first time (that is new employees registering their first employment), a new guide for first time employees was published to provide additional help with the processes to register for myAccount, and register a first employment.

85%

of respondents trust Revenue to keep their information safe

72%

of respondents are either satisfied or very satisfied with Revenue's services

70%

of PAYE taxpayers interacted with Revenue in the past 12 months

76%

of PAYE taxpayers have used myaccount

PAYE Customer Survey

During 2023 we conducted a survey among PAYE taxpayers, as part of our ongoing practice of engaging with taxpayers to seek their views and ensure their needs are being met.

PAYE taxpayers' trust in us, the way we administer the tax system and manage and protect their personal information, is an issue that is very important to us. The evolution of the digital economy and the increased threat of cyber-attacks has heightened the challenges associated with this responsibility, but 85% of survey respondents stated that they trust Revenue to keep their information safe, and this finding is welcome.

We are, however, cognisant of the views of the small minority (7%) who have concerns about the safety of their information, and we will do what we can to build their confidence and trust in us.

It is also welcome to note that a high proportion of survey respondents were either satisfied or very satisfied with the services we provide. Respondents in older age categories, those who engaged more frequently and those with higher earnings tended to indicate a higher level of satisfaction.

This is a noteworthy finding in the context of accelerated digitalisation across society, with growing consumer expectations on the availability of services in multiple channels and at times that suit them.

We have continued to evolve and invest in our response to taxpayers' ever changing needs. Our agility and responsiveness has helped maintain the high level of customer satisfaction, which is comparable to previous customer survey findings.

We thank all those who participated in the survey and will use the responses and feedback provided to assist us in continuing to understand and address taxpayer needs.

Our **website**, www.revenue.ie, provides vital information about our services and tax rules for taxpayers and tax agents. Information is tailored to meet the diverse needs of our website users, catering for a very broad range of taxpayers and tax professionals, setting out what are sometimes complex tax rules in as straightforward a way as possible.

We continue to prioritise the accessibility of our website to the widest possible audience, regardless of technology or ability. We also ensure that the information and guidance on our website is relevant, current and accurate by continually updating the content and by reviewing our website users' feedback carefully. For example, we redesigned and expanded the information that explains how pensions are taxed on our website during 2023, in response to feedback we had received.

Our **National Appointment Service** allows taxpayers to choose a time convenient for them to meet with a member of our staff, and eliminates waiting times. As part of this service we offer a virtual (video) appointment service, which gives taxpayers even greater flexibility and convenience, by eliminating the need to travel.

Recognising that not all taxpayers have access to the internet or a smart device, we introduced

an in-office virtual appointment service in the Letterkenny and Tralee offices during 2023. This service allows a taxpayer to conduct a virtual appointment from those offices, using Revenue facilities. It is expected that this service will be extended to further locations in 2024.

We also offer an in-person appointment service in our public offices in Dublin, Cork, Galway, and Limerick. Where taxpayers cannot avail of a virtual or in-person appointment at one of our public offices, appointments at other locations are facilitated on a case-by-case basis.

An appointment was not required for 87% of the enquiries received via the Appointment Line during 2023, with the callers being directed to the most appropriate service channel based on their individual needs. An appointment was required for the remaining 13% of enquiries and, over the course of the year, 195 virtual appointments and 2,036 face-to-face appointments were provided.

Revenue's **Irish Policy Unit** (Rannóg na Gaeilge) is based in Geata na Cathrach, Galway, and has national responsibility for managing Revenue's compliance with the provisions of the Official Languages Act 2003 and related Regulations, and for the implementation of Revenue's Irish Language Scheme commitments.

We have fully complied with all of our obligations in relation to the Act to date. In that regard, we have appointed a member of staff from senior management to oversee our compliance with our obligations under the Act, respond to all written communication in the official language through which it is received and issue all key publications in both Irish and English simultaneously. We have also met all of our obligations in relation to advertising, and advertising spend, in the Irish language and specifically through Irish language mediums.

The Rannóg na Gaeilge team provides a comprehensive translation service, ensuring that guidance and content published on the Revenue website is available in Irish. During 2023, in excess of one million words were translated.

The team also provides an Irish language service on our National PAYE, Business Taxes and Employer helplines, answering 4,595 calls during 2023. The team also held an outreach talk with final year students at the University of Galway, advising students on what actions they should take upon commencing employment, including how to set up myAccount.

We continue to carry out detailed analysis of taxpayer contacts to identify areas where taxpayers may be experiencing difficulties in meeting their tax and duty obligations and take action to proactively assist them.

In noting the challenges that some of those aged 65 and over face in engaging with our online services, we hosted an "**Age Week**" outreach event in our public office in Dublin during April 2023. The aim of the event was to enhance the support available to assist these individuals in meeting their tax obligations, promote the ease of use of our online services, and to reduce the compliance burden for these taxpayers.

Over the course of the week presentations and follow up question and answer sessions, covering a range of topics of particular relevance to this cohort, were delivered. This included LPT, accessing ROS and myAccount, self-assessment and CAT. The DSP, Age Action and the Citizens Information Board were also in attendance at the event.

Through this outreach programme we received direct feedback from attendees, which will form part of our continuous review of the service delivery channels we provide. As a result of the success of this event, we hosted a second outreach event for taxpayers aged 65 and over in our Dundalk Office in October 2023. Similar events will be rolled out nationally in 2024.

Understanding Taxpayer Needs

Factors such as rapidly changing business and economic environments, as well as a shift towards more flexible working arrangements in organisations across the country and globally, means that we need to continually engage with taxpayers and other key stakeholders to understand their differing and evolving needs. This engagement informs our service strategies, approach to contact channel management and systems design, with a view to sustaining high levels of voluntary compliance.

We engage and consult with agents, industry and business representatives through a range of initiatives and forums. Through TALC we discuss practical changes to achieve a more effective and efficient administration of the tax system, and support practitioners in the work they do to assist their clients to comply with their tax obligations on a timely basis.

During 2023 we continued to engage with practitioners on our Compliance Intervention Framework (CIF) through the TALC Audit Sub-Committee. This collaborative approach has allowed for constructive engagement on the practical and operational aspects of the framework as it has been implemented. We also delivered a number of **priority system enhancements**, which had been requested by practitioners through TALC. These developments included:

- simplifying the process for updating bank account details through our online services, for both tax payments and refunds,
- generating a single agent notification into the ROS inbox listing clients with the same compliance issue (e.g. outstanding IT and CT returns), in place of individual notices for each client, and
- committing to prioritise certain correspondence in the ROS inbox requiring attention within short timelines, such as correspondence relating to PPAs.

A number of additional TALC sub-groups were also established during 2023, to facilitate engagement between Revenue and representative bodies on relevant operational matters. This includes an ERR sub-group, which has been developed under the Direct and Capital Taxes Sub-Committee. In addition, work commenced to establish a new sub-committee to examine opportunities to simplify and modernise the administration of tax-based supports for small and medium sized businesses during 2023. This group was subsequently established in January 2024 with recommendations expected to be delivered later in the year.

Non-resident Landlord Withholding Tax System

A NRL is required to pay tax in the State on their Irish rental income. To do this, NRLs have the option of either engaging the services of a collection agent, or having their tenant withhold 20% of the rent payment due, and remit that to Revenue.

Historically, where a NRL appointed a collection agent, the collection agent was responsible for collecting the rent and filing an IT Return, for the rental income, on the NRL's behalf. Where a NRL did not appoint a collection agent, and tenants were making their rent payment directly to the NRL, the tenants were required to remit the tax deducted from the rental payments due, together with a Form R185 (Certificate of IT Deducted), by filing a PAYE IT Return after the end of the year. The NRL was then also required to submit their own self-assessed IT Return to declare the Irish rental income themselves, and then claim a credit for the tax deducted and remitted to Revenue by their tenants.

This system remained unchanged for years and Revenue recognised the complications it caused for some. Many collection agents expressed dissatisfaction at having to file returns for NRLs, and tenants who were paying rent directly to a NRL were often unaware of their responsibilities and, in some cases, were unaware that their landlord was not Irish resident.

Legislative provisions introduced through Finance Act 2022 facilitated our aim to modernise the existing process and introduce a real-time withholding mechanism. We implemented the necessary developments and the new Non-resident Landlord Withholding Tax system went live on 1 July 2023. This new system eases the administrative burden for both collection agents and tenants, and simplifies the process for NRLs to file a return.

The portal can be accessed through myAccount or ROS, and enables tenants and collection agents to make a rental notification when making payments to a NRL. This notification, and accompanying 20% payment, should be submitted to Revenue within 21 days of the rental payment being made.

Collection agents are no longer required to file a return on behalf of the NRL, and tenants are no longer required to include details of the tax withheld from the rental payment and remitted to Revenue on their own return. This means that NRLs are now required to file a self-assessed IT Return to declare their Irish rental income irrespective of whether they have appointed a collection agent. Revenue will, however, pre-populate NRL returns with details of rental payments made by the tenant and any credit due to the NRL for tax which has already been withheld and remitted.

In the nine months following the launch of the system almost 60,000 rental notifications were received through the portal and withholding tax of €24.8 million was remitted in respect of gross rental payments amounting to €124.2 million.

We **collaborate with Government Departments** to further support taxpayer needs, and some examples of this engagement during 2023 are as follows:

- we continued to liaise with the Department of Finance, Banking and Payments Federation Ireland and departing retail banks on the implementation of actions and supports required to minimise the disruption arising from the departure of two retail banks from the Irish banking market,
- we worked closely with the Department of Enterprise, Trade and Employment (DETE) to administer the (TBESS), which is funded by DETE,
- we participated in a DETE working group to propose policy solutions to transpose Article 2(1)(b) of Directive 2008/94/EC on the protection of employees in the event of the insolvency of their employer,
- we exchanged relevant information with the DSP to ensure that taxable income is recorded and taxed in a streamlined and efficient manner, and that citizens' social insurance records are populated with the relevant PRSI contribution information to enable their benefit and pension entitlements to be assessed as quickly as possible, and
- together with the Department of Justice and other stakeholders, including the Courts Service and the Insolvency Service of Ireland, we participated in a review group which

was tasked with looking at the role of sheriffs and considering if the nature of the role is currently in line with best international practice.

Temporary Business Energy Support Scheme

We continued to administer the TBESS on behalf of the DETE in 2023. The scheme supported qualifying businesses with increases in their electricity and natural gas costs during the period 1 September 2022 to 31 July 2023.

A business was eligible to make a claim under the scheme if it:

- satisfied the energy costs threshold, meaning that it had experienced an increase of 30% or more in the average unit price of its electricity and/or natural gas costs,
- carried on either a Case I trade or a Case II profession,
- was compliant with regard to tax registration, tax payments and filing of tax returns, and had been eligible for a tax clearance certificate throughout the claim period, and
- had been an eligible business throughout the claim period and intended to be an eligible business following the end of the claim period.

To assist businesses in applying for the scheme we recorded a number of how to videos, which we published on our website, and hosted numerous information webinars. We also responded to 41,000 items of correspondence with businesses. Revenue also issued communications, reminding eligible businesses to register for TBESS and submit claims, throughout the life of the scheme.

The final deadline for submitting claims under the scheme was 30 September 2023. Over the course of the scheme 62,604 claims, with a total value of €153.8 million had been approved. All recipients of the scheme were published on our website in November 2023.

In addition, we are represented on both the Insolvency Service of Ireland Consultative Forum and the Protocol Oversight Committee, and constructively participate in the Personal Insolvency process. We are also represented on the Company Law Review Group and its Corporate Insolvency sub-committee, which reviews company law within the corporate insolvency regime to ensure it addresses all stakeholders' concerns and is fit for purpose. In 2023, the sub-committee worked through the European Commission's proposal for a Directive on harmonising certain aspects of insolvency law, and will continue to work with the DETE on this during 2024.

Supporting Tax Policy and Reform

Throughout 2023, Revenue continued to work closely with the Department of Finance in relation to both national and international tax policy developments, such as the OECD Inclusive Framework Two-Pillar solution and EU proposals regarding the international taxation of companies. This included supporting the Department of Finance in drafting legislation for two Finance Bills and providing statistical and economic analysis and costings to the Department of Finance as well as to the Government and the Oireachtas.

The **mortgage interest tax credit** was introduced by Finance (No. 2) Act 2023. This measure provides for a tax credit of up to €1,250 for the 2023 year of assessment only. Broadly, the credit is available to homeowners with an outstanding mortgage balance between €80,000 and €500,000 at 31 December 2022, where the interest payments made during 2023 were higher than those made during 2022.

The **Help to Buy scheme** was further extended by one year, to 31 December 2025. The scheme was also amended to enable a contribution from the Local Authority Affordable Purchase Scheme to be combined with the qualifying loan amount for the purposes of calculating the loan-to-value ratio. In 2023, 19,084 applications were approved, 6,804 of which

progressed to claim stage and are now fully approved. The total value of approved claims in 2023 was €180 million, of which 78% related to new properties bought from developers and 22% related to self-builds.

The Finance (No. 2) Act 2023 also broadened the scope of the **rent tax credit**, to provide that the credit will be available for payments made by parents in respect of rent-a-room arrangements for their children. The Act also increased the value of the credit, for the 2024 and 2025 years of assessment, to up to €750, or €1,500 in jointly assessed cases.

Another measure introduced by Finance (No. 2) Act 2023 was the **residential premises rental income relief**, which landlords can set against the rental income they have earned from residential lettings. The relief applies to individual landlords who are fully compliant with their Residential Tenancies Act and LPT requirements, and have tax clearance. The relief will be available for the 2024 to 2027 years of assessment inclusive, starting at up to €600 in 2024, rising to up to €1,000 in 2027.

Finance (No. 2) Act 2023 also implemented a recommendation of the Commission on Taxation and Welfare that a lifetime limit be introduced in respect of CGT relief on disposals of businesses and farms to children. This amendment therefore introduced a €10 million lifetime limit for **Retirement Relief** in respect of such disposals with effect from 1 January 2025.

The new **CO2-based Benefit-in-Kind regime** for employer-provided cars applied from 1 January 2023. Under this scheme, the notional pay amount is determined by the car's Original Market Value (OMV), the annual business kilometres driven and the CO2 emissions-based bands. Finance Act 2023 provided for a reduction of €10,000 in the OMV of cars in categories A, B, C and D, for the purposes of determining the notional pay amount for the 2023 year of assessment. The reduction of €10,000 also applies to all vans. In addition, this Act provided for a reduction of 4,000 kilometres to the highest mileage band, reducing it from 52,001 kilometres to 48,001 kilometres. Finance (No. 2) Act 2023 extended these measures to apply for the 2024 year of assessment.

Finance (No.2) Act 2023 extended the existing relief that applies for **electric vehicles** to 31 December 2027. A €35,000 reduction to the OMV applies for 2024 and 2025, a €20,000 reduction applies for 2026 and a €10,000 reduction applies for 2027.

Finance Act 2023 and Finance (No. 2) Act 2023 introduced a number of amendments to tax provisions arising from the June 2023 revisions to Commission Regulation (EU) 651/2014, known as the **General Block Exemption Regulation (GBER)**, and the adoption of Commission Regulation 2022/2472, known as the **Agricultural Block Exemption Regulation (ABER)**.

The GBER-related amendments included amendments to Part 16 of the Taxes Consolidation Act 1997 (TCA 1997), which provides relief for investment in corporate trades, being the Employment Investment Incentive, Start-Up Relief for Entrepreneurs and Start-Up Capital Incentive, reflecting a revised lifetime limit of €16.5 million on the amount of risk finance investment that may be raised by a qualifying company, and the introduction of maximum rates of relief ranging from 20% to 50% depending on the basis under which the company seeking to raise risk capital is eligible and on whether the investment is direct or indirect.

The ABER-related amendments included an increase to the aggregate amount of relief available to a person under the **Young Trained Farmer Stock and Stamp Duty reliefs** and **relief for Succession Farm Partnerships** from €70,000 to €100,000, which was provided for in Finance (No. 2) Act 2023.

Finance (No. 2) Act 2023 also provided for an increase in the rate of the **Research and Development tax credit**, from 25% to 30%, and also increased the first year payment threshold from €25,000 to €30,000.

Amendments were also made under the Act to the **Digital Games CT credit**, to align the credit with international requirements. The tax credit is available in respect of expenditure incurred on the development of a digital game, and a digital games development company will now have the option to either call for payment of the credit in cash, or to request that the credit be offset against existing tax liabilities. The amendments also provide that the credit will be paid or offset against existing tax liabilities in full within 48 months of a valid claim being made.

Work continued at the OECD throughout 2023 on finalising the Two-Pillar solution, agreed through the OECD/G20 Inclusive Framework on **BEPS** to address tax challenges arising from the digitalisation of the economy. We actively engaged with and supported the Department of Finance in all aspects of these negotiations. We also supported the Department of Finance in preparing for and implementing these complex rules in Irish tax legislation. This included preparing draft legislative approaches to implementing the Pillar Two rules in Irish law.

Implementation of the Two-Pillar solution

Existing international tax rules were established many years ago, before the significant degree of digitalisation and globalisation observed in today's economy. An international agreement, known as the "Two-Pillar Solution", aims to address the tax challenges arising from such digitalisation of the economy.

The international Two-Pillar Solution consists of two separate components, namely, Pillar One and Pillar Two. Broadly, Pillar One aims to ensure that a portion of the profits of large MNEs are taxed where the products or services they provide are consumed. Pillar Two establishes a global minimum tax rate for large MNEs.

Pillar One

Pillar One has two aspects, known as "Amount A" and "Amount B". The OECD/G20 Inclusive Framework on BEPS report on Amount B has already been incorporated into the OECD Transfer Pricing Guidelines. We will continue to support the Department of Finance in negotiations to finalise the text of the Amount A Multilateral Convention during 2024.

Pillar Two

Pillar Two introduces a 15% global minimum level of taxation for MNEs globally, and large scale domestic groups operating in the EU. The minimum rate of tax operates by way of a number of top-up taxes.

The Pillar Two top-up taxes are calculated by reference to financial accounting rules, subject to certain adjustments agreed upon by the OECD Inclusive Framework and set out in an EU Directive and domestic Irish legislation. The new provisions apply to both multi-national and domestic businesses with a global annual turnover of over €750 million in at least two of the preceding four years.

There are three Pillar Two top-up taxes:

- an Income Inclusion Rule (IIR) top-up tax, which operates via group parent entities,
- an Undertaxed Profit Rule (UTPR) top-up tax, which can be operated by other group entities as a backstop provision where an IIR has not applied, and
- an optional Qualified Domestic Top-up Tax (QDTT), which provides for the collection in a jurisdiction of any top-up tax due in respect of in-scope entities located in that jurisdiction.

Ireland has elected to apply a QDTT in implementing Pillar Two.

Council Directive (EU) 2022/2523 (the Pillar Two Directive) was transposed into Irish law through Finance (No. 2) Act 2023. The three top-up taxes are collectively referred to as the "GloBE taxes".

The Pillar Two GloBE taxes will be administered on a self-assessment basis, under the care and management of Revenue. Administrative obligations imposed on those in scope of the GloBE taxes are set out below.

- In scope entities must register with Revenue within 12 months of the end of the first fiscal year they are in scope of the rules.
- In scope entities are required to submit a comprehensive informational return, referred to as a Top-Up Tax Information Return or GloBE Information Return (GIR). This return must be filed 15 months following the period end

(extended to 18 months for the first year within scope). The earliest such a return is due is June 2026. There is an option of centrally filing the GIR in one jurisdiction, subject to certain conditions.

- An Irish entity subject to a top-up tax will be required to prepare and file domestic returns in respect of any top-up tax that applies, with three separate returns for the IIR top-up tax, UTPR top-up tax and domestic top-up tax (where relevant).
- The domestic returns and accompanying payments are due 15 months after the end of the fiscal year, with an extended 18-month deadline for the first fiscal year that entities are within scope.

In line with published OECD guidance on Pillar Two implementation, the legislation includes transitional and permanent safe harbours, which aim to ease the administrative burden on in-scope businesses, particularly in the initial period of the application of the Pillar Two rules.

The domestic pay and file obligations apply at entity level, however, an elective group approach to filing and payment obligations applies for the domestic top-up tax and UTPR top-up tax. This will simplify the administration process as one entity (the group filer) will be responsible for filing the relevant returns and paying the top-up tax liabilities for all of the Irish located entities of the group. There is no requirement to pay preliminary tax for the GloBE taxes.

The normal collection and enforcement provisions available to Revenue are extended to the GloBE taxes. This includes provisions related to statutory interest charges, penalties, Revenue offences and publication of tax defaulters. A number of new fixed penalties have also been introduced for late or non-filing of required returns or notifications.

The IIR and domestic top-up taxes came into effect in Ireland from 31 December 2023. The UTPR top-up tax will broadly come into effect from 31 December 2024, but does already apply from 31 December 2023 in certain very limited circumstances.

We continued to support the Department of Finance in progressing the Government's "Corporation Tax Roadmap" during 2023. This included the following:

- **Dividend Participation Exemption:** The Department of Finance launched a roadmap for the introduction of a dividend participation exemption in Finance Bill 2024, in the fourth quarter of 2023, including a range of consultation questions. The consultation also sought responses regarding the potential merits of introducing a foreign branch exemption. We will continue to support the Department of Finance in their work on this project during 2024.
- **Outbound payments:** A feedback statement was published by the Department of Finance during 2023 regarding the introduction of measures to apply to outbound payments from Ireland, including payments to jurisdictions on the EU list of non-co-operative jurisdictions for tax purposes and no or zero tax jurisdictions. Legislation was enacted in Finance (No. 2) Act 2023 to provide for the application of withholding tax on certain outbound payments, which formed part of commitments given under Ireland's "National Recovery and Resilience Plan".

The Department of Finance also commenced a wide-ranging review of the taxation of the **funds sector** as part of their "Funds Sector 2030: A Framework for Open, Resilient and Developing Market", and on foot of recommendations from the Commission on Taxation and Welfare. As part of the review, a public consultation was held in 2023. We will continue to support the Department of Finance in delivering the review by summer 2024.

We also provided assistance to the Department of Environment, Climate and Communications (DECC) during 2023, in relation to the enactment of the Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023. This Act implemented Council Regulation (EU) 2022/1854 on an emergency intervention to address high energy prices, specifically in relation to the development of a **Temporary Solidarity Contribution**. This applies to companies and permanent establishments located in Ireland with activities in the field of extraction, mining, refining of petroleum (including natural gas and coal) or manufacture of coke

oven products, and is being collected by Revenue.

We continued to manage the **Central Register of Beneficial Ownership of Trusts**, which helps to prevent money laundering and terrorist financing by improving transparency on who ultimately owns and controls Irish trusts. The beneficial owners of a trust must be registered within six months of the establishment of a trust. Since the establishment of the register, 1,700 trusts have been reviewed as part of the ongoing programme of compliance activities checking the quality of data submissions.

Along with Member States across the EU, we deployed an enhancement to the **pan-EU information technology system** on 13 February 2023. This enhancement enables the system to record intra-EU movements of excisable products in real-time, by extending its scope to duty-paid excisable products. These products are mainly alcohol, but also include tobacco and oil used for propulsion and heating. The resulting benefits of moving these details to a computer-based regime include reducing administrative costs for both business and Revenue, and facilitating more effective risk analysis and fraud detection techniques within Revenue.

For all EU Member States, their national VAT regime operates within an agreed common framework which applies throughout the EU. We work closely with the Department of Finance in representing Ireland at EU-level discussions on VAT matters, and during 2023 work focused particularly on European Council negotiations regarding the EU Commission's "**VAT in the Digital Age**" (ViDA) proposals. These proposals aim to facilitate cross-border trade and tackle VAT fraud in the increasingly digitalised modern business environment.

VAT Modernisation Consultation

Digital technology offers us the opportunity to redesign how we administer VAT, to align businesses' VAT compliance obligations more closely with normal business processes. Modernising Ireland's domestic VAT reporting system can make it easier and more seamless for businesses to comply with their VAT reporting obligations, while supporting us in focusing more effectively on addressing non-compliance.

Following an announcement by the Minister for Finance, Michael McGrath, T.D., in Budget 2024, we launched a Public Consultation on how digital advances, including the introduction of real-time digital reporting supported by eInvoicing, can be used to modernise Ireland's VAT Invoicing and Reporting System. This initiative complements work ongoing at EU level, through the ViDA proposals, to support similar developments in trade between Member States.

The initial phase of the consultation opened on 13 October 2023 and covered the modernisation of Business to Business (B2B) and Business to Government (B2G) VAT reporting. This consultation period ran to 31 January 2024 and over 1,100 submissions were received. These submissions reflected input from a broad range of businesses affected by VAT administration, and other stakeholders and industry experts from across the VAT community. We are currently analysing these submissions in detail and will publish our findings in due course.

This consultation was just a first step in a series of engagements which will seek the views and input of stakeholders, and we are committed to continuing our engagement with businesses and relevant representative bodies as we develop our VAT modernisation programme.

Further consultation and public engagement on real-time reporting and eInvoicing will follow, as reform proposals take clearer shape, are tested, refined and put into operation. We will also explore additional aspects of VAT administration, including reporting Business to Consumer (B2C) trade, the approach to VAT payment and repayments, and accounting for VAT. Engagement from the VAT community will play a significant role in guiding the design and implementation of a modernised VAT administration.

Over the course of the year, we continued to support the Department of Finance in developing fair and effective policy and legislative measures at national level for assessing, collecting and controlling VAT. Changes to legislation in 2023 included:

- increasing the turnover thresholds below which businesses are not required to register for

VAT to €80,000 for goods and €40,000 for services,

- extending the timeframe for application of the 9% reduced rate of VAT to the supply of electricity and gas,
- providing for the Deposit Retention Scheme, which came into effect on 1 February 2024, ensuring that VAT is only applicable on Scheme Operators for bottles and cans that are not returned for recycling,
- amending primary legislation to explicitly provide that the provision of emergency accommodation is exempt from VAT, which is consistent with EU law and practice we already operate, and
- extending the application of the 0% rate of VAT to supplies of electronic books and audio books, and to the supply and installation of solar panels on school buildings.

During 2023 we progressed the development and management of Ireland's **tax treaty network**. Ireland has signed DTAs covering IT, CT, USC and CGT with 76 countries, and 74 of these agreements are currently in effect. Ireland has also signed Tax Information Exchange Agreements with 26 jurisdictions, and all of these agreements are currently in effect.

Developments to our tax treaty network during 2023 included:

- conducting treaty negotiations and signing a protocol to incorporate BEPS minimum standards to the Limited Scope Agreement with Jersey, and
- continuing the process of agreeing synthesised texts with treaty partners to reflect modifications to our existing DTAs as provided for by the anti-BEPS Multilateral Instrument.

Revenue acts as the **Competent Authority** for the purpose of resolving disputes in relation to relief from double taxation that may arise under Ireland's DTAs. During 2023, we resolved 51 such disputes, 16 of which related to attribution or allocation of profits between Ireland and the other country concerned (transfer pricing), and 35 of which related to other (non-transfer pricing) double taxation disputes (Table 11).

This work involved **MAP negotiations** with other Competent Authorities, as provided for under our network of DTAs, the EU Arbitration Convention and the EU Tax Dispute Resolution Mechanisms Directive. In November 2023 Ireland received two MAP awards from the OECD, in recognition of our efforts in resolving MAP cases in an efficient and timely manner. We received awards, together with Denmark (for transfer pricing cases) and with Germany (for non-transfer pricing cases), as the jurisdictions that dealt the most effectively with their joint MAP caseload during 2022.

APAs are bilateral agreements which determine, in advance of the period of account concerned, an agreed basis for the transfer pricing of complex cross-border transactions between associated companies. The work we do in negotiating APAs with the Competent Authorities of other countries seeks to prevent transfer pricing disputes arising and requires comprehensive analysis and extensive discussions with our treaty partners to reach agreement.

In 2023, we received 16 APA requests. Following negotiations with the Competent Authorities of other countries, one APA was concluded and one APA request was withdrawn by a taxpayer (Table 12). In addition, substantial progress was made on four APAs during 2023, leading to their conclusion early in 2024.

We continued to negotiate, agree, and implement new initiatives in relation to the automatic EOI. The European Council **Directive on Administrative Co-operation (DAC) 7**, which was fully transposed into Irish law in 2022, requires **digital platform operators** to report income earned by sellers engaged in the sharing and gig economy. Our online registration portal

opened in November 2023, allowing platform operators based both in Ireland and outside the EU to notify us that they intend to report such income. Reports from platform operators were due by 31 January 2024 and we exchanged this information with relevant EU Member States in February 2024.

While DAC7 covers EOI with other EU Member States, the OECD's Model Reporting Rules for Digital Platform Information (DPI) provides for exchanges of similar information with certain other non-EU countries. The automatic exchange of DPI was legislated for in Finance Act 2022 and commenced in 2023. As a signatory to the DPI Multilateral Competent Authority Agreement, we can exchange information with non-EU partner jurisdictions. Platform operators registered in Ireland for the purposes of DPI must file a return with Revenue by 31 January in the year following the reportable period. The first exchanges are expected to take place in 2025.

Another aspect of DAC7 implemented in 2023 was the introduction of **joint audits**, as required under Article 12a of the Directive. The competent authorities of other EU Member States can request Revenue to carry out a joint audit on an Irish resident taxpayer of common or complementary interest to the Member States involved, and their officials can be authorised for the purposes of carrying out an audit in Ireland.

Irish taxpayers selected for a joint audit have the same rights and obligations in respect of that audit as if it were a compliance intervention carried out solely by Revenue officers. The new provisions apply to periods beginning on or after 1 January 2024.

The OECD Crypto Asset Reporting Framework and amended Common Reporting Standards were agreed in 2022. The reporting framework under these agreements will require Crypto Asset Service Providers to provide details of all relevant **crypto asset transactions** by their users.

Following negotiations in which Ireland played an active role, the European Council adopted a **DAC8** in late 2023. This will require both EU and non-EU based Crypto Asset Service Providers to report all relevant crypto asset transactions in the jurisdiction where they have reportable users in the EU. After transposition, the first exchanges of relevant crypto asset transactions under DAC8 are expected to take place in 2027. In November 2023, Ireland joined 47 other jurisdictions in issuing a joint statement to commit to exchanges under the framework by 2027.

Customs trends and co-operation

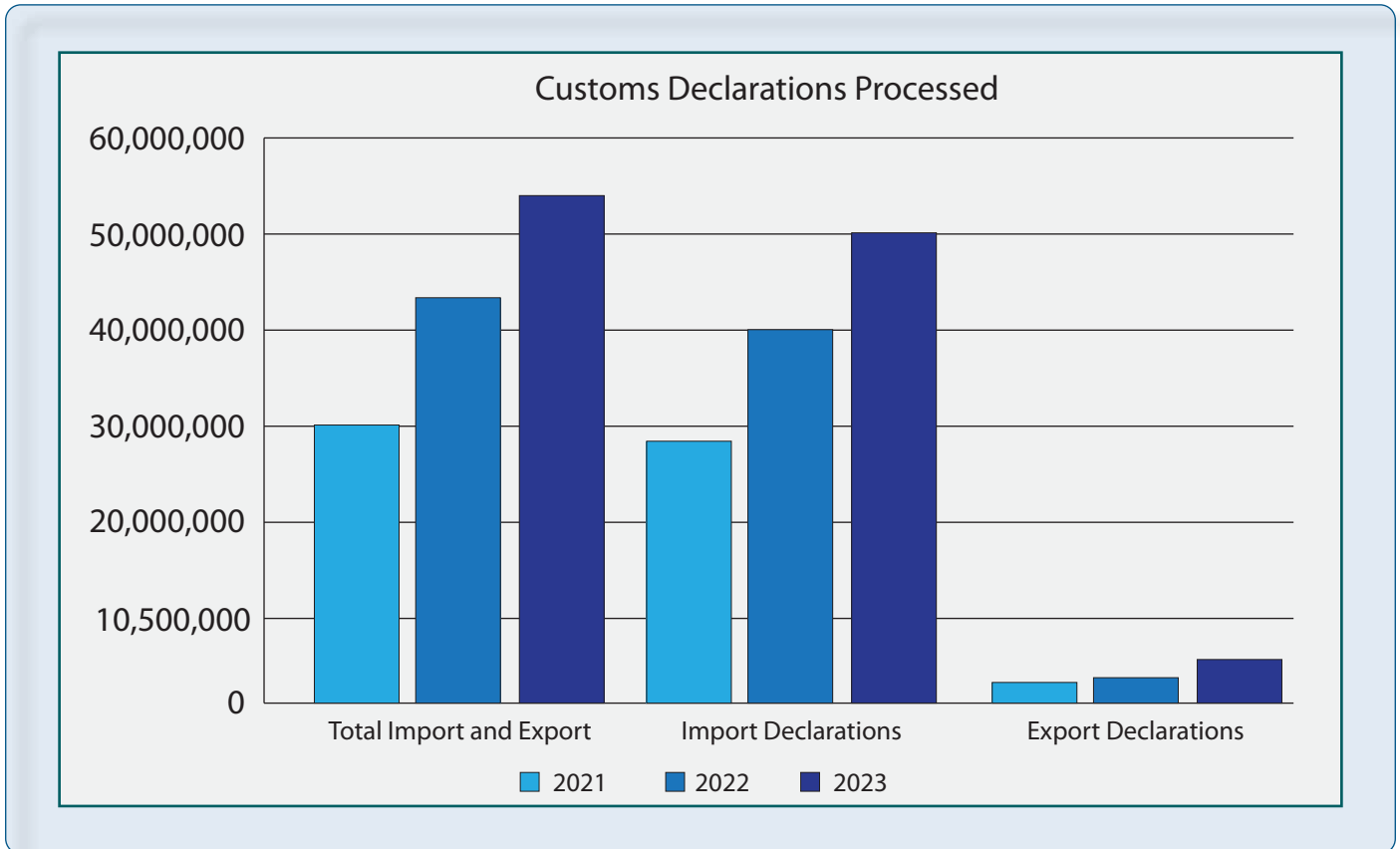
Customs controls are necessary to protect public health, ensure food safety and product standards, protect EU businesses from unfair international competition and preserve jobs for European workers, including Irish workers. In implementing the necessary controls, we seek to facilitate legitimate trade to move as speedily and efficiently as possible, and we have been to the forefront in supporting global efforts to confront non-compliance to ensure a level playing field for economic operators in the EU.

Across the EU, electronic customs import declarations are required for all parcels and packages coming from non-EU countries, and the growth of **eCommerce** has seen a continued increase in businesses engaging with Revenue's customs systems.

The EU has recognised the challenges posed by eCommerce to not only the financial interests of Member States but also, more importantly, the health and safety of its citizens, and is actively seeking to create a more transparent and robust import procedure, which not only supports and encourages international trade, but also seeks to ensure that there is a level playing field for all economic actors. In May 2023, the European Commission put forward proposals for a comprehensive reform of EU customs law, with a particular focus on tackling the inherent risks of eCommerce, both fiscal and non-fiscal. Ireland is actively contributing to those discussions.

Looking across the full year, 89% of all freight vehicle movements from GB into Ireland were green routed on arrival, meaning they passed freely through the relevant port without the need for any additional interaction with Revenue or any other State agency, 9% were orange routed, meaning the goods needed a documentary check or similar control, and 2% were red routed, meaning there was a requirement for a physical examination or inspection of the goods.

We also processed 54.2 million customs declarations, up 11.3 million (26%) from 2022, and answered 14,619 calls to our Customs Division Helpdesk. Our separate 24/7 Customs Helpline, which was established in 2020 to assist with queries from trade and business on customs clearance, and import and export controls, answered 53,272 calls during 2023.



The role of customs administrations continues to evolve from the traditional goal of securing customs duties on goods imported from outside the EU towards the wider objective of protecting trade, the integrity of the EU's Single Market and EU citizens.

Since February 2022, in response to Russia's military aggression against Ukraine, the EU has expanded its **sanctions regime** which includes targeted restrictive measures (individual sanctions), economic sanctions and diplomatic measures.

We have an obligation under Council Regulation (EU) No 269/2014 to ensure a freeze of all funds and economic resources belonging to, owned, held or controlled by persons and entities on the EU sanctions list. We also have an obligation to ensure no funds or economic resources are made available, directly or indirectly, to, or for the benefit of, the persons in question.

We have taken steps, by way of adopting a risk-based approach, to identify entities, groups and individuals subject to, or linked to individuals or entities subject to, EU restrictive measures. As at 31 December 2023, refunds and repayments of tax have been frozen in respect of 21 entities due to the processes we put in place to ensure adherence with EU restrictive measures. In accordance with reporting obligations, we have reported details of the frozen funds to the Central Bank of Ireland.

In accordance with an approach agreed by all EU Member States, we have initiated compliance

interventions on taxable entities apparently linked to persons listed on the EU sanctions list, at the appropriate level of the CIF, in response to the perceived tax risks identified.

From a customs perspective, the 12 trade sanctions packages prohibit the import from, and export to, Russia and Belarus of goods that could be used to support the war effort. In 2023 the EU focus, and that of Member States, moved to ensuring that these measures were not circumvented. This focus will continue and further sanctions packages are expected in 2024.

The green agenda also featured prominently on the customs policy agenda during 2023. In May, the regulations establishing both the **Carbon Border Adjustment Mechanism** and deforestation were introduced. Proposals to prevent the import of goods manufactured using forced labour were also advanced.

In addition to the discussions on sanctions and the green agenda, the **European Commission proposal on Customs Reform** featured prominently in our customs work during 2023. The proposal aims to radically change how customs is implemented and operates at an EU level, and we contributed significantly to the discussions held. Additionally, we have engaged with trade and other Government Departments to ensure that the proposal provides benefits for businesses of all sizes, consumers, and customs administrations. Discussions on this key work item will continue during 2024.

The **Customs Consultative Committee** provides a forum for Revenue and representative organisations to consult and exchange views on customs matters. The forum discusses developments and proposals in the customs area, particularly at EU level. The committee met four times in 2023 and its key focus was the customs technology development plan, including the release of the new **Automated Export System (AES)** in March.

Other matters discussed included the UK's Border Target Operating Model, the Carbon Border Adjustment Mechanism, customs reliefs under the Union Customs Code and the EU Customs Reform proposal.

In July 2023 Ireland, represented by Revenue, assumed its position on the **WCO Policy Commission** for a two-year term. Discussion once again focused on modernisation and ensuring that the WCO, supported by its regional structures, continues to be a global leader in customs matters. Other focus areas included donor funding, green customs, and capacity building.

Revenue has two WCO qualified advisors, a WCO Technical and Operational Advisor on eCommerce and a WCO Advisor in Leadership and Management Development, who support WCO capacity building and have delivered workshops to other WCO members including Bosnia and Herzegovina, Azerbaijan and the Asia-Pacific Region.

Confronting Non-Compliance

Audit and Compliance Interventions



291,756 interventions with a yield of **€787m**, including interest and penalties

Avoidance



85 cases settled with a yield of **€16.5m**, including interest and penalties

Prosecutions



21 serious evasion and fraud convictions

190 summary convictions

Publications on the Lists of Tax Defaulters



73 cases published

€25.6m in settlements, including interest and penalties

Seizures



9,085kg of drugs, with a value of almost **€302m**, seized

6,837 seizures of tobacco products, valued at **€63.4m**

Debt Enforcement



35,905 cases with a yield of **€218.4m**

Confronting Non-Compliance

The high compliance rates during 2023 reflect the positive engagement by businesses, individual taxpayers and tax practitioners with their tax compliance obligations, and the importance that society generally places on a strong culture of voluntary compliance.

We support this culture by providing services to make it as easy as possible for taxpayers to comply with their tax obligations and although the vast majority of taxpayers pay the right amount of tax at the right time, confronting and tackling all forms of non-compliance remains a key priority for us.

We monitor tax compliance through a range of risk identification, assessment and evaluation programmes, together with processes that are supported by real-time data analytics and the interrogation of both taxpayer and third-party information. This approach enables us to identify and quantify risk, ensuring that our compliance resources focus on the non-compliant taxpayer, minimising the administrative burden on the compliant taxpayer.

Where cases display non-compliance indicators we respond vigorously and, where appropriate, conduct a risk intervention under our **CIF**. Each intervention is intended to be in the form which is most efficient in terms of time and resources, and which imposes the least cost on both the taxpayer and on Revenue, whilst properly addressing perceived risks.

In 2023, the yield from our audit and compliance interventions was €787 million (Tables 14A, 14B and 14C). This included €138.5 million in interest and penalties.

Our CIF also provides taxpayers with a range of opportunities to voluntarily regularise their tax affairs, including self-review, self-correction and making an unprompted qualifying disclosure. These opportunities help taxpayers to get things right as easily and cost effectively as possible, and those who avail of them may benefit by experiencing the minimum level of penalty and generally not risk either prosecution or publication.

Publication on the Lists of Tax Defaulters is an important deterrent in our fight against non-compliance, and section 1086A TCA 1997 provides that we publish these lists in Iris Oifigiúil within three months of the end of each quarter in which agreed settlements are reached or Penalty Determinations are made by the courts.

Tax settlements amounting to €25.6 million (including approximately €11.7 million in interest and penalties) in respect of 73 taxpayers, were agreed and published in respect of 2023 (Tables 16 and 17). A further 353 cases with court imposed fines and penalties amounting to almost €2 million were also published in respect of 2023.

We actively challenge shadow economy activity and restrict opportunities for deliberate tax and duty evasion. This is evidenced by the broad range of interventions we conduct which target fraud, illicit trade, smuggling and organised crime.

We seized over 9,000kgs of drugs with an estimated value of almost €302 million during 2023. This included the seizure of 2,253kgs of cocaine, with an estimated value of €157 million, which was detected on board the MV Matthew in September. Additionally, we made 6,837 seizures of illicit tobacco products valued at over €63.4 million and seized over 287,000 litres of illicit alcohol valued at €1.5 million (Tables 18 and 19).

In 2023, Revenue prosecutions resulted in court fines totalling €554,180 in 190 summary cases and 21 criminal convictions for serious tax and customs fraud. At the end of the year, there were a further 36 criminal cases before the courts (Table 22).

Compliance Programmes

We have a segmented case-base, reflecting the evolving national and international tax and customs environment, and we operate a risk-based compliance programme, which is embedded into our normal business programmes.

Our annual compliance programmes focus on multiple risk areas and business sectors, such as construction, retail, wholesale, social media, digital services, fast food and hospitality (Table 15).

The use of **online platforms and social media** to conduct business activities has become more prevalent in recent years, and the tax obligations of those conducting activities via these channels are no different from those which apply to individuals and businesses operating in any other sector of the economy.

During 2023 we issued 142 Level 1 and 78 Level 2 compliance notices to individuals who were engaged in business activities via online platforms and may be in receipt of income, gifts, free use of goods or services, virtual currencies or tokens from same. Level 1 compliance notices remind recipients about their obligations and encourage them to self-review their respective tax positions and take action to regularise same if necessary. Level 2 interventions are intended to challenge non-compliance by the taxpayer and may take the form of risk-based reviews and checks, examining a single issue within a tax return, up to a full audit.

In 2022 we commenced a programme of checks on all employers who had availed of the **EWSS** to ensure employers met the eligibility criteria and, crucially, that the monies involved were properly paid to employees. Further compliance checks were carried out, where appropriate, based on these risk reviews.

Our work in this area continued during 2023 and by the end of the year 9,310 interventions had been finalised on 8,494 employers, yielding €207.9 million, which equates to less than 3% of all EWSS subsidies paid and PRSI credits claimed during the life of the scheme. These outcomes demonstrate high compliance by the majority of employers who participated in the scheme. A further 267 compliance checks are ongoing, meaning almost 17% of all employers who claimed the subsidy will have had a compliance check reviewing their eligibility for the scheme.

We continued to look at **rental income** as part of our compliance work, using third-party rental data to inform our case selection process. Almost 850 compliance interventions have been carried out in respect of this project to date, with yield of €6.1 million.

Non-resident online traders who sell goods and digital services to Irish consumers continued to be a focus area for our compliance activity during 2023. We actively support non-resident traders in meeting their VAT obligations, whilst also working to tackle key VAT compliance risks. Collaboration with colleagues in EU Member States to progress key compliance measures has resulted in a more robust cross-border compliance framework, and an increase in the EOI under Mutual Assistance in respect of eCommerce VAT compliance.

During 2023 we worked to strengthen the resources available to support the VAT compliance of online businesses which trade on a cross-border basis. In particular, we engaged heavily with Irish and European financial institutions, payment service providers and industry representative bodies to ensure the successful implementation of the EU's **Central Electronic System of Payment (CESOP) initiative**.

Under this initiative, those who provide services to Irish businesses are required to submit data on the value of cross-border payments received from EU consumers from 1 January 2024. This data must be provided to the tax administrations in each of the Member States the services are provided in. During 2023 we worked with the Department of Finance to introduce the relevant legislative provisions to support the CESOP and made the necessary technical developments to enable the CESOP registration process to open on 1 February 2024. We also published

comprehensive guidance regarding CESOP on our website.

The **construction sector** continued to feature prominently in our compliance programmes in 2023, given the level of risk involved as well as the continued increase in building activities. Construction sector related compliance activity yielded almost €30 million, including €4 million in interest and penalties. These interventions primarily focused on VAT, Relevant Contracts Tax and Employer (PAYE) risks, while we also continued to monitor the manner in which this sector availed of pandemic support schemes.

We continue to carry out risk-driven **transfer pricing** audits and other transfer pricing compliance interventions, to proactively address the challenges of the international tax environment. In the period 2015 to end of 2023, we have initiated 58 transfer pricing compliance interventions, 33 of which have been finalised.

These finalised interventions have resulted in a yield of €748 million, which includes €233 million in interest and penalties, and a restriction in trading losses of €952 million, which represents a CT effect of €119 million. Additionally, amended CT assessments, with total underpaid CT of approximately €44 million identified, have been made as a result of transfer pricing compliance interventions. The majority of these amended assessments are currently under appeal.

Use of Data, Intelligence and Analytics

We make extensive use of taxpayer returns, third-party information, intelligence and other sources available to us to identify non-compliance indicators and enhance our understanding of sectoral risks. We also continue to leverage our data holdings and capacity for advanced analytics to strengthen our understanding of the tax and duty compliance behaviour.

This approach enables us to identify the incidence, scale, and significance of risk, and target our resources to prevent or confront tax and duty evasion, fraud, organised crime, illicit trade and smuggling.

A wide range of third parties provide information returns to us, and we make extensive use of this information in our data analytics projects. This includes information from merchant acquirers, Government bodies, financial institutions, and certain types of intermediaries. We match the data gathered in these **third-party returns** with our records, and cross-check this to taxpayer declarations. This enables us to highlight discrepancies and identify those non-filers who may be carrying on trading activity. This data can also be used to determine future compliance projects which may be undertaken.

Data analytics is also central to our work to evaluate and improve the performance of our **risk systems** such as our Risk, Evaluation and Profiling tool for tax and our Customs Risk Intervention Selection Programme. We continue to use analytical techniques to evaluate the impact of our actions on taxpayer behaviour.

Our PAYE and VAT real-time risk systems allow us to respond rapidly to emerging risks, and we enhance risk rules on an ongoing basis to ensure that we deliver an effective response to non-compliance in the PAYE and VAT case base.

The **EOI between tax administrations** is another vital source of information we use to detect and prevent tax evasion and tax avoidance, and to ensure the correct application of Ireland's domestic tax legislation. These exchanges are facilitated through various legal instruments, and may take place automatically or on request.

Examples of some of the automatic exchanges we participated in during 2023 are set out below.

- We automatically exchanged financial account information, including bank account details and details of investments, with 111 other jurisdictions. This exchange provides us with information on accounts held abroad by Irish consumers, and we cross reference this with tax returns to ensure offshore assets and income are properly declared.
- In line with DAC1, we continued to exchange information with other EU Member States under the following five categories: ownership of and income from property, income from employment, director's fees, pensions, and life insurance products.
- Under DAC6 we exchanged 250 returns of information about arrangements which could potentially be used for aggressive cross-border tax planning with other EU Member States.
- We exchanged Country-by-Country data relating to revenue, profits, taxes and other indicators of economic activities of large MNEs with 62 jurisdictions. This data is taken from reports which MNEs are required to file in each jurisdiction the group does business in, and we use this information to inform high-level transfer pricing risk assessments and to evaluate other BEPS related risks.
- We supplied details of 38 cross-border opinions issued in 2023 with other jurisdictions. This exchange was made in line with our commitment to international tax transparency, and EU and OECD initiatives to strengthen EOI between tax authorities in the area of tax rulings.

EU Member States and other countries can make specific requests for EOI through **Mutual Assistance**. We provide and benefit from this through sharing financial and other information, and collaborative investigations within statutory frameworks. During 2023, we received 2,081 requests from EU Member States and other countries, while we made 362 such requests (see Table 23).

Additionally, we received 51 Assistance Mutuelle communications from the European Anti-Fraud Office (OLAF). Many of the requests received relate to a specific customs risk concerning classification, valuation or origin.

Financial institutions and other designated bodies are required, by law, to make **Suspicious Transaction Reports** if they have grounds to believe that a client has been or is engaged in money laundering or terrorist financing. These reports form an integral part of the overall risk profile for individual taxpayers, and we examine and risk assess all reports received to identify and subsequently confront non-compliance. During 2023, we received over 72,900 reports, which represents a 73% increase compared with 2022.

Targeting and Disrupting Shadow Economy Activities

Challenging shadow economy activity and actively restricting opportunities for deliberate tax and duty evasion continues to be an organisational priority for us. This is evidenced by the broad range of interventions we conduct which target fraud, illicit trade, smuggling and organised crime.

In 2023, we implemented a co-ordinated cross-Divisional project ensuring a consistent, focused and measurable approach to managing shadow economy risk in traditional and emerging sectors. An oversight steering group with senior management representatives from our various operational, Policy and Legislation and Accountant General's and Strategic Planning Divisions have established cross-Divisional networks and are leading the implementation of the project's recommendations.

These networks ensure that consistent policies and processes are applied to gather and share intelligence, and collaborate both internally and with other Government agencies to optimise the deployment of resources. An increase in the number of multi-agency and outdoor operations is

a key objective for the project.

Supreme Court judgement in The Revenue Commissioners v. Karshan (Midlands) Ltd. t/a Domino's Pizza

In October 2023, the Supreme Court delivered an important judgment on the key factors to be considered when classifying an individual's employment status for IT purposes. The case was concerned with whether the delivery drivers involved were independent contractors under a contract for service and taxable under Schedule D of the TCA 1997, or employees under a contract of service and taxable under Schedule E of that Act through the PAYE system.

The unanimous decision upheld Revenue's view that the delivery drivers working for the business concerned were employees for IT purposes. It is, however, important to note that the judgement has wide-reaching implications across all sectors, and is not limited to delivery drivers generally or the individual workers in this specific case.

In delivering his judgement, Mr. Justice Brian Murray set out a five-step framework which should be used to decide the question of whether a contract is one of service or for service, and provided significant clarity on these matters.

Following the delivery of this judgement, we issued a press release reminding businesses that they are responsible for ensuring that the correct taxes are deducted from their employees' pay (which includes both salary payments and any notional pay received) and remitted through the PAYE system at the right time.

We also encouraged all businesses which were engaging contractors, sub-contractors or other workers on a self-employment basis to familiarise themselves with the details of the judgement and review their workforce model in light of same, paying particular attention to specific arrangements in place with each individual concerned to assess whether a contract of service or a contract for service should apply.

Where businesses believe they may have misclassified a worker as self-employed instead of as an employee, they should take the necessary steps to regularise their tax affairs in line with our Code of Practice for Revenue Compliance Interventions.

In recent months, we have been working with colleagues in the DSP and the Workplace Relations Commission to update the existing Code of Practice on Determining Employment Status (Employed or Self-Employed). An updated Code of Practice, together with Revenue guidelines on the Supreme Court judgement and its impact on the employment status of individuals for tax purposes, will be published in coming weeks.

Our **Joint Investigation Unit** makes a significant contribution to our overall intervention strategy, conducting both standalone Revenue operations and working very effectively with the DSP Special Investigation Unit. We also engage with the WRC to address areas of mutual concern across a range of economic sectors, sharing information under the framework of Data Exchange Agreements and Memorandums of Understanding that exist between Revenue and both agencies.

The construction sector remains a key focus area for this work and during 2023 we conducted 577 standalone site visits during which our officers interviewed 791 contractors, sub-contractors, and employees to make them aware of their compliance and other statutory obligations. Additionally, our officers carried out a further 671 construction site visits in conjunction with DSP and interviewed a further 2,257 individuals. As a result of these activities, 76 individuals were registered as new employees, and an additional eight sub-contractors were reclassified as employees.

In addition to construction site visits, we carried out a further 3,356 visits during 2023, either on a standalone basis or in conjunction with other agencies, across a range of businesses in connection with various forms of shadow economy activity. These visits resulted in the registration of 248 individuals as new employees. These visits focused on sectors where risks related to cash payments and classification of employment have been identified, such as hair and beauty, domestic animal trade, takeaway food and beverages, carwashes and couriers and delivery businesses. The use of data analytics to better understand the cash and virtual cash

economy has assisted in identifying instances of individual and systemic risk across the case base.

We continue to develop measures to combat the risk of VAT fraud, and bi-lateral co-operation with Member States on cross-border fraudulent VAT activities is an important element in managing this risk. We engage with international agencies and fora, including EUROFISC and the International Organisation of Tax Administrations to share information regarding emerging trends and best practice.

During 2023 we raised tax assessments giving rise to additional VAT liabilities of €5 million, and cancelled 13 VAT registrations where indications of fraudulent activity were displayed. We also wrote to 56 foreign suppliers to advise them of the cancellations.

We have primary responsibility for the **prevention, detection, interception and seizure of controlled drugs** intended to be smuggled or illegally imported into, or exported from, the State. Our drugs intervention approach supports Ireland's National Drugs Strategy "Reducing Harm, Supporting Recovery: A health led response to drug and alcohol use in Ireland 2017 – 2025".

We deploy a risk-based approach to our detection and intervention strategy and work collaboratively with our national and international law enforcement partners to identify and dismantle core supply chains within the illegal drug trade.

Smuggling and concealment techniques have become increasingly inventive and complex, and those involved have the capability and resources to adapt their methodologies quickly. This is further compounded by the scale and scope of international movement of people, vehicles and freight and the transnational nature of organised crime. Some of the more elaborate concealment techniques we have uncovered involve purpose-built hides within the roof area of refrigerated trucks and horse boxes, and a detection of cocaine which was impregnated in a consignment of charcoal.

Our work against drug crime is extensive and multifaceted, and we continually monitor trends and developments in this area to ensure that we deploy our resources and prioritise risk in the most effective way possible.

We work with our law enforcement partners to exchange information and share intelligence. On a national level, we work closely with An Garda Síochána, particularly the Garda National Drugs and Organised Crime Bureau (GNDOCB), in joint investigations and operations. During 2023, we participated in 82 controlled deliveries of drugs which led to 46 arrests, as well as 42 joint operations with the GNDOCB.

We also have strong and strategic partnerships with international bodies such as the Maritime Analysis Operations Centre Narcotics (MAOC-N) in Lisbon, Europol, Interpol, the WCO and law enforcement agencies in other countries.

During 2023, our teams were involved in 9,217 drugs seizures, as a result of which 9,085kgs of drugs with a value of approximately €302 million were seized. Details in relation to some significant operations conducted are set out below.

€8.4 million worth of heroin seized at Weston Airport

This seizure was made as part of an intelligence-led operation involving Revenue's Customs Service, An Garda Síochána, MAOC-N and French Customs. Approximately 60kgs of heroin were discovered concealed in the rear of a lightweight aircraft, and two individuals were arrested and charged as part of this operation.



Seizure at Weston Airport

€11.4 million worth of cocaine seized at Rosslare Europort

This seizure was made with the assistance of our mobile x-ray scanner and detector dog Dáithí. Approximately 163kgs of cocaine were detected concealed within a horse box and two individuals were arrested.



Seizure at Rosslare Europort and detector dog Dáithí

Protecting Our Maritime Frontiers



R.C.C. Suirbhéir and R.C.C. Faire

Our specialised Maritime Unit, based in Cork, is responsible for monitoring and patrolling Ireland's 3,173 kilometres of coastline.

The Maritime Unit currently operates two Customs Cutters, the R.C.C. Suirbhéir and the R.C.C. Faire. However, in August 2023 we signed a contract for the delivery of a new Customs Cutter to replace the R.C.C. Suirbhéir, which has been in service since 2004.

The new vessel, which is expected to come into service in 2025, will be equipped with advanced navigational and surveillance systems to further extend the quality and range of resources that our Maritime Unit can deploy in its essential work to target illicit trade, smuggling and organised crime in the maritime domain. It will also meet Tier III emission control standards for Emission Control Areas designated under MARPOL Annex VI, ensuring that our frontier controls are carried out in an energy-efficient and environmentally sustainable manner.

Our maritime teams work closely with our land-based enforcement teams to cover high-risk areas along the coastline, using assets such as mobile x-ray scanners and our detector dog teams. Help from coastal communities, maritime personnel and the yachting fraternity also plays a crucial role in protecting our maritime frontiers.

The Coastal Drugs Watch initiative has been in existence for over 30 years. This initiative has been highly successful in raising awareness among coastal communities, and the wide range of businesses and groups that operate at sea, about risk indicators they should be vigilant to and provides a means of reporting any suspicious activities, in confidence.

We are also a member of the Joint Task Force, which is made up of Revenue's Customs Service, An Garda Síochána and Irish Naval Service. Co-operation between members is vital to the success of its operations, with each agency utilising its full capabilities and skill sets to ensure a co-ordinated approach to tackling the threat of drug smuggling.

An excellent example of successful collaboration between Revenue and our law enforcement partners was an operation, supported by Naval and Air Corps assets and interagency personnel, which took place in September 2023 on foot of intelligence surrounding the movements of the bulk carrier MV Matthew and the fishing vessel Castlemore.

In what was a highly complex and dynamic operation, the movements of the MV Matthew were monitored as it transited from South America before ultimately being intercepted off the south coast of Ireland. As a result of this operation, 2,253kgs of cocaine, with a value of €157 million, were seized and eight suspects were arrested and subsequently brought before the courts.

This was the first time that Revenue granted authorisations to members of the Army Ranger Wing of the Defence Forces to act as Officers of Customs under the provisions of the Customs Act 2015, to effect a boarding of a vessel at sea.

Our international law enforcement agencies also play a vital role in the successful outcome of operations like this. In this instance, the MAOC-N played a key role in the management of intelligence, ensuring that enforcement authorities from Ireland, America, the UK and France were updated in real-time as required.



M.V. Matthew



Presentation made at World Customs Awards

In recognition of the significance of this operation, and the importance of engagement between new and traditional partners in undertaking a co-ordinated approach to the threat posed by drug importations in the maritime domain, a joint award was presented to Revenue and the Army Ranger Wing of the Defence Forces at the World Customs Awards in January 2024.

Our land-based enforcement teams also utilise the latest detection methods and technologies to assist us in protecting the EU's frontiers from illicit trade, smuggling and organised crime. In our ports and airports, our teams use an array of equipment, from mobile x-ray scanners to profiling and intelligence software to help identify and target risks. In addition, our detector dog teams play an integral role in our approach to tackling the threat posed by illicit trade and smuggling.

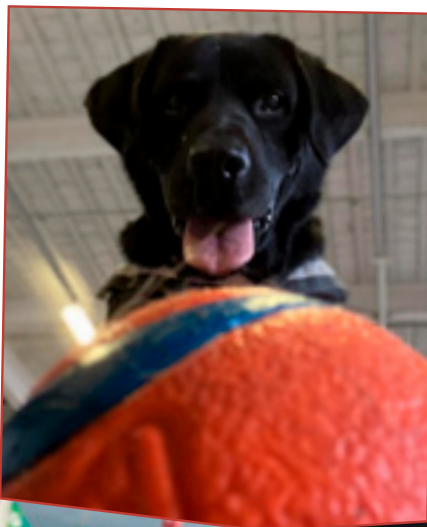
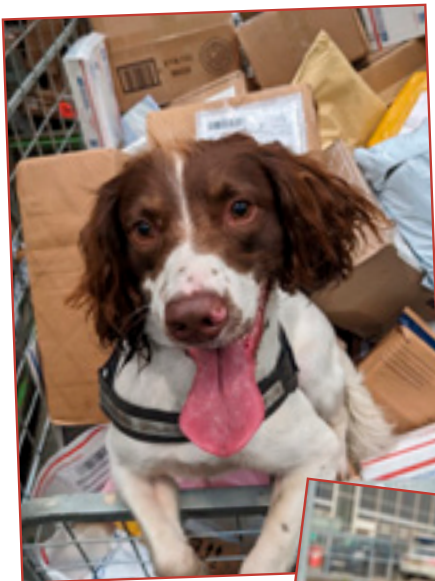
Our detector dogs are a national resource and can be deployed across the country, depending on operational requirements, to work in tandem with enforcement teams at all main ports, airports, and mail centres, as well as freight forwarding premises. They also regularly support nationally co-ordinated operations, many of which are carried out on a multi-agency basis.

We currently have 25 detector dogs in our canine programme and are very proud of the work they do in assisting with the detection of significant quantities of drugs, cigarettes and cash derived from criminal activity. Many of their detections have led to successful convictions and disruption to the activities of criminals. During 2023, detector dog Robbie was awarded the Irish Kennel Club's Law Enforcement Golden Paw Award.



Detector Dog Robbie

Pictured below are some of our other detector dogs: Gus, Bruno, Sam, Merlin and Harley.



Detector Dogs Gus, Bruno, Sam, Merlin and Harley

We target all stages of the supply chain within the illicit tobacco trade, identifying and targeting the smuggling, production, distribution, and sale of such products to achieve our goal of seizing same and, where possible, prosecuting those responsible.

Our successes in this area are a result of continued co-operation and intelligence-sharing with other national and international law enforcement agencies, together with our counterparts in bodies including the OLAF, Europol and the WCO.

Our advanced profiling and detection methods assist us in:

- conducting analysis of the nature and extent of the problem,
- developing and sharing intelligence on a national and international basis,
- identifying and screening cargo, vehicles, baggage and postal packages to intercept the supply of illicit tobacco products, and
- ensuring the optimum deployment of resources having regard to risk at points of importation and within the country.

In 2023, our targeted actions led to the seizure of over 69.5 million illicit cigarettes with a value of €55.7 million (Table 19). We also seized 10,191kgs of tobacco with a value of €7.7 million. Details in relation to some significant seizures of tobacco products are set out below.

9.8 million cigarettes seized in Co. Louth

This intelligence-led operation was carried out with the assistance of detector dog Toby and support of An Garda Síochána. The cigarettes, with an estimated value of €8.2 million, were discovered following the search of a vehicle and represented a potential loss to the Exchequer of €6.4 million.



Cigarette seizure County Louth



Tobacco seizure County Meath

€500,000 worth of chewing tobacco seized in Co. Meath

This seizure was made as a result of risk profiling, when Revenue officers searched a commercial premises and detected approximately 960kgs of chewing tobacco.

In 2023, 287,763 litres of alcohol with an estimated value of over €1.5 million were seized. Additionally, Ireland participated in multi-national operations involving other Member States, targeting fraudulent movements of alcohol products.

Tackling fuel fraud continues to be a key corporate priority for us and, based on the evidence to date, we are satisfied that our overall strategy is effective in combatting the illicit trade in fuel products. In 2023, we seized 1,800 litres of marked fuel oil and we will continue to remain vigilant to emerging trends and risks in this area.

During 2023 we also continued preparations for the introduction of a new fuel marker,

ACCUTRACE™ Plus, which was implemented in all Member States in January 2024. This addition to Ireland's suite of fiscal markers will significantly enhance an already robust marking regime and ensure that the risks posed by fuel laundering are mitigated to the greatest extent possible.

Since 2015, Ireland and the UK have operated a joint marker, Accutrace™ S10, as one of a range of measures to address fuel fraud risks. The co-operative approach in aligning fiscal marking regimes in both jurisdictions has proven highly effective and the use of Accutrace™ S10 as the joint marker will continue. Building on this co-operative approach, the new marker was also adopted in NI and GB in January 2024. The further alignment of Ireland and the UK's marking regimes will support ongoing joint efforts to tackle fuel fraud in both jurisdictions.

Under cash seizure provisions in the Proceeds of Crime (Amendment) Act 2005, we detain cash amounts of €1,000 or more where it is suspected that the cash is the proceeds of, or intended for use in, criminal activity. When we detain cash we make an application to the courts requesting further time to investigate the source of the cash. Once satisfied with the application, the courts may grant a detention order to allow us to carry out a comprehensive investigation. In cases where links to criminality are established, we apply to the courts for a forfeiture order.

In 2023 we were granted detention orders in respect of 35 cases, for investigation of cash amounts totalling €2,782,503 (Table 20), and forfeiture orders in respect of 26 criminal cash seizures amounting to €343,217 (Table 21).

Our action against **counterfeit, fake or pirated goods** is provided for by EU Regulations. We make regular detections of counterfeit goods at the country's ports, airports, and postal hubs as a result of risk profiling. Many of the counterfeit goods that are detected and detained are intercepted in postal or courier hubs, addressed to individuals who have purchased them via the internet. Occasionally larger consignments are detected in shipping containers.

During 2023, we detected 19,599 items of suspected counterfeit goods valued at approximately €7.9 million. The range of counterfeit goods seized includes electronic goods, cosmetics, mobile phones/accessories, clothing and jewellery, the majority of which are consigned from China, Hong Kong, and Turkey.

Ensuring Fairness, Transparency and Effectiveness

Our mission is to serve the community by fairly and efficiently collecting the taxes and duties owed to the State. Ensuring that the tax and customs system operates in a fair, transparent, and effective way, and that tax legislation, credits and allowances are not used in a way that was not intended by the legislature, is therefore extremely important to us.

We leverage our vast data holdings to proactively identify and challenge, in as near real-time as possible, schemes and transactions that create an unfair tax advantage for those involved, and display indicators of non-compliance involving tax avoidance.

We have two dedicated Anti-Avoidance Branches, made up of an experienced team of auditors with strong analytical capability. During 2023, we completed 85 tax **avoidance cases** with a yield of over €16.5 million, including €5.2 million in interest and penalties. Additionally, at the end of 2023, we were actively challenging 342 cases involving potential tax avoidance, relating to 35 transactions.

Three transaction structures currently considered as unacceptable tax avoidance, and which are under active project management, involve:

- a complex series of transactions undertaken by taxpayers with connected companies, the main purpose of which is the extraction of cash with little or no related tax liability,

- abuse of share for share CGT relief with the main purpose being the avoidance of personal CGT liabilities on the sale of shares, and
- abuse of a specific CGT relief through resetting the ownership period to solely claim the relief and avoid a liability to CGT.

During the course of 2023 the Court of Appeal delivered a key judgement, related to an intervention commenced prior to 2018, in our favour. The case related to claims for trading losses and resulted in the generation of artificial trading losses that the taxpayer then utilised against other income sources in the year to reduce their tax liability. Revenue successfully challenged the scheme at both the TAC and the High Court in advance of the Court of Appeal judgement and, as at 31 March 2024, 53 of the 231 taxpayers involved in the scheme have settled their appeals yielding liabilities of €7.5 million, including €2.5 million in interest and penalties.

Identifying, **targeting and confronting offshore evasion** continues to form an integral component of our overall compliance framework. Our work to identify and pursue those who have attempted to use offshore accounts, structures or assets to evade or avoid their tax obligations has been underpinned by the introduction of a range of legislative provisions, encompassing various targeted and specific anti-avoidance measures including the **General Anti-Avoidance Rule**. We also make best use of the full range of statutory powers and data networks at our disposal to obtain information from financial institutions and third parties, as well as EOI with other jurisdictions.

We have also been actively involved in the development of the systems, structures and networks needed to give practical expression to international co-operation in this area, and we are fully engaged in the Foreign Account Tax Compliance Act (FATCA), which is an information sharing agreement between Ireland and America. In 2023, we concluded further interventions on cases which were selected using information received under the FATCA and these cases yielded €438,215, which included over €172,000 in interest and penalties.

The various DAC initiatives and Common Reporting Standards provide tax administrations, including Revenue, with access to extensive information about the offshore assets and income of their residents. The review of information received under these measures is an integral part of our profiling and risk assessment processes.

We undertake investigations where we discover cases of **serious tax and duty evasion and fraud**, seeking to apply the full legal sanctions available, to reflect the seriousness of the evasion involved.

In 2023 we referred nine cases of suspected serious evasion to the DPP for consideration of criminal proceedings. In the same period, the DPP directed that criminal proceedings be initiated in 13 cases.

Additionally, the following 21 convictions for serious tax and duty evasion were secured before the courts.

- 13 convictions for serious tax offences, as a result of which custodial sentences ranging from 12 months to three years (fully suspended) were imposed in nine cases and between 180 and 240 hours of community service were imposed, in lieu of custodial sentences, in three cases. Total fines of €30,200 were imposed in five cases.
- Eight convictions for serious duty offences, as a result of which custodial sentences ranging from two months to two years were imposed in five cases (four of which were fully suspended and one of which was partially suspended) and 240 hours community service, in lieu of a custodial sentence, were imposed in one case. Total fines of €27,700 were imposed in five cases.

At the end of 2023, there were 20 cases of serious evasion or fraud under investigation and a further 36 cases are currently before the courts (Table 22).

Debt Collection

We have a tailored approach to debt collection, which reflects the segmented management structure of our case base. This approach enables us to be agile in our response to taxpayer behaviour and provide greater flexibility in matching our debt management resources to counter tax collection risk.

The past four years have been a period of exceptional disruption in which we suspended our enforcement activity for a considerable period of time. This has had an impact on timeliness of payment and the levels of debt. At the end of 2019 the debt available for collection was €0.9 billion compared to €1.4 billion at the end of 2023. Our **DMS system**, which we developed in 2019, is now fully deployed in dealing with these outstanding liabilities.

We are, however, aware that there may be circumstances where taxpayers or businesses may experience temporary cashflow difficulties impacting their ability to meet their ongoing tax obligations on a timely basis. Where businesses or taxpayers are finding it difficult to meet their current tax payment obligations the advice remains, as has always been the case, to engage with us as soon as such difficulties start to arise so that an agreed solution can be found.

We have a proven track record in agreeing flexible payment arrangements that take account of the financial circumstances and capacity to pay in each individual case. We will not initiate enforcement proceedings in situations where there is **meaningful engagement** from the taxpayer, and we make every effort to engage with taxpayers before commencing enforcement action.

We are a notice party for all **Examinerships**, and in determining our position on a proposal, we fully explore the reasonable prospect of the company's survival and consider the best interests of all creditors, including employees. We are also a constructive participant in the **SCARP**. Of 32 cases filed in 2023, we have opted into 27.

We deal with each individual case on its own merits, and will generally support a case or application to commence insolvency proceedings unless there has been non-compliance with the Taxes Acts, or the company has provided incomplete information or information which is not compatible with Revenue intelligence. Where returns have been filed up to date, there is agreement on the outstanding liabilities, there is positive engagement and full disclosure on assets and liabilities, we will participate fully in accordance with the aims of the legislation.

Debt Warehouse Scheme

During 2023, we continued to support businesses availing of the DWS to ensure they complied with the conditions of the scheme and retained its key benefits, including continued parking of the debt at the reduced warehoused interest rate of 3% (compared to the standard 8%/10%), and the deferral of payment of the warehoused debt until 1 May 2024. In February 2024, a further significant enhancement to the scheme was announced by the Minister for Finance, Michael McGrath T.D., whereby the interest rate of 3% applicable to warehoused debt was reduced to 0%.

We commenced targeted outreach campaigns for businesses with high value debt in the warehouse to discuss their payment plans and to advise of the payment options available to pay their debt, including flexible payment arrangements tailored to their individual circumstances. We also worked with sectoral industry groups to address the challenges arising for businesses in their specific sectors. This work continues into 2024, with a number of webinars and informational events held in advance of 1 May 2024.

Businesses do not have to pay all of their warehoused debt by 1 May 2024. However, in advance of that date, they are expected to engage meaningfully with the Collector General's Division to agree a plan on how the debt will be addressed. Where required, businesses can agree tailored PPAs to pay their warehoused debt over an agreed timeframe. There are a range of flexibilities built into the PPA facility particularly with regard to the down payment amount required to activate the PPA and duration of the arrangement, to facilitate the agreement of a tailored payment plan to suit the specific circumstances of each business.

In 2023, as a simplification measure to ease the administrative burden on businesses, we amended the thresholds for uploading supporting documentation when applying for a PPA. Previously, for amounts greater than €5,000, supporting documentation in the form of six months bank statements and cash flow forecasts were required, in addition to management accounts for amounts greater than €100,000. However, these thresholds have been streamlined, with one threshold of €50,000 applying before any supporting documentation is required.

A key measure of business viability is paying current liabilities, and it remains a key condition of the scheme that current taxes are filed and paid as they fall due. We recognise that some businesses continue to experience temporary cashflow difficulties that impact on their ability to meet tax obligations on a timely basis, and it is critical that businesses experiencing payment difficulties engage with us at the earliest opportunity. As always, where there is meaningful engagement, we will work with viable businesses to agree mutually acceptable payment solutions rather than deploying enforcement options.

Collaboration

We collaborate effectively with a wide range of other Departments and agencies, both nationally and internationally, to combat tax evasion in all its forms, including fraud, smuggling and other forms of criminality, and to support and facilitate legitimate trade and regulatory objectives. Examples, rather than an exhaustive list, of our national and international collaborations are set out below.

Examples of our National Collaborations

We play a vital role in the national response to tackling illicit trade, smuggling and organised crime. To that end:

- We work very closely with An Garda Síochána, the CAB, the Naval Service and the Defence Forces, providing mutual operational, intelligence and material support, and seconded 17 staff members to CAB.
- We participate in the Oversight Forum on Drugs, led by the Department of Health, which oversees the implementation of the Government's "National Drugs Strategy 2017-2025".
- We collaborate with the DSPCA and other agencies in relation to the illegal trade of animals.

- We co-ordinate the enforcement and interception of prohibited and restricted goods and products on behalf of our colleagues in the DAFM, the Food Safety Authority of Ireland, the DETE, the Health Products Regulatory Authority and the Competition and Consumer Protection Commission.
- We also work with a range of national competent authorities, such as the Environmental Protection Authority, the Commission for Communications Regulation and the Health and Safety Authority to ensure that products destined for the EU market do not endanger consumers or workers, and that other public interests such as the environment, security and fairness in trade are not impacted by imported products.

We play our part in supporting legitimate trade to move and operate as speedily and efficiently as possible, while effectively managing compliance risk and tackling illegitimate trade. In that context:

- We systematically share real-time data with both the DAFM and the HSE on inbound consignments arriving into the State. This facilitates the efficient flow of goods through our ports and airports from third countries.
- We work in partnership with the DAFM, the Food Safety Authority of Ireland and the HSE on the Geographical Indication Scheme for Irish Whiskey and Irish Potteen.
- We collaborate with the Private Security Authority in exchanging information, in accordance with the Private Security Services Act 2004 and the TCA 1997, to support the regulation of the private security industry.
- We work with Dublin City Council in relation to tackling non-compliance in connection with environmental waste.
- We work closely with the Corporate Enforcement Authority, exchanging information to assist with enforcing company law and tax legislation, and there is a Revenue Liaison Officer established under a signed Memorandum of Undertaking.

We also work closely with colleagues in the Department of Justice and a range of other agencies in the collection and dissemination of risk information in relation to passenger movements through the Irish Passenger Intelligence Unit.

Examples of our International Collaborations

We work very closely with many international bodies and agencies to combat serious and organised crime threats at source. In that regard:

- We have seconded officers to EUROPOL in The Hague, the Irish Embassy in the UK, MAOC-N in Lisbon and the Irish Permanent Representation based in Brussels.
- We work closely with HMRC and other law enforcement agencies in NI.
- We work with the PSNI, An Garda Síochána, HMRC, CAB, and the National Crime Agency to prioritise the area of fiscal fraud through the cross-jurisdictional Joint Agency Task Force which was established under the Fresh Start Agreement.
- We are a key partner at the annual Cross-Border Crime Conference, a collaborative event between representatives of law enforcement agencies and related organisations in the field of combatting organised crime on both sides of the border.
- We engage with the EU Commission and other Member States on the ongoing implementation of the Traceability and Security Features systems for tobacco products, as required by EU law.

We also participate in the EU's Law Enforcement Working Party (Customs) and actively engage

with the activities of the WCO to address the threats posed by fraud and smuggling.

World Customs Organisation Policy Commission

The WCO is the steward of international customs standards and is also recognised as the voice of the global customs community, assisting customs administrations in the effective application of controls, while efficiently facilitating legitimate trade. The WCO works in collaboration with customs administrations including Ireland, and provides a forum for dialogue and exchange of experiences between Member authorities.

On 1 July 2023 Ireland took a seat on the WCO Policy Commission for a two-year term. The Policy Commission concerns itself with broad policy questions relevant to the WCO's activities and initiates studies on the policies, practices and procedures of the WCO, with the objective of assisting the Customs Co-operation Council (the Council) to achieve the broad aims of its activities.

As part of our role on the Policy Commission, we contribute to both examinations of policy questions referred by the Council and make recommendations in respect of same, and a preliminary examination and progress reviews of the WCO's Strategic Plan.

Membership of the Policy Commission is restricted to a specific number of WCO Members and we are pleased to have the opportunity to serve on the Policy Commission, particularly in our centenary year.

We actively contribute to a wide range of OECD work groups and initiatives. For example:

- We are active members of the OECD's Joint International Taskforce on Shared Intelligence and Collaboration which brings together 42 of the world's national tax administrations that have committed to more effective and efficient ways to deal with tax avoidance. This initiative offers a platform to enable its members to actively collaborate within the legal framework of effective bilateral and multilateral conventions and Tax Information Exchange Agreements to share their experience, resources and expertise to tackle the issues they face in common.
- We participate in the OECD's International Compliance Assurance Programme and the EU's European Trust and Co-operation Approach, both of which are aimed at promoting multilateral engagements and voluntary tax compliance on a co-operative basis between MNEs and tax administrations in the jurisdictions in which they operate.
- We are active members of the OECD Forum on Taxation Administration (FTA) and participated on the organising committee for the analytics Community of Interest conference in Norway in October 2023. This conference saw participation by 24 worldwide tax administrations who presented examples of their use of analytics to improve compliance, and detect and confront tax evasion.

We are also committed and active members of the **Tax Administration EU Summit initiative**, bringing together senior officials from EU Member States to foster effective administrative co-operation and ensure the optimal use of EU information sharing programmes.

In 2023 we advanced our objective of working collaboratively with less developed countries to increase the effectiveness of their tax and customs administrations. This work is carried out in collaboration with the Department of Foreign Affairs (Irish Aid) and the Department of Finance, as part of Ireland's overseas development policy "A Better World".

The aim of this work is to increase the contribution of taxes and duties, compared with aid, as a source of funding to the developing countries concerned. This supports countries with their Domestic Resource Mobilisation agenda and goals. We seek to match specific expertise from within Revenue with the priorities identified by partner countries, with a view to building or strengthening their tax and customs administration capacity in these key areas.

In support of this work, we actively participate in international networks such as the OECD's Capacity Building Network. We are currently working with countries in Africa, Asia, and the Caribbean, and during 2023 we engaged with development partners on a major VAT and Excise reform project. This project involved Revenue experts conducting in-person visits to the partner jurisdiction, organising technical workshops and contributing to diagnostic reports with findings and recommendations. We also hosted in-person study visits and online webinars with several partner jurisdictions, as we continue to develop our bilateral capacity building relationships.

Our staff have gained valuable experience and benefitted from these relationships, and we are committed to building further on our contribution to Ireland's overseas development work.

Our People, Technology and Capability

2023 Staff Numbers



1,016

staff appointed through recruitment

7,033

permanent staff at year end

Diversity, Inclusion and Wellbeing



Revenue

We recognise and respect diversity and are committed to improving inclusion in the workplace

Revenue



Our wellbeing programme 'RevWell' supports our staff in minding their health.

Training & Development



39,542

training days delivered to staff

102

UL 3rd level qualifications awarded

236

ITI professional tax qualifications awarded

Gender Balance - Females at Management Levels



50%

Assistant Secretary and Board

63%

Principal Officer

56%

Assistant Principal Officer

56%

Administrative Officer / Higher Executive Officer

61%

of all Revenue staff are female

Internal Information Technology Certification



ISO 27001

IT Security Management Certification

ISO 22301

IT Certification

ISO 20000

IT Service Management

ISO 29119

IT Software and Systems Engineering

Our People, Technology and Capability

We are a large organisation with **just over 7,000 staff** in **29 locations nationwide**, and our people are key to our success.

We place the safety and wellbeing of our people at the heart of our approach, and achieve our vision to be an employer of choice by fostering a positive and fulfilling work environment through meaningful engagement, and maintaining a strong focus on wellbeing, diversity, and inclusion.

We also remain committed to building our capability as an organisation, and continue investing in our people to develop the leadership, management and technical skills they require to meet the evolving organisational challenges of the future.

Our success in carrying out our role and achieving our goals is further underpinned by our ability to harness innovation in technology and business practices. This enables us to respond effectively to existing and emerging challenges, changes in taxpayer behaviour and changes in the business and economic environment.

Our effectiveness in supporting compliance and tackling non-compliance is reliant not only on our on-going investment in our people and technology, but also on our **targeted recruitment** and strong culture of effective governance and accountability. The agility, resilience and responsiveness of our people and our structure are also essential components to the success and effectiveness of our work.

We will continue to develop, evolve, and refine our structures to ensure that we optimise the alignment of our resources with risk, and deliver a high-quality service to support taxpayer compliance.

Revenue Centenary

Revenue was established by way of Government Order on 21 February 1923, and celebrated its centenary during 2023. Plans to celebrate our centenary in 2023 were largely conceived by staff, serving and retired, who felt it appropriate to mark the one hundred years of Revenue's history, evolution and service to the State.

An event was held in Dublin Castle on 21 February 2023, to celebrate the establishment of the organisation. Colleagues from our enforcement and trade facilitation teams participated in a ceremonial parade at the commencement of this event, and the Minister for Finance, Mr. Michael McGrath, T.D., launched an historic exhibition illustrating Revenue's development over the last 100 years.

The exhibition consisted of a series of articles, visual displays and artefacts covering many aspects of our history and role in fairly and efficiently collecting the taxes and duties owed to the State. The artefacts have been largely sourced from the Revenue Museum. Since then, the exhibition has been brought to Revenue offices throughout the country for viewing by both serving and retired staff.

The exhibition provided our senior management team, together with serving staff and retired colleagues from across Revenue, the opportunity to meet and celebrate the achievements of the organisation, which would not have been possible without the professionalism, dedication and commitment of our staff over the years.

The exhibition concluded in February 2024 and has since been formally transferred to the care of the Revenue Museum, which is located in Dublin Castle. Entry to the Revenue Museum is free to members of the public.



Revenue Board with Minister for Finance, Michael McGrath TD



Revenue staff participating in ceremonial parade

Our People

The flexibility, resilience and professionalism of our people is paramount to everything we achieve. At the end of 2023, there were 7,033 permanent staff working in Revenue, equating to 6,843 full-time equivalents.

We use **targeted recruitment** to ensure that we build and retain internal capacity, talent and leadership, and have the right people and skills in our teams. During 2023, we appointed 1,016 staff across all grades from open recruitment, internal recruitment, interdepartmental and Top-Level Appointments Committee (TLAC) competitions.

| Role | Number |
|-----------------------------|--------|
| Assistant Secretary | 2 |
| Principal Officer | 10 |
| Principal Officer Solicitor | 1 |
| Assistant Principal | 60 |
| Solicitor | 10 |
| Administrative Officer | 64 |
| Higher Executive Officer | 131 |
| Executive Officer | 283 |
| Clerical Officer | 454 |
| Service Officer | 1 |

In addition, 90 staff availed of a mobility move during 2023. Mobility moves comprised two APs, two AOs, 15 HEOs, 30 EOs and 41 COs.

We remain committed to supporting and enabling our people to perform to the highest levels, and ensure that our people and our structures remain adaptable and flexible. During 2023, over **39,542 training days** were delivered to Revenue staff (Table 24). This included:

- a comprehensive range of **skills and capability development programmes** to enhance the leadership, management and soft skills of our staff, and
- needs-based **tax technical and customs training** provided through both externally accredited programmes and in-house standalone training modules.

Revenue Training Branch continues to develop and expand the range of training supports available to our people, utilising a mixture of self-managed eLearning, recorded training content and virtual and in-person classes. A pilot PO Leadership Development Programme was launched in 2023, with 30 POs participating, and the AP Leadership Development Programme also continued, with a further 95 APs commencing that programme in 2023.

Throughout 2023, 246 members of staff enrolled on our dedicated **Customer Service Programme**, covering modules in personal and payroll taxes, along with essential customer service skills. The programme is designed to support newly appointed and current staff assigned to customer service and compliance support roles.

Additionally:

- 80 new recruits completed our Trade Facilitation Programme,
- 129 new recruits received our enforcement training, and
- 1,892 existing staff completed other customs, excise and enforcement training throughout 2023.

In August and October 2023 some of our in-house trainers participated in practical train the trainer sessions, delivered by the Finnish and Dutch Customs administrations. These sessions focused on vehicle and container examination techniques respectively, and the learnings from same will be used to enhance the in-house training we deliver during 2024.



Revenue staff participating in a Train the Trainer event

We continue to foster our strong **educational partnerships** with the University of Limerick (UL) and the Irish Tax Institute (ITI), who assist us in identifying and responding to the development needs of our staff and provide professional development opportunities that enhance the technical knowledge, skills, and professionalism of our workforce.

In 2023 UL awarded **102 third level qualifications** to Revenue students, including qualifications in the Diploma in Applied Tax Administration, BA (Hons), Customs Certificates and Masters in Business Administration. In addition, the ITI awarded **236 professional tax qualifications** to Revenue staff, including Chartered Tax Adviser, Diploma in Tax, Tax Technician qualifications and Revenue Certificates in IT and Payroll Fundamentals, VAT and Other Indirect Taxes, Capital Taxes, and CT (Tables 25 and 26).

We are proud of our investment in our people and regularly highlight the achievements of our staff. The ITI graduation ceremony is held in the O'Reilly Hall, University College Dublin each November, and is an opportunity to acknowledge the great achievements of our staff. A special award is also presented to students who receive the highest marks in their class.



Revenue staff attending graduation ceremony

Staff Survey 2023

In June 2023, we conducted our third staff survey since 2020, and the first since the introduction of blended working arrangements in 2022. This survey sought the views of staff on a variety of topics, such as the benefits and challenges of blended working, our culture and approach to wellbeing, diversity, and sustainability and the recruitment process.

There was excellent engagement with the survey, with 82% of all staff participating. The survey results provided very good indicators for job performance, job satisfaction, wellbeing and overall health among our people.

The survey results indicated that most staff who avail of blended working consider it to be a positive experience, and are adapting well to current working arrangements, with staff feeling that they are part of a team and are trusted to do their job remotely.

Staff are invested in and motivated by our culture, and feel connected to their work. The majority of staff believe that they play a direct role in the success of Revenue and agree that their contribution is recognised and appreciated.

Staff believe that there are opportunities for development and progression within the organisation, which is reflected in most respondents agreeing that there are sufficient opportunities to learn and upskill. In terms of interviews and recruitment, online interview experiences were viewed positively by most respondents with a large proportion indicating that they would like to see this retained as an option for future interviews.

The results from the survey will inform our approach to how we work in the future, and ensure we remain an employer of choice.

90%

of respondents
would recommend
Revenue as a
good place to
work

92%

of respondents
feel connected to
their work

85%

of respondents
are motivated by
Revenue's culture

We further adapted our **Continuous Personal and Professional Development programme** in 2023, to provide staff with greater opportunities for capability development in a blended working environment. Existing courses were updated, and a large number of new courses have been developed through extensive cross-Divisional collaboration. Our staff continue to be further supported through a variety of funding options that assist them in attaining recognised professional and third level academic qualifications.

We have expanded our use of the **Civil Service Learning Management System**, with Divisions throughout Revenue designing specific training for their staff. This includes a Management Development course to assist staff in the performance of their role at management level in Personal Division, and a course focusing on the impact of the Windsor Framework which is available for all staff to access as required. These developments enhance our ability to provide tailored training to meet the on-going needs of our people.

In line with the vision of Civil Service Renewal 2024 to increase HR professionalism in the Civil Service, our staff are encouraged to enhance their capability and skills in **HR practice**. In 2023, 10 staff members were presented with Certificates in Human Resources Practice awarded by the Institute of Public Administration and by the Chartered Institute of Personnel and Development.

Our **blended working arrangements** have successfully bedded in and strike the required balance between the business needs of the organisation and opportunities for our staff to avail of a better work-life balance. Almost 5,550 (80%) of our staff are availing of blended working arrangements, while the remaining 20% of staff (approximately 1,400) have chosen not to apply, or are not eligible to apply for blended working, due to the essential on-site nature of their role, for example, staff working on frontier enforcement.

Staff Profiles

Sarah Sullivan – Clerical Officer



Business Division

I had been living in the UK for a number of years and had always planned to return to Ireland, so when a competition for COs in the Civil Service was advertised in November 2020, I jumped at the chance. I was successful in the competition and was very excited to take up a role in Revenue's office in Nenagh, Co. Tipperary, as I knew the office wasn't too far from my home and I would be able to meet new colleagues who were local to the area.

I was assigned to a role on the National Employer Helpline and, for the first few months, I undertook training in the Revenue Training Branch in preparation for an exam in IT and Payroll Compliance. The training provided was excellent and very engaging, and I got to meet other new recruits I would be working alongside each day.

After completing our training, the group started working full-time on the helpline. My job involves dealing with queries from employers and agents about issues they have with running payroll. The work can be challenging at times, but it is interesting, and I get great support from my colleagues and managers.

I am part of the LGBTQ+ community and immediately joined Revenue's LGBTQ+ Staff Network. I'm now a member of the network's steering committee and it's great to see how inclusive Revenue is, and the support given to Pride and other LGBTQ+ events.

Revenue is a great place to work and has great opportunities for career development and advancement.

Micheál O'Brien – Executive Officer



Medium Enterprise Division

Prior to joining Revenue in September 2019, I had worked in finance departments in two private hospitals and for a private health insurer. I was undertaking an accountancy qualification and was looking to obtain practical experience as part of the requirement to complete my qualification. On the advice of a friend who was already working in Revenue, I applied for the EO in Tax, Audit and Compliance role.

When I joined Revenue, I enrolled in the Trainee Auditor programme, which included weekly mentoring. On completion of this training, I was assigned to an audit and compliance function in the Public Administration Branch of Revenue's Medium Enterprises Division. Our case base includes public hospitals, the HSE and charities.

I carry out compliance interventions, requesting information and documentation to verify taxpayers' compliance. I review and analyse this information whilst engaging with taxpayers, before determining if further action is required or if the intervention should be closed. I am also leading the VAT Postponed Accounting project for Revenue's office in Tallaght, Co. Dublin. This is a large project which requires a comprehensive knowledge of VAT implications arising on foot of the UK's exit from the EU.

I'm lucky to be part of an excellent team and branch which supports me to carry out my role to a high standard. I am keen to continue my formal training and professional development, and my career in Revenue offers me plenty of opportunities to do so.

John Adams – Executive Officer



Investigation, Prosecution and Frontier Management Division

I joined Revenue in 2007 and began working in customs and excise enforcement in Limerick. In this role, I gained valuable experience in the detection and prosecution of a variety of offences, and also spent some time working in Shannon Airport.

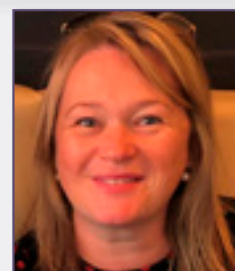
I was promoted to EO in 2017 and began working in the Shadow Economy Unit for Limerick and Clare. As part of this work, I was regularly involved in inter-agency operations which enabled me to develop and maintain business relationships with agencies such as the DSP, An Garda Síochána's National Immigration Bureau and the WRC.

In 2022, I joined the Maritime Unit, where I undertook specialist training on Personal Survival Techniques and also attended a rummage training course at the Netherlands Customs National Training Centre.

As part of this unit, I have provided search and rescue support to the RNLi and the Irish Coast Guard, and hosted other Customs Services engaging in missions and sharing intelligence. I was also involved in an operation which resulted in the seizure of €21 million worth of cocaine in the Port of Foynes, Co. Limerick. In this operation, approximately 300kgs of cocaine was detected on board the bulk cargo vessel, MV Verila.

The various roles that I have held in my career to date have afforded me with many exciting and varied opportunities that stretch far beyond a typical workday, and offers a stimulating career path with options for career development.

Judith Christie – Higher Executive Officer



Personal Division

Prior to joining Revenue, I was a Weekend Commercial Manager and Pension Board Director with a large retail entity. After a redundancy, I applied through the Public Appointments Service (PAS) for an AO role in the Civil Service. I was successful in this competition and joined Revenue in 2019.

Given my people management background, Revenue granted me a place on a Level 7 Diploma in Strategic People Management, which I enjoyed immensely and completed in January 2023.

While much of my working time revolves around PAYE and the Help to Buy scheme, I am also a Disability Access Officer, a HR Investigations Officer and Chair of the Divisional Partnership Committee. I have also had the opportunity to be part of a working group for the Customer Service Strategy Board and have enjoyed all that that entailed.

However, my favourite role to date has been taking part in various outreach events, including attendance at national events like the Ploughing Championships and local events at Collins Barracks and the Haulbowline Naval base. I was also involved in the development of an education programme for Transition Year students in 2023. This involved working with a number of colleagues across Revenue, the DSP and the education sector.

My career path has therefore been varied and ever evolving in a positive way.

Noreen Collins – Assistant Principal

Revenue Solicitor's Division

I first joined the Civil Service as a CO in 2006, and spent over 10 years working in the civil legal section of An Garda Síochána, qualifying as a Solicitor while there in 2017. I then moved to Revenue, on promotion, as an AP in 2019. Since then, I have been part of both the Criminal Prosecutions Team and the Commercial and Litigation Team within Revenue Solicitor's Division.



The work in the Revenue Solicitor's Division is very interesting and varied. Our Division manages litigation connected to tax and customs matters in the District, Circuit and Superior Courts and the TAC. In addition, we provide legal advice on complex and diverse operational, administrative and governance matters to the Board and colleagues across all Revenue Divisions.

I have found the culture in Revenue to be collaborative and inclusive, and this is further enhanced by well-developed employee engagement initiatives. I have benefitted greatly from working with experienced Revenue colleagues who share their knowledge and understanding of Civil Service principles and encompass Revenue's esprit de corps. This greatly assists me in carrying out my day-to-day role.

I am grateful to work in an organisation that embraces change and is adaptive and responsive to opportunities and challenges. This culture assists Revenue in positively contributing to society, making Revenue a leading Civil Service organisation and tax and customs administration.

Nick Stafford – Assistant Principal Officer

Large Cases - High Wealth Individuals Division

I joined the Civil Service straight from school and worked in three different Government Departments before joining Revenue as an AO in 2015. Prior to that, I had successfully completed a professional accountancy qualification.



When I joined Revenue, I worked in a compliance role within Business Division for nearly six years. In this role I was involved in audits and project work across a range of sectors. As a new recruit I will always be grateful for the knowledge and support I received from colleagues when I first joined Revenue.

In July 2021 I changed roles and moved to Investigation, Prosecution and Frontier Management Division, and was based in Rosslare, Co. Wexford. This move was short-lived as I was successful in an AP competition less than a year later. I did, however, enjoy the combination of indoor and outdoor work during this time, along with the variety and unexpected nature of each work day.

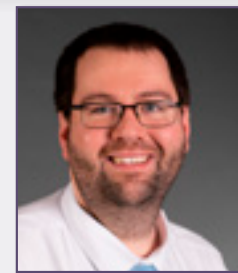
Since March 2022, I have worked as an AP in Large Cases - High Wealth Individuals Division. My role here is to identify and challenge tax avoidance across the Revenue case base. This work is varied, interesting and challenging.

I have been in Revenue for nine years and there have been lots of changes in that time, which shows that Revenue is a progressive organisation. There is a wide variety of work in Revenue, with plenty of opportunities to progress, and I have benefitted directly from Revenue's focus on training and developing staff.

Paul Tancred – Principal Officer

International Tax Division

I joined Revenue as an AO in April 2015 and was assigned to the Statistics and Economic Research Branch in Accountant General's and Strategic Planning Division. I had no formal tax training when I started working in Revenue so I was pleased to be supported by Revenue in undertaking the ITI Chartered Tax Adviser qualification.



I was promoted to AP in 2017, where I was assigned to International Tax Division and worked on a wide range of policy issues. In 2022 I was promoted again, to PO, and remained in this Division. As both an AP and PO I have been very fortunate to represent Ireland at a range of international fora, including EU Council Working Party meetings, European Commission meetings, and various OECD Working Parties.

I have also worked closely with colleagues in the Department of Finance. This includes working on important policy matters related to proposals, such as the Digital Services Tax and Common Corporate Tax Base from the European Commission. I have also been at the centre of significant changes in international tax, such as the development of the OECD's Pillar Two rules since the early conceptual discussions. More recently, I have assisted colleagues in Revenue and the Department of Finance in advancing Ireland's domestic implementation of the Pillar Two rules. The work is challenging, but very rewarding.

I have been afforded many great opportunities throughout my career in Revenue, and thoroughly enjoy working with fantastic colleagues across Revenue and the wider public sector.

Our Culture

We are a highly responsive organisation that provides a positive, engaging and fulfilling work environment for our people. Our **core values** of respect, professionalism, collaboration, agility, and integrity are embedded in our culture, our interactions with colleagues and in all our dealings with taxpayers. We foster openness and accountability in everything we do and place compliance with our legal responsibilities, including health and safety, data protection, taxpayer confidentiality, financial management and freedom of information (FOI), at the heart of how we work.

We support our people by promoting health and workplace wellness, and by providing opportunities for development. Our commitment to deepen employee engagement at all levels across the organisation continues to be a key priority, and we work together in a partnership approach, supporting involvement, innovation, and high performance to enable our continuous improvement.

A key component of this engagement in 2023 was a series of townhall events hosted throughout the country during the year. These events provided a unique opportunity for open and meaningful dialogue between staff at all levels in the organisation and the Revenue Board and senior management. These sessions were extremely well attended, with over 6,000 staff participating.

As part of our commitment to promoting and encouraging good health and wellness among our people, we provided staff with the opportunity to participate in a **nationwide health screening programme**, which provided a comprehensive overview of their current health status. The participation rate was high with over 2,000 staff (almost 30%) availing of the programme.

We also introduced a mental health initiative in September, in conjunction with World Suicide Prevention Day. The "#My15Minutes" initiative encourages staff to prioritise their mental wellbeing by taking small but impactful steps toward self-care and happiness. Commissioner Harrahill recorded an address in support of this initiative, which was available to all staff.

Our **Central Partnership Committee** provides a means of regular and positive dialogue to support and enhance employee engagement. The Committee is chaired by the Chairman

and is attended by the full Board along with representatives from management, unions, and staff. During 2023, the Committee met on three occasions and, through its work, continued to underpin our mission, vision, core values, and the achievement of the objectives set out in our Statement of Strategy (SoS).

In 2023 we established two **Partnership Intensive Groups**, one to consider Innovation and the other to review our Employee Engagement Charter. The key objectives of these groups are as follows:

- the Innovation Group explored ways to develop and support an innovative culture, and to make recommendations on how we can best realise the overarching vision and key priorities outlined in our SoS and the “Public Service Innovation Strategy”, and
- the Employee Engagement Group reviewed the current Employee Engagement Charter, with a view to identifying ways to further embed our values in the evolving workplace, and to further enhance communication and employee engagement across the organisation.

The work of both Partnership Intensive Groups will be finalised in 2024.

We have built a strong culture of acceptance, inclusivity and equality among our staff, embracing individuality and ensuring that **human rights** are respected in both internal and external environments. We also remain committed to ensuring that our “Public Sector Duty Action Plan” is implemented. All our newly recruited staff are trained in equality and diversity as part of their induction training. We have also developed specialised human rights and equality training for individual cohorts of staff, depending on the nature of their role within the organisation.

As an employer of over 7,000 staff, we recognise, welcome and respect **diversity** in sexuality and gender identity, and are committed to continuously improving inclusion in the workplace. Our **LGBT+ Staff Network** and steering committee work with other Civil Service Departments to develop a civil and public service wide LGBT+ Employee and Ally Network, which is a key component of the “National LGBTI+ Inclusion Strategy”.

As we have done for a number of years, we again supported our LGBT+ Staff Network with a number of events throughout the year and Pride month during 2023. Some examples of this are as follows:

- participating in Dublin Pride Festival’s 2023 parade, alongside other civil and public service LGBT+ Staff Networks under the banner “Proud to work for Ireland”,
- flying the Pride flag at our offices in Dublin Castle, and across the country,
- supporting Pride 2023 on our main website page and social media channels, alongside our LGBT+ Staff Network logo,
- marking International Trans Day of Visibility with a bake sale to raise funds for a LGBT+ youth organisation,
- hosting regular online “Spill The Tea” sessions, providing a safe space for staff to meet virtually,
- hosting a number of in-person events throughout the year for all staff, including a themed tour of the National Gallery of Ireland, and
- using our dedicated intranet page and contact hub to enable our LGBT+ Staff Network to provide information, resources, peer support and networking opportunities to all staff members.

Listening to and learning from the diverse experiences and perspectives from our collective

workforce shows that diversity is not just about generation, physical characteristics, or gender, but also includes social, ethnic, cultural, and educational backgrounds. We have long recognised that a workforce that more closely reflects the society we serve increases trust in what we do and how we do it, and we continue to use our recruitment programmes to build a diverse workforce that reflects a contemporary and evolving Irish society, cementing our commitment to equality and helping develop us to be better at what we do.

In October 2023, we held our third annual **Equity, Diversity, and Inclusion week**, and this year's theme was "Celebrating Our Uniqueness". This initiative offered staff throughout the organisation the opportunity to recognise that we are all unique and to reflect on the importance of equality, diversity, and inclusion. It also afforded staff the chance to reflect on the important part we all play in ensuring that our colleagues, peers, and managers feel included and respected. This year's events focused on contributions from colleagues across the organisation, and the LGBT+ Network, who shared their unique stories and lived experiences, including:

- a former Paralympian who spoke about their achievements both personally in the Paralympics and professionally in their career in Revenue,
- a staff member and their son who spoke about living with autism,
- a colleague who is deaf discussed their career and how the assistive technology enhancements within Revenue have positively impacted their job role,
- a webinar on the lived experience of young LGBT+ people today, and
- a newsletter featuring a number of contributions from staff members sharing information about their diverse cultures.

We recognise the importance of gender balance, and are fully committed to ensuring that any gender imbalances that can be addressed by measures within our control will be pursued. We have made significant advances in this regard over the last six years and our 2023 Gender Pay Gap Report showed that 57% of all senior management positions in Revenue are currently filled by women, compared to 25% in 2016 (Table 27). In addition, we signed up to become a member of the "30%+ Club", in 2023. This initiative is a global campaign led by heads of organisations taking action to increase gender diversity at board and executive committee levels.

We also asked specific questions in our 2023 staff survey in relation to promotion and the results show that the majority of female staff intend to apply for promotion in the next 12 months, although caring responsibilities, impact on the availability of blended working opportunities and lack of confidence to operate at the next level are factors influencing their decision.

We will continue to address gender imbalances in our workforce and examine ways to encourage more women to consider applying for promotion. Some ongoing initiatives in that regard are outlined below:

- ensuring all of our recruitment and selection processes are conducted by gender balanced selection boards,
- training all our selection boards in equitable best practice techniques,
- all new recruits participate in equality and diversity training as part of their induction training,
- finalisation of a refresher webinar, focused on the "Civil Service Dignity at Work Policy", our values and our Employee Engagement Charter,
- encouraging our staff to avail of lifelong learning and development opportunities and

supports,

- highlighting specific initiatives, such as breastfeeding arrangements and menopause supports, that are available to women, and
- working with university researchers on a “Call to Lead” project in 2024.

International Women’s Day 2023

We are committed to ensuring an environment of equity and fairness, regardless of gender, and providing support to all employees. We also acknowledge the dedication of staff who are actively engaged in efforts to promote gender equality and diversity within the organisation.

To celebrate International Women’s Day, and as part of the series of events marking our centenary, a live webinar was held on 8 March 2023. The theme for 2023 was “#EmbraceEquity” and discussions during the webinar explored what it means to embrace equality, the removal of historic barriers experienced by women, and the impact that positive changes had throughout their career.

Commissioner Ruth Kennedy and former Chairman Josephine Feehily opened the discussion by reflecting on their careers and experience, with a focus on the future changes they would like to see that could assist the career paths of others. This was followed by a lively and engaging panel discussion between Chairman Niall Cody and staff members from across the organisation.

The panel discussed a range of important topics including:

- positive changes in Revenue for women over the years,
- how opportunities for women have evolved,
- the improvements to working terms and conditions for women,
- comparison of work experiences and opportunities,
- current and perceived barriers for career progression for women, and
- views on what the panel would like to see for the future of women within Revenue.

The event was open to all staff to attend online and was a huge success with fantastic engagement from colleagues across Revenue.

Our **Climate Action Roadmap 2022 – 2030** outlines Revenue’s plan for an increased focus on sustainability and environmental matters across the organisation, to address the challenges of climate change and to reduce our carbon footprint.

We worked closely with the Office of Public Works during 2023 to identify the opportunities provided by blended working to reduce our carbon footprint, and we have now vacated a number of buildings. This has resulted in both a reduction of our overall carbon emissions, as well as a reduction in energy costs. Work is also ongoing to optimise the Revenue Fleet, by moving towards the procurement of electric vehicles.

We have also established **Green Teams** in the majority of our offices. These teams work alongside our Building Management Teams to promote sustainability initiatives at a local level and educate and raise staff awareness in this area, and have been instrumental in implementing our plan to reduce our carbon emissions. For example, our Nenagh office recently received an award, through the **Optimising Power @ Work programme**, to mark the significant achievement of reaching a 50% energy reduction threshold. The Nenagh office joined this programme in 2007 and in the interim period the attic in this building has been insulated, the windows have been upgraded and sensor controlled lighting has been installed. Other changes implemented include upgrades to computer equipment and shared printing facilities.

We ran a number of public procurement competitions during 2023 using the **Office of Government Procurement frameworks**. In total, 80% of our procurement competitions in 2023 included green public procurement criteria, and five additional procurement competitions which contain green criteria are ongoing. It is our objective to ultimately include green criteria in all of our procurement competitions, in line with Government policy and we will continue to promote awareness of green criteria going forward.

In accordance with Circular 1/2020 issued by the Department of Public Expenditure, NDP Delivery and Reform (DPENDR) in relation to procedures for offsetting the carbon emissions associated with official air travel, we had a financial obligation of €6,911 in 2023. This financial obligation is derived from a carbon emissions total of almost 314,156 lbs with a relevant carbon tax cost per tonne of €48.50.

Innovation

Our commitment to optimising the use of technology and continued investment in our information technology capability enables us to develop progressive and innovative business solutions that help drive efficiency and quality.

As an early adopter of computer technology, and in common with many mature organisations, we have some legacy systems in need of **technical modernisation**. In identifying this as a key organisational risk, we continue to progress a Technical Architecture and Systems Modernisation programme to modernise our systems and underlying technology, to ensure that we have both the IT platform and capability to enable our key business programmes to operate effectively.

In 2023, our programme focused on four technology migrations, including a modernisation of our Common Registration System application, a number of AI Proof of Concepts and a Design System to standardise the approach to screen design across systems. This essential work will provide the platform for further modernisation of additional taxes and duties, with a focus on process automation, digitalisation and personalisation of services, as we move towards natural taxation.

We also enhanced our PAYE system in 2023, to leverage re-platforming work by the DSP. This enabled us to minimise the time taken to reflect information in respect of taxable DSP payments in our systems, and improved the service we provide to individual taxpayers by streamlining the end of year process.

In 2023, we extended the deployment of **AI** and **Natural Language Processing** technologies to auto-classify 85% of all queries submitted to MyEnquiries. These advancements simplify the user experience by removing the need for taxpayers to self-categorise their enquiry. Under the auto-classification process the accuracy of query categorisation has increased to 97% and the overall time it takes for queries to be routed to the appropriate subject matter expert has reduced by more than 24 hours.

Our Programme Management Office enables effective and accountable management of information technology enabled business projects, and seeks opportunities for continuous improvement in that area. Project Boards and Steering Committees guide and support the delivery of these projects, ensuring timely decision-making and the management and mitigation of issues and risks as they arise. This work will continue during 2024.

Our customs systems handle ever increasing transaction numbers, and during 2023 our Automated Import System system handled over 76 million messages in 2023, with a peak of 519,000 messages in a single day on 12 December 2023. Additionally, our AES handled almost four million messages (excluding inter Member State messaging) with a peak of 549,000 in the month of June 2023, and our export release verification service handled almost 4.3 million

requests with a peak of just over one million handled in the month of August 2023.

Our work to support customs during 2023 combined the implementation of AES Phase 1 (AES-P1), Import Control System Release 2, and New Computerised Transit System Phase 5 (NCTS-P5). The introduction of AES-P1 and NCTS-P5 required further enhancements to Roll on Roll off, and that development is in progress. We also implemented further application programme interfaces to assist trade in tandem with implementation of AES-P1 and NCTS-P5.

Additionally, in preparation for Union Customs Code Centralised Clearance for Import, we implemented the roll out of EU Customs Data Model Version 6 and NCTS P6.

We continue to provide, and further extend, shared computing facilities to other public sector bodies from our **data centre**, with over 50 different organisations availing of this service in 2023. This hosting service provides estimated savings of at least €2.5 million per annum to the organisations hosted.

Our **print and mail service** continued to provide printing and mailing services to a number of other public sector organisations during 2023. For example:

- we printed and posted 7.7 million items of correspondence on behalf of seven Government Departments and agencies, resulting in savings of approximately €292,000,
- we provided print and design services for items such as corporate stationery, leaflets, posters and training manuals for 21 Government Departments and agencies, resulting in savings of approximately €202,000,
- we issued 175,000 COVID-19 green certificates on behalf of the Office of the Government Chief Information Officer and the HSE, and
- we provided additional support to the Oireachtas and Bills Office to produce the various stages of the Finance and Planning Bills, and supported the Department of Finance on Budget Day, offering a complete contingency operation.

We are an active participant in the Civil Service Innovation and Excellence Awards and submitted five projects for consideration. A collaborative project, “Secretariat to the Commission on Taxation and Welfare: Support Strategic Policy Development”, which was submitted by the Department of Finance, the DSP and Revenue, was a winning project in the category of Strategic Policy Development during the 2023 awards ceremony.

We also host an internal awards scheme called “Réalt” to promote innovation. Three awards were presented under this scheme in 2023. In addition, we have established an Innovation Network Team which has been actively promoting Public Service Transformation.

Taxpayer Confidentiality

We fully respect our legal duty to protect the confidentiality of taxpayer information, and the **security of Revenue systems** and data is a fundamental priority for us. Across all our services and business processes, taxpayers’ personal data is treated with the highest standards of security and confidentiality, and security is designed in-to all services operated by or for Revenue. Security is emphasised to all staff and is part of the culture of the organisation.

We held two separate cyber security exercises in 2023, which were facilitated by external and independent vendors with expertise in this domain. These exercises reviewed our cyber security approach and identified opportunities for improvement which have been implemented. This is an important part of our strategy to respond to the new and evolving threat landscape.

We use the Centre for Internet Security framework for system hardening and assessment to create a tiered security benchmark for our internal and public facing systems that we can test

against. This framework sits alongside a robust Information Security Management System that is **ISO27001 certified**. We successfully completed our most recent surveillance audits in April and October 2023.

Personal information displayed from our website is encrypted using a 256-bit Extended Validation SSL certificate, signed by a publicly trusted certificate authority. Taxpayers can verify that the page is secure by looking for a padlock icon in their browser.

Our support teams actively monitor and assess security advisories for systems and applications under their control. Additionally, we utilise third parties to carry out penetration testing across our external facing services on a regular basis.

All business services related to the collection of taxes and duties are required to maintain a high level of availability and resilience, together with agreed business continuity procedures. This is managed in accordance with, and certified to, ISO22301 standard. We successfully passed a surveillance audit in this regard in April 2023.

Our systems are tested to **ISO29119 standards** and, once delivered into production, are managed in accordance with the **ISO20000 standard**. This standard ensures proper procedures are in place to manage change control, service management, incident management and incident review.

Public Service Reform and Civil Service Renewal

We play an active role in the ongoing implementation of Civil Service Renewal and in Public Service Reform. Some achievements related to the high-level outcomes for the public service in 2023 include:

- participating in a working group established by the DPENDR to design an evaluation toolkit to assess the impact of blended working on the workforce and organisations in the Civil and Public Service,
- continued support for Ireland's National Data Infrastructure and the principles of Open Data in accordance with the "National Open Data Strategy",
- participation in the working group to develop the "Civil Service Domestic Violence and Abuse Policy" that was launched in 2023, and
- contributing to the DPENDR led working group to develop the "Menopause and the Workplace Policy Framework for Civil Service Organisations", which was launched in October 2023.

Governance

The Revenue Board comprises three Commissioners, appointed by the Taoiseach, one of whom is appointed by the Minister for Finance as Chairman. The Board has statutory responsibility to carry out its functions.

Our governance structures promote transparency and ensure accountability and are designed to enable us to achieve our strategic goals, deliver our business programmes in a cost-effective way, and meet all our regulatory requirements.

Statement of Strategy 2023-2025

Our SoS sets out how Revenue will work and operate into the future, the high-level objectives we will pursue for the three-year period ahead and reflects our vision to be a leading tax and customs administration, trusted by the community, and an employer of choice. The SoS also reflects our values – respect, professionalism, collaboration, agility and integrity.

In June 2023 we published our SoS 2023 -2025, which is the first SoS prepared in the post-pandemic environment. The changes in taxpayer behaviour and needs, and Government policies aimed at supporting individuals and businesses through the cost of living crisis, required us to identify the correct balance between our core operational priorities, and emerging needs in an unpredictable environment. Further important elements of context included changing ways of working, digitalisation opportunities, global tax reform and the report of the Commission on Taxation and Welfare.

This new SoS was developed through extensive consultation with both internal and external stakeholders, together with staff contributions which were gathered and developed through Senior Management Conferences, workshops, team meetings and an internal webpage.

The SoS lays out our high-level objectives for the three-year period 2023 – 2025 and is centred around our strategic pillars of service for compliance and confronting non-compliance. These pillars remain constant as we strengthen the performance of the organisation, refine our business models, embrace and build on emerging opportunities and anticipate and proactively respond to changes in our internal and external environment.

Our SoS is a key driver for all Divisions within Revenue, and was discussed at length during the townhall sessions conducted during 2023. These discussions ensure that staff at all levels of the organisation are aware of and understand our ambitions as an organisation for the next three years, and we look forward to learning from, and building on, the positive and engaging debate which took place during these sessions.

Our **Corporate Governance Framework**, which is published on our website, sets out the framework to ensure the correct alignment of our structure with business strategies and direction, with a clear focus on increased transparency and mitigation of risk. It dictates the shared values, philosophy, practices, and culture within Revenue which, along with our structures and working arrangements, determine how we deliver on our mission and ensure quality outcomes.

During 2023, our Risk Management Committee actively monitored our Corporate Risk Framework to ensure that appropriate actions were taken to mitigate risks that could impact on the achievement of our corporate objectives. The level of participation in our risk identification and assessment process has been increased to provide a more effective risk management framework and an enhanced linkage with divisional risk management.

Revenue is a member of the FTA's Enterprise Risk Management Community of Interest (ERM CoI). The OECD's FTA community focuses on the top risks facing tax administrations now and into the future. Revenue participated in the ERM CoI survey in 2023. While previous surveys identified a range of risks and explored the challenges faced in mitigating them, the 2023 ERM CoI survey examined how those responses have evolved. In addition, it identified any new or emerging risk areas and provided an insight into what the risk landscape may look like in three

to five years' time. The survey results form the basis for its ERM COI's future planning.

The Board is committed to maintaining and supporting a quality Internal Audit function. This function is carried out by the Internal Audit Unit, which operates with the direct authority of the Board and under the general supervision and guidance of the Audit Committee. The unit operates in adherence to the Internal Audit Standards issued by the DPENDR to provide independent objective assurance that the systems, processes and procedures that underpin our activities are properly and effectively managed, or otherwise to recommend corrective measures as appropriate.

The internal audit programme is informed by our Internal Audit Universe, Corporate Risk Register, Annual Corporate Priorities and SoS. In 2023, 19 audits, comprising 13 internal audits and six follow-up audits, were completed.

The **Audit Committee (the Committee)** oversees the Internal Audit function in Revenue and advises the Board in relation to its operation and development. The Committee reports to the Chairman, as Accounting Officer, and assesses governance arrangements, providing advice and guidance in relation to the systems of risk management and internal controls. The Committee met five times in 2023.

The Audit Committee membership comprises:

- John Murphy (Chairman of the Audit Committee), former Secretary General of the Department of Jobs, Enterprise and Innovation,
- Helen Hall, Chief Executive of the Policing Authority,
- Dr. Paul Lyons, Adjunct Assistant Professor at Trinity Business School, Trinity College Dublin,
- Dr. Karen-Ann Dwyer, Assistant Professor in Accounting at Dublin City University Business School,
- Declan Rigney, Assistant Secretary of Revenue's Personal Taxes Policy and Legislation Division (until April 2023), and
- Maura Kiely, Revenue Solicitor in Revenue Solicitor's Division (from June 2023).

Protected Disclosures

We actively promote a supportive environment for our staff to raise concerns relating to potential wrongdoing in the workplace, and are fully committed to providing the necessary supports for any staff member who raises such concerns.

In 2023, four concerns were considered under the "Revenue Policy on Protected Disclosure Reporting in the Workplace". Following the completion of an assessment by Revenue's Protected Disclosures Group, appropriate follow up action was taken in relation to two concerns raised. The assessment by Revenue's Protected Disclosures Group of the other two concerns was on-going at year-end.

Our Director of Internal Audit is a prescribed person to receive external disclosures on matters relating to the assessment, collection and management of taxes and duties. In December 2023, we launched a new **online reporting form**, accessible through the Revenue website, to make it easier for workers to make a protected disclosure on matters falling within Revenue's remit. A total of 31 external disclosures were received by our Director of Internal Audit in 2023.

Through our membership of Transparency International Ireland's "Integrity at Work" programme, 24 members of staff received training on "Dealing with Protected Disclosures - Prescribed Persons" in 2023.

Ethics, Standards and Behaviour

All Revenue officials adhere to the principles, standards and values set out in the Revenue Code of Ethics and The Civil Service Code of Standards and Behaviour. In 2023, staff at AP level and above, as well as officials in certain designated positions, submitted a **Statement of Interests** under the Ethics in Public Office Acts 1995 and 2001.

In accordance with Section 6(4) of the Regulation of Lobbying Act 2015, the names, grades and brief details of the role and responsibilities of the Designated Public Officials in Revenue are published on our website.

We are committed to fulfilling our **data protection obligations** and process personal data in accordance with data protection legislation. We protect the integrity of data supplied to us by taxpayers and third parties. In 2023, we continued to increase awareness of, and improve compliance with, data protection among our staff. This included measures to be taken to protect data security in a remote working environment.

Freedom of Information

In 2023, we received 242 FOI requests (Table 28) and we continue to work with the DPENDR to ensure the efficient and effective operation of the FOI Act 2014 in Revenue.

The review of the Act commenced in September 2021 and is being managed by the DPENDR. As part of this review, Revenue distributed a **customer satisfaction survey** to FOI requesters and decision makers in 2022 and encouraged completion. Revenue also provided a detailed response to the follow up consultation document issued by the DPENDR. It is expected that a report, along with recommendations, will be presented by the DPENDR to the Government and published during 2024. As an FOI body under the Act, Revenue is fully engaging with the review process.

Complaints

Taxpayers who are dissatisfied with Revenue's handling of their tax affairs can have their case reviewed either internally by a senior Revenue Officer, or by an external reviewer. In 2023, one request for internal review was accepted, while 11 requests for external reviews were accepted (Table 29). The Ombudsman finalised 26 complaints relating to Revenue during 2023 (Table 30).

In late 2023, the PAS ran a competition on behalf of Revenue to create a panel of External Reviewers to complete reviews, which was subsequently established in February 2024. The External Reviewers have entered into contracts for services which will be for an initial period of three years, but may be extended to a maximum of five years by agreement.

Oireachtas Committees

The Chairman's appearance before the Public Accounts Committee (PAC) took place in January 2024.

Other Governance Matters

We are compliant with the Prompt Payment of Accounts Act 1997 and the European Communities (Late Payment in Commercial Transactions) Regulations 2002. Our Prompt Payment Returns are published on our website. Almost 84% of all payments were made within 15 days (Table 31).

We provided responses to 735 Parliamentary Questions and responded to 744 Representations from Public Representatives during 2023.

Senior Management Changes

Following TLAC competitions, the Minister for the DPENDR, Paschal Donohoe, T.D., made appointments to two Assistant Secretary Level positions in 2023:

- following his appointment on 24 April 2023, the Revenue Board assigned James Twohig to Personal Division, and
- following his appointment on 7 August 2023, the Revenue Board assigned Tom James to Personal Taxes Policy and Legislation Division.

On 14 November 2023, the Revenue Board announced the assignment of Eugene Creighton to International Tax Division, while he continues in his role as head of Large Corporates Division pending the appointment of a new Assistant Secretary.

Declan Rigney, Assistant Secretary, retired on 1 April 2023 and Eamonn O’Dea, Assistant Secretary, retired on 1 September 2023. We thank them both for their service to Revenue.

Financial Management

Each year Revenue prepares and submits the Account of the Receipt of Revenue of the State collected by the Revenue Commissioners and the Appropriation Account of the expenditure for the Office of the Revenue Commissioners to the Comptroller and Auditor General for audit. The audited “Account of the Receipt of the Revenue of the State” collected by Revenue for 2023 is presented to the Oireachtas at the same time as the Annual Report.

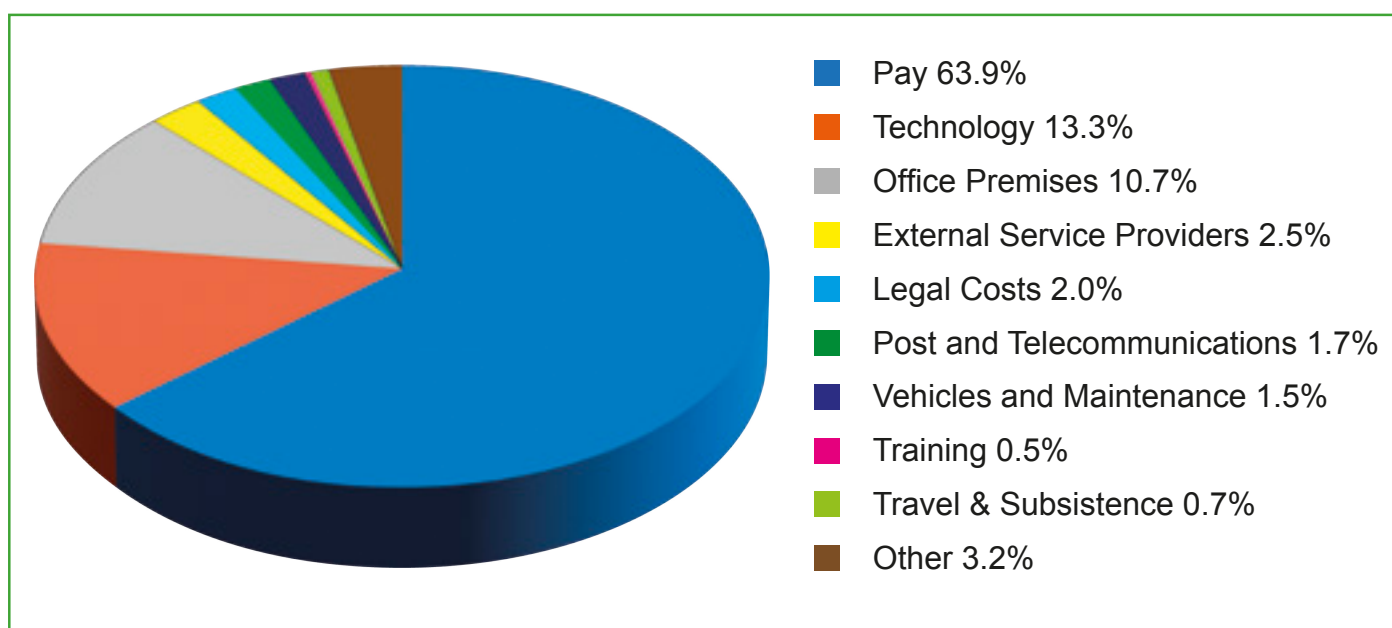
The Appropriation Account of the amount expended by Revenue in relation to salaries and expenses in the year ended 31 December 2023 has been submitted to the Comptroller and Auditor General within the statutory timeline. In accordance with the Comptroller and Auditor General (Amendment) Act 1993, the audited account will be published by September in the Report on the Accounts of the Public Services. The account will be published and available at www.audgen.gov.ie. As such, figures referred to below are provisional and will be finalised on completion of the audit of the Revenue Appropriation Account by the Comptroller and Auditor General.

Financial Performance 2023

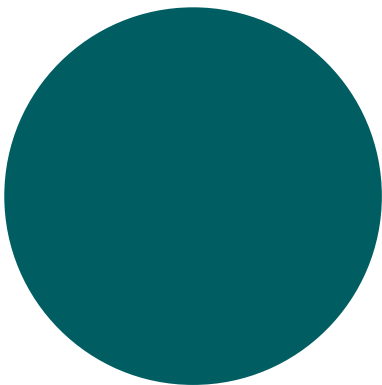
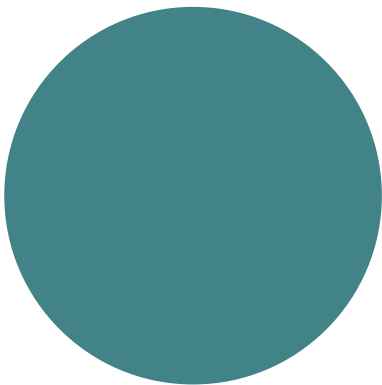
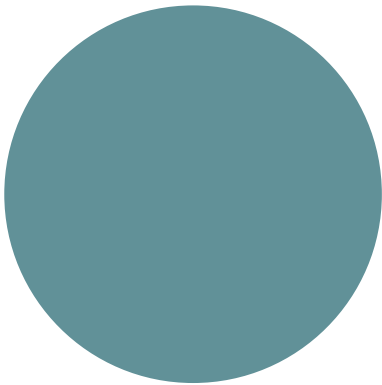
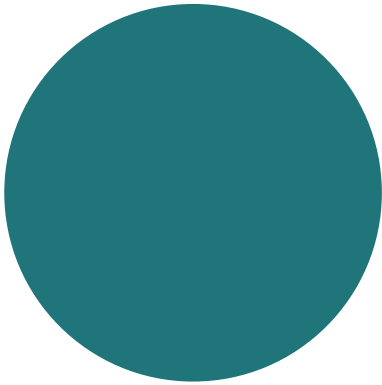
In 2023, Revenue’s expenditure on the administration and collection of taxes and duties and frontier management amounted to approximately €585 million. This expenditure was partly funded by Appropriations in Aid receipts of €62.5 million, received mainly in respect of services relating to PRSI, and a share of custom duties collected via the Centralised Clearance system.

A Supplementary Estimate of €52.3 million was required to meet the cost of permanent infrastructure being developed at Rosslare Europort by the Office of Public Works on behalf of Revenue, along with the 2023 costs of rents at Dublin Port and Rosslare. These costs arose on foot of the UK’s exit from the EU and therefore qualified for funding from the Brexit Adjustment Reserve.

A provisional year end surplus of €3.6 million, including €1.3 million in excess Appropriations in Aid, arose.



Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023



**Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the
year ended 31 December 2023**

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Statement by Accounting Officer on Internal Financial Control

Responsibility for system of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- The documentation of key business processes is being reviewed and developed to ensure that there is an overarching description linking key systems, processes and procedures relating to the accounts receipting and repayment system. It is anticipated that this review will be completed by the end of 2024.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office to identify potential risks and ensure an appropriate mitigation strategy is in place. Mitigations used to manage risk include:
 - Revenue's governance structures.
 - Environmental scanning to ensure Revenue is aware of influences that affect risk.
 - Integrated strategic/business planning and risk management framework that includes an assessment of risk at organisational, Divisional and Branch level.
 - Implementation of a strong and integrated project management framework for all significant projects.
- There are systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks.

Internal Audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a formal written Internal Audit charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and Control Framework

This Office operates a Corporate risk management system which identifies and reports key risks and the actions being taken to address and, to the extent possible, mitigate those risks. A Corporate Risk Register is in place which identifies the key risks facing this Office. These risks are described, evaluated, and graded according to their likelihood and impact. The risk register details the actions needed to mitigate risks and these actions are integrated into Revenue's strategic and business planning process.

There is a quarterly review process for the Corporate Risk Register. Divisions report on the effectiveness of risk mitigating controls and residual risk levels following mitigation. Revisions to the register, including whether there should be any changes to the priority or ranking of individual risks, are then considered as part of a formal review by the Risk Management Committee (RMC). The RMC then presents the updated register for note to the Management Advisory Committee (MAC). This process provides that risk escalation is recognised, reviewed, reported, and included in the Corporate Risk Register. The RMC Chair presents a Corporate Risk Management Annual Report to the Board of the Revenue Commissioners which outlines the activities of the RMC throughout the preceding year and provides assurance of adherence to Revenue's risk management policies.

A Data Protection Officer with responsibility for overseeing Revenue's data protection strategy and implementation, including compliance with the General Data Protection Regulation (GDPR), is in place and is supported by a Data Protection Unit.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that this Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within this Office are responsible for the development and maintenance of the internal financial control framework.

Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2023 that resulted in, or may result in, a material loss.

Business Support Schemes

The commitment and engagement of Revenue's staff allowed Revenue to successfully maintain delivery of our core business programmes while continuing to deliver our additional role of administering Business Support Schemes. Revenue continued to utilise its advanced technology infrastructure and its strong operational and project management capabilities to manage the range of subsidy and support schemes introduced by the Government to support businesses and their employees. The most recent such scheme, the Temporary Business Energy Support Scheme (TBESS) to support businesses with increases in their electricity or natural gas (energy) costs, closed for applications in September 2023.

The administration of these schemes entailed the management of significant sums, with a net total of €148.2 million paid in respect of TBESS (funded by the Department of Enterprise, Trade and Employment). In 2023 there were net recoveries in respect of the Covid-19 related Employment Wage Subsidy Scheme (EWSS) and Temporary Wage Subsidy Scheme (TWSS) of €24.5 million and €9.3 million respectively. Both of these schemes were funded by the Department of Social Protection and are closed. Any balance owing to or from either Department will be accounted for in Revenue's 2023 Appropriation Account.

Audit and Compliance Interventions

2023 was the first full year of interventions conducted under the Compliance Intervention Framework, supported by a revised Code of Practice for Revenue Compliance Interventions, which came into effect on 1 May 2022. This new 3-level framework supports compliance by incorporating our traditional tax audit approach within a Compliance Intervention Framework that provides for a consistent, graduated response to risk and taxpayer compliance behaviour. These responses range from easily accessible opportunities to voluntarily correct errors up to criminal investigation for serious cases of fraud or evasion. Taxpayers who avail of opportunities to review their tax compliance position and voluntarily address any issues identified will experience the minimum level of penalty and generally not risk either publication or prosecution. On the other hand, the framework provides for an appropriately vigorous response to taxpayers who do not comply voluntarily or do not change non-compliant behaviour.

In response to Covid-19, Revenue had suspended audit and other compliance intervention activity on taxpayers' premises from March 2020. Where possible, Revenue continued to engage with business to progress interventions through our MyEnquiries portal or by telephone. Revenue developed guidelines for conducting compliance interventions remotely during Covid-19, taking into account the Government's published health advice. The latter part of 2022 saw an increased level of on-site activity but many interventions continued to be conducted remotely having regard to the lessons learned during the pandemic. In 2023, Revenue were in a position to resume on-site interventions for the full year. In 2023, 86% of Audits opened were conducted on-site. This compares with pre-pandemic figures of 83% in 2018 and 81% in 2019. While there were no restrictions on the conduct of on-site activity, there was sustained use of the remote option in appropriate cases with 50% of Risk Review interventions being conducted remotely.

Revenue completed a total of 291,756 compliance interventions in 2023 with a yield of €787 million.

Debt Collection and Warehousing

Revenue's focus continues to be on supporting businesses and individuals to meet their tax obligations as they recover from the impacts of the pandemic and the recent energy crisis. For taxpayers who are experiencing payment difficulties, Revenue works proactively with them to agree flexible Phased Payment Arrangements. With regards to warehoused debt, the extension announced in October 2022 ensures that businesses do not have to address the challenge of making arrangements to repay their warehoused debt until 1 May 2024. As a further support to business, the interest rate of 3% applicable to warehoused debt was reduced to 0% in February 2024. Revenue will work with businesses and give them every possible support in managing the payment of warehoused debt over a timeline that suits the individual circumstances of each business. During 2023, Revenue engaged directly with many businesses, starting with those with the highest warehoused debt, to encourage them to consider their payment options, including tailored phased payment arrangements. Revenue continues to engage directly with businesses

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

at every opportunity to outline the payment options available and to encourage the setting up of payment plans as early as possible. In March 2024, Revenue wrote again to customers with warehoused debt, outlining the immediate action needed to address the payment of the debt in advance of 1 May 2024.

As at 31 December 2023, a total of €1.756 billion was warehoused for 57,811 taxpayers. 70% of the taxpayers concerned have outstanding liabilities of less than €5,000. The overall debt has decreased since December 2022 when almost €2.4 billion was warehoused for almost 69,000 customers. The reduction in both debt value and customer count is mainly due to payment of the debt.

The key condition for the Debt Warehousing scheme continues to be that current tax and duty liabilities are filed and paid on time. Where taxpayers find it difficult to meet their current obligations the advice as always is to engage with Revenue as soon as difficulties arise so that an agreed solution can be found. Revenue has a proven track record in supporting businesses with cash flow difficulties, by agreeing flexible payment plans that take account of the financial circumstances of each business.

Revenue returned to standard debt collection for all taxpayers in August 2022 and the periodic review process for tax clearance resumed fully in November 2022. The charging of interest on late payment, which was suspended in certain cases during the pandemic, recommenced in September 2023.

Customs Controls

In 2018 the EU Commission identified a Union-wide fraud pattern, consisting of the import of textiles and footwear from the People's Republic of China at significantly understated values, that led to a loss of Traditional Own Resources (TOR) that commenced in September 2012. Using a statistical method, the Commission calculated Ireland's TOR losses at €30.4 million or 0.69% of the losses incurred at EU28 level over the period September 2012 to December 2019. Ireland, through the Department of Finance made a payment of €30.4 million on reserve on 30th July 2021 following an invitation by the EU Commission to avoid the accumulation of late payment interest.

Following the conclusion of a legal case taken by the UK, the Commission confirmed in December 2022, that an agreement has been reached on the methodology to be used for assessing final liabilities. This methodology is being applied to the period from 16 June 2015 and not to the earlier period. As the estimated TOR loss for Ireland for the period 16 September 2012 to 15 June 2015 was €9.8 million net, that amount has now been repaid to Ireland. Work continues on the remaining period to December 2019. At this stage the primary risk focus is on eliminating legitimate low-value imports from the liability and it is proposed to use imports by Authorised Economic Operators (AEOs) to identify this cohort. In Ireland, imports by AEOs account for €19.2 million of the estimated loss and it is expected that this amount will also be repaid to Ireland. Imports by non-AEO operators only account for €1.4 million of the total €30.4 million losses covered by the reserve payment and the Commission has indicated that there may be further scope to eliminate legitimate low-value imports that form part of this liability. However, this aspect is not currently a priority for the Commission as its focus is on imports by AEOs.

Following an EU Commission inspection of TOR carried out in Ireland, the Commission stated that it does not agree that our risk-based automated refund system guarantees protection of the EU financial interest. On 2 March 2022 the Commission Services advised Ireland in writing that they have launched the internal procedure prior to potential infringement proceedings.

In their letter dated 16 June 2022, the Commission Services advised Ireland that they are considering this shortcoming under the infringement procedure of Article 258 of the Treaty on the Functioning of the European Union (TFEU). The Commission have not initiated any action under this procedure.

Excise Accounting

Arising from audit queries on excise accounting, and in particular the operation of the periodical reporting, Revenue established during 2023, due to a systems error in the transfer of data from the new import system to Revenue's accounting systems, overall Excise revenue was under reported by €90.1 million over the period October 2020 to end 2022. This amount primarily relates to duties on alcohol but also includes a small amount of other excises. This error arose due to systems changes implemented in October 2020.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

It is important to note that this was an aggregate reporting error only. All monies were reflected in individual customer records and transferred to the Exchequer. However, the €90.1m was incorrectly shown as held on deposit rather than brought to account as finalised collection. The under-reported amount has now been included in the 2023 Excise collection figures. Revenue has commenced the process of disaggregating the C&E Deposits control account into the various Excise Duty categories and to reconcile each of these with a customer listing. It is expected that this work will be completed in 2024 and any required adjustment in balance will be made then. The regular reconciliation of customer balances to control accounts will reduce the risk of data transfer errors and misreporting.



Niall Cody
Accounting Officer
Office of the Revenue Commissioners

15 April 2023



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Account of the receipt of revenue of the State collected by the Revenue Commissioners

Opinion on the account

I have audited the account of the receipt of revenue of the State collected by the Revenue Commissioners for the year 2023 as required under the provisions of Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993. The account comprises:

- the account of the receipt and disposal of revenue collected
- the statement of balances, and
- the related notes and accounting policies.

In my opinion, the account properly presents the receipt and disposal of the revenue collected for the year ended 31 December 2023 and the residual balances at that date.

Basis of opinion

I conducted my audit of the account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Revenue Commissioners and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. I also take assurance from my examinations of Revenue's collection systems.

Report on information other than the account, and on other matters

The Revenue Commissioners have presented certain other information together with the account. This comprises the annual report and the statement on internal financial control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

16 April 2024

Appendix to the report

Responsibilities of the Revenue Commissioners

The Revenue Commissioners are responsible for

- the preparation of the annual account
- ensuring that the account properly presents the receipt and disposal of the revenue collected
- ensuring the regularity of transactions, and
- such internal control as they determine is necessary to enable the preparation of an account that is free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993 (the Act) to audit the account of the receipt of revenue of the State collected by the Revenue Commissioners and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I evaluate the overall presentation, structure and content of the account, including the disclosures, and whether the account properly presents the underlying transactions and events.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the account to be readily and properly audited, or
- the account is not in agreement with the accounting records.

Information other than the account

My opinion on the account does not cover the other information presented with the account, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the account, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to the management and operations of public bodies. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Revenue collection systems

Under Section 3 (7) of the Act, I also carry out examinations on a cyclical basis in order

- to ascertain whether the systems, procedures and practices established by the Revenue Commissioners are adequate to secure an effective check on the assessment, collection and proper allocation of the revenue of the State
- to satisfy myself that the manner in which those systems, procedures and practices are being employed and applied is adequate.

As provided under Section 3 (10) of the Act, I report each year on the results of my systems examinations in my Report on the Accounts of the Public Services.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Accounting Policies

Introduction

This Account presents the collection and allocation of taxes and duties by the Revenue Commissioners and the transfer of the proceeds to the Exchequer. The Account also presents non-Exchequer receipts collected by the Revenue Commissioners for, or paid over to, other Government Departments, Agencies and EU Member States as detailed under Receipts and Repayments.

No administration or operational costs of the Office of the Revenue Commissioners are included in this Account. Funds for this purpose are voted by the Oireachtas and accounted for in the annual Appropriation Account for Vote 9 - Office of the Revenue Commissioners.

The Account has been prepared pursuant to Section 3(7) of the Comptroller and Auditor General (Amendment) Act, 1993.

Basis of Account

The Account has been prepared on a cash basis in accordance with the principles of Government Accounting. The Account shows the actual amounts received and paid in the year. Where further amounts are received in subsequent years or where amounts received in the current or earlier years are repaid, such items are recorded in the year of receipt or repayment.

Receipts and Repayments

Receipts and repayments are recognised on a cash basis except as noted below:

- a. The gross receipts and repayment figures for each taxhead include offsets i.e. cases where the repayment is not directly paid to the taxpayer but offset against other outstanding taxes.
- b. In order to apportion certain Income Tax receipts to the relevant taxhead, an estimated percentage is applied. This apportionment affects PAYE, PRSI, USC and LPT receipts. Once the relevant returns are filed a review of the estimate is conducted and the receipts re-apportioned as appropriate.
- c. Customs duties are collected on an agency basis on behalf of the EU and are recognised on a gross receipts basis except for customs duties collected under an EU customs procedure Centralised Clearance (previously known as Single Authorisation for Simplified Procedures (SASP)). These receipts are shown net of the collection costs. See Note 1 *2.
- d. Amounts received in respect of penalties and interest imposed by the Revenue Commissioners are brought to account with the related tax and duty settlements. Court fines and penalties are brought to account as Appropriations-in-Aid of Vote 9.
- e. Customs and Excise payments are retained as deposits and recognised as receipts when the appropriate returns are filed, with the exception of excise licences, sugar, solid fuel carbon and betting which are on a cash receipts basis. Deposits held are accounted for in the Statement of Balances.
- f. Included in Excise receipts are amounts collected by other agencies on behalf of the Revenue Commissioners as follows:
 - The Courts Service (Excise Licences).
 - Applus+ Car Testing Service Ltd (Vehicle Registration Tax).

A charge is levied by Applus+ Car Testing Service Ltd for the collection of Vehicle Registration Tax. The charge is funded from Voted expenditure and accounted for in the annual Appropriation Account of Vote 9.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

- g. The title of VAT One Stop Shop (OSS) in the accounts refers to all/specific parts of the account disclosures on One Stop Shop schemes. The receipts comprise Irish VAT receipts disclosed in Note 1 and amounts collected on behalf of other EU Member States disclosed in Note 2.
- h. Non-Exchequer receipts collected by the Revenue Commissioners for, or paid over to, other Government Departments, Agencies and EU Member States are as follows:
- Social Insurance Fund (Pay Related Social Insurance)
 - Department of Health (Tobacco Levy)
 - Risk Equalisation Fund (Health Insurance Levy)
 - Environment Fund (Environmental Levy on Plastic Bags)
 - Department of Enterprise, Trade and Employment (Employment and Training Levy)
 - Commissioners of Irish Lights (Lighthouse Dues)
 - Department of Finance (Nursing Home Support Scheme payments)
 - Department of Finance (Temporary Solidarity Contribution)
 - Central Bank of Ireland (Insurance Compensation Fund levy)
 - EU Member States (VAT One Stop Shop scheme)
 - Department of Housing, Local Government & Heritage (Local Property Tax)

A charge is levied by the Revenue Commissioners for the collection of PRSI Contributions, the Environmental Levy on Plastic Bags, Lighthouse Dues, Nursing Home Support Scheme payments and the Insurance Compensation Fund levy. Charges are levied on customers who apply for a VRT repayment under the Export Repayment Scheme. Amounts received in respect of these charges are accounted for as Appropriations-in-Aid of Vote 9.

Cash at bank and in hand

Cash at bank and in hand represents the total cash in both commercial and Central Bank accounts adjusted to take account of unrepresented cheques and timing differences.

Amounts Awaiting Receipting and Allocation

- a. Taxes and Duties are for the most part paid in the first instance into accounts held by Revenue in commercial banks. In most cases full accounting instructions are known at the time of payment and payments are receipted onto a customer record and transferred to the Exchequer. Unallocated Tax Deposits (UTD) includes payments transferred to the Exchequer as part of the Total Transfers in Note 6 for which customer records have yet to be updated. It also includes receipts which cannot at the year-end be allocated to either a taxhead or taxpayer record. In some instances, if sufficient information has not been received within 5 years, the amounts are recognised as a tax receipt and removed from the UTD balance reported in the Account. UTD also include payments made on account during tax audits and audit settlements as well as non-audit payments for which accounting instructions have not been completed.
- b. Tax receipts awaiting transfer and allocation are amounts received to commercial accounts which have not been transferred to the Central Bank at the year end.
- c. Amounts awaiting transfer to Vote 9, Office of the Revenue Commissioners are amounts received by the Revenue Commissioners and will be brought to account as Appropriations-in-Aid of Vote 9, Office of the Revenue Commissioners.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Deposits Held

- a. Deposits held under The Criminal Justice Act 1994 relate to money seized under the Act and held on deposit pending court proceedings.
- b. Deposits held with C&E collectors represent amounts received in lieu of Bank Guarantees or pending Bank Guarantees.
- c. Deposits held for C&E liabilities represent amounts received for C&E transactions in advance of the relevant return being received. These amounts are designated as deposits in a control account until the appropriate return is filed and are then allocated as receipts. Because of this mechanism, refunds from the control account are not fully reflected in Note 3 to the account. Due to the manual nature of certain aspects of the management of these deposits, there are some limitations on the availability of the associated transactional level data. Any deposits on hand are surrendered to the Exchequer at 31 December as part of Excise Duty transfers in Note 6.

Balance Owing from Exchequer

The balance owing from the Exchequer represents amounts transferred to the Exchequer not yet recorded as receipts, net of amounts held over at 31 December to fund repayments to taxpayers from 01 January of the following year and amounts in the Exchequer due for payover to Other Government Departments not paid over at year end.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Account of the Receipt and Disposal of Revenue collected

| | Notes | 2023 €000 | 2022 €000 |
|---|-------|----------------------|----------------------|
| Gross Receipts | | | |
| Exchequer Receipts | 1 | 101,657,790 | 95,412,325 |
| Non Exchequer Receipts | 2 | 26,286,352 | 22,391,796 |
| Total Gross Receipts of Revenue Collected | | 127,944,142 | 117,804,121 |
| Repayments | | | |
| Repayment of Exchequer Receipts | 3 | (14,417,798) | (12,995,574) |
| Repayment of Non Exchequer Receipts | 4 | (121,572) | (122,408) |
| Total Repayments | | (14,539,370) | (13,117,982) |
| Net Receipts | | | |
| Exchequer Receipts | 5 | 87,239,992 | 82,416,751 |
| Non Exchequer Receipts | 7 | 26,164,780 | 22,269,388 |
| Total Net Receipts of Revenue Collected | | 113,404,772 | 104,686,139 |
| Disposal of Net Receipts | | | |
| Receipts transferred to the Exchequer | 6 | (87,206,284) | (82,225,218) |
| Receipts transferred to other Departments/Agencies/EU Member States | 7 | (26,157,391) | (22,280,328) |
| Total Disposal of Net Receipts of Revenue Collected | | (113,363,675) | (104,505,546) |
| Net Movement in the Year | | 41,097 | 180,593 |
| Opening Balance on the Account of Receipt and Disposal of Revenue at 1 January | | (239,947) | (420,540) |
| Closing Balance on the Account of Receipt and Disposal of Revenue at 31 December | | (198,850) | (239,947) |

The Accounting Policies and Notes 1 to 13 form part of this Account.



Niall Cody
Accounting Officer
Office of the Revenue Commissioners



Brian Boyle
Accountant General
Office of the Revenue Commissioners

15 April 2024

**Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the
year ended 31 December 2023**

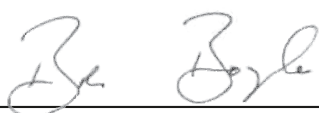
Statement of Balances

| | Notes | 2023 €000 | 2022 €000 |
|--|-------|------------------|------------------|
| Assets | | | |
| Cash at Bank and in Hand | 8 | 248,150 | 310,502 |
| Amounts due from Government Departments | 9 | 3 | 565 |
| Total Assets | | 248,153 | 311,067 |
| Liabilities | | | |
| Amounts Awaiting Receipting and Allocation | 10 | (111,984) | (95,936) |
| Deposits Held | 11 | (335,019) | (455,078) |
| Total Liabilities | | (447,003) | (551,014) |
| Net Liabilities | | (198,850) | (239,947) |
| Represented by: | | | |
| Closing Balance on the Account of Receipt and Disposal of Revenue | | | |
| Balance owing from the Exchequer | 6 | (246,253) | (279,961) |
| Balance owing to other Departments/Agencies/EU Member States | 7 | 47,403 | 40,014 |
| | | (198,850) | (239,947) |

The Accounting Policies and Notes 1 to 13 form part of this Account.



Niall Cody
Accounting Officer
Office of the Revenue Commissioners



Brian Boyle
Accountant General
Office of the Revenue Commissioners

15 April 2024

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Notes to the Account

| Note 1. Exchequer Receipts collected | 2023 €000 | 2022 €000 |
|--------------------------------------|--------------------|-------------------|
| Income Tax | 36,307,429 | 33,637,250 |
| Value Added Tax | 28,441,171 *1 | 26,722,765 |
| Corporation Tax | 26,481,506 | 24,606,227 |
| Excise Duty | 5,787,901 *2 | 5,530,365 |
| Stamp Duties | 1,852,790 | 1,908,970 |
| Capital Gains Tax | 1,558,965 | 1,776,367 |
| Capital Acquisitions Tax | 640,779 | 612,737 |
| Customs Duty | 586,100 *3 | 617,644 |
| Other Property Related Tax | 1,149 *4 | - |
| | 101,657,790 | 95,412,325 |

*1 This figure includes the following receipts relating to the VAT One Stop Shop scheme;

| | 2023 €000 | 2022 €000 |
|--|----------------|----------------|
| VAT collected in the State proper to Ireland | 132,813 | 100,537 |
| VAT collected by other Member States proper to Ireland | 432,034 | 348,035 |
| | 564,847 | 448,572 |

*2 The 2023 excise duty receipts figure includes €90.1m in respect of excise revenue that was not recognised over the period from 2020 to 2022. For further information on this adjustment, see the 'Excise Accounting' note disclosed in the Statement by the Accounting Officer on Internal Financial Control.

*3 Customs Duty receipts are reported net of collection costs of €20.6m (2022: €20.8m) allowed under Centralised clearance (previously SASP). €10.3m (2022: €10.4m) was transferred to other EU Member States and €10.3m (2022: €10.4m) was transferred to Vote 9 and recorded as Appropriations-in-Aid.

*4 Other Property Related Tax figure is the Vacant Homes Tax introduced by Section 96 of the Finance Act 2022. This is an annual self-assessed tax that applies to vacant residential properties in certain circumstances. The first chargeable period was from 1 November 2022 to 31 October 2023.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Notes to the Account

Note 2. Non-Exchequer Receipts collected on behalf of other Departments/Agencies/EU Member States

| | 2023 | 2022 |
|--|-------------------|-------------------|
| | €000 | €000 |
| Pay Related Social Insurance | 16,797,774 | 15,094,416 |
| VAT One Stop Shop Scheme | 7,617,606 | 5,663,065 |
| Risk Equalisation Fund (Health Insurance Levy) | 798,440 | 800,952 |
| Local Property Tax | 561,323 *1 | 505,519 |
| Tobacco Excise Receipts | 167,605 *2 | 167,605 |
| Temporary Solidarity Contribution | 167,221 *3 | - |
| Insurance Compensation Fund Levy | 111,585 | 106,472 |
| Nursing Home Support Scheme | 55,939 | 43,792 |
| Environmental Levy on Plastic Bags | 1,428 | 2,491 |
| Lighthouse Dues | 7,419 | 7,449 |
| Employment and Training Levy | 12 | 35 |
| | 26,286,352 | 22,391,796 |

*1 The Local Property Tax (LPT) net collection figure of €556m (receipts of €561m less repayments of €5m), €1.7m included in current year charge requires further analysis to verify correct allocation, is estimated to be broken down as follows:

| Net collection | 2023 | 2022 |
|--------------------------------|----------------|----------------|
| | €000 | €000 |
| Arrears Household Charge (HHC) | 964 | 1,132 |
| LPT arrears | 46,670 | 50,983 |
| Prepayments | 73,599 | 75,002 |
| Current year charge | 434,895 | 372,977 |
| | 556,128 | 500,094 |

*2 Tobacco Excise Receipts of €167.6m are presented as Non-Exchequer receipts as they are paid direct to the Department of Health under Section 3 of the Appropriation Act 1999 as amended by the Appropriation Act 2005.

*3 Temporary Solidarity Contribution of €167.2m is presented as receipts of an annual levy charged in respect of relevant activities of an energy company for the chargeable periods 2022. This contribution was one part of the Council Regulation (EU) 2022/1854 of 6 October 2022 on an emergency intervention to address high energy prices, which is under the care and management of the Revenue Commissioners.

**Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the
year ended 31 December 2023**

Notes to the Account

Note 3. Repayment of Exchequer Receipts

| | 2023 €000 | 2022 €000 |
|----------------------------|----------------------------|----------------------------|
| Income Tax | (3,397,872) | (2,907,573) |
| Value Added Tax | (8,192,025) | (7,943,267) |
| Corporation Tax | (2,639,612) | (1,961,074) |
| Excise Duty | (61,617) ^{*1} | (57,958) |
| Stamp Duties | (80,326) | (89,176) |
| Capital Gains Tax | (39,318) | (29,110) |
| Capital Acquisitions Tax | (7,024) | (7,416) |
| Other Property Related Tax | (4) | - |
| | (14,417,798) | (12,995,574) |

*1 A breakdown of the individual taxes included within the Excise Duty category is disclosed in Note 13.

Note 4. Repayment of Non-Exchequer Receipts collected on behalf of other Departments/Agencies/EU Member States

| | 2023 €000 | 2022 €000 |
|------------------------------------|----------------------------|----------------------------|
| Pay Related Social Insurance | (113,795) | (113,130) |
| Local Property Tax | (5,195) | (5,425) |
| VAT One Stop Shop Scheme | (2,016) | (3,329) |
| Nursing Home Support Scheme | (517) | (326) |
| Environmental Levy on Plastic Bags | (49) | (198) |
| | (121,572) | (122,408) |

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Notes to the Account

Note 5. Net Exchequer Receipts

| | Gross Receipts 2023 €000 | Repayments 2023 €000 | Net Receipts 2023 €000 | Net Receipts 2022 €000 |
|----------------------------|---|-------------------------------------|---------------------------------------|---------------------------------------|
| Income Tax | 36,307,429 | (3,397,872) | 32,909,557 | 30,729,677 |
| Value Added Tax | 28,441,171 | (8,192,025) | 20,249,146 | 18,779,498 |
| Corporation Tax | 26,481,506 | (2,639,612) | 23,841,894 | 22,645,153 |
| Excise Duty | 5,787,901 | (61,617) | 5,726,284 | 5,472,407 |
| Stamp Duties | 1,852,790 | (80,326) | 1,772,464 | 1,819,794 |
| Capital Gains Tax | 1,558,965 | (39,318) | 1,519,647 | 1,747,257 |
| Capital Acquisitions Tax | 640,779 | (7,024) | 633,755 | 605,321 |
| Customs Duty | 586,100 | - | 586,100 | 617,644 |
| Other Property Related Tax | 1,149 | (4) | 1,145 | - |
| | 101,657,790 | (14,417,798) | 87,239,992 | 82,416,751 |

Note 6. Receipts Transferred to the Exchequer

| | to/(from) 1.1.23 €000 | Net Receipts €000 | Total Transfers €000 | to/(from) 31.12.23 €000 |
|----------------------------|--------------------------------------|----------------------------------|-------------------------------------|--|
| Income Tax | (17,199) | 32,909,557 | (32,912,795) | (20,437) |
| Value Added Tax | 193,596 | 20,249,146 | (20,346,772) | 95,970 *1 |
| Corporation Tax | 480 | 23,841,894 | (23,837,045) | 5,329 |
| Excise Duty | (405,132) | 5,726,284 | (5,612,886) | (291,734) |
| Stamp Duties | (10,349) | 1,772,464 | (1,760,430) | 1,685 |
| Capital Gains Tax | (471) | 1,519,647 | (1,519,075) | 101 |
| Capital Acquisitions Tax | 52 | 633,755 | (633,779) | 28 |
| Customs Duty | (40,938) | 586,100 | (582,357) | (37,195) |
| Other Property Related Tax | - | 1,145 | (1,145) | - |
| | (279,961) | 87,239,992 | (87,206,284) | (246,253) |

*1 This figure includes €100m of receipts retained at 31 December to fund repayments to taxpayers from 01 January 2024.

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Notes to the Account

Note 7. Receipts transferred to other Departments/Agencies/EU Member States

| | due at 1.1.23 €000 | Net Receipts €000 | Total Transfers €000 | due at 31.12.23 €000 |
|--|--------------------------|-------------------------|----------------------------|----------------------------|
| Pay Related Social Insurance | 16,762 | 16,683,979 | (16,680,223) | 20,518 |
| VAT One Stop Shop Scheme | 20,788 | 7,615,590 | (7,615,559) | 20,819 |
| Risk Equalisation Fund (Health Insurance Levy) | - | 798,440 | (798,440) | - |
| Local Property Tax | 2,156 | 556,128 | (552,316) | 5,968 |
| Tobacco Excise Receipts | - | 167,605 | (167,605) ^{*1} | - |
| Temporary Solidarity Contribution | - | 167,221 | (167,221) ^{*2} | - |
| Insurance Compensation Fund Levy | 444 | 111,585 | (111,940) | 89 |
| Nursing Home Support Scheme | 52 | 55,422 | (55,467) | 7 |
| Environmental Levy on Plastic Bags | (189) | 1,379 | (1,188) | 2 |
| Lighthouse Dues | (1) | 7,419 | (7,419) | (1) |
| Employment and Training Levy | 2 | 12 | (13) | 1 |
| | 40,014 | 26,164,780 | (26,157,391) | 47,403 |

*1 The amount of €167.6m was paid from the proceeds of Tobacco Excise Receipts to the Department of Health under Section 3 of the Appropriation Act 1999 as amended by the Appropriation Act 2005.

*2 Temporary Solidarity Contribution of €167.2m is presented as receipts of an annual levy charged in respect of relevant activities of an energy company for the chargeable periods 2022. This contribution was one part of the Council Regulation (EU) 2022/1854 of 6 October 2022 on an emergency intervention to address high energy prices, which is under the care and management of the Revenue Commissioners.

Note 8. Cash at Bank and in Hand

| | 2023 €000 | 2022 €000 |
|--|----------------|----------------|
| Balance in Revenue Accounts held at Central Bank | 237,433 | 301,522 |
| Balance in Revenue Accounts held at Commercial Banks | 22,569 | 22,657 |
| Unpresented Cheques | (12,208) | (13,681) |
| Cash in Hand | 356 | 4 |
| | 248,150 | 310,502 |

Note 9. Amounts due from Government Departments

Where a liability arises as a result of the importation of goods by Government Departments, the goods are released without immediate payment of duties or taxes and the Department is subsequently charged for the amount due.

Note 10. Amounts Awaiting Receipting and Allocation

| | 2023 €000 | 2022 €000 |
|--|------------------|-----------------|
| Unallocated Tax Deposits | (106,953) | (88,416) |
| Tax receipts awaiting transfer and allocation | (4,956) | (7,400) |
| Amounts awaiting transfer to Vote 9, Office of the Revenue Commissioners | (75) | (120) |
| | (111,984) | (95,936) |

Account of the Receipt of Revenue of the State collected by the Revenue Commissioners in the year ended 31 December 2023

Notes to the Account

Note 11. Deposits Held

| | 2023 €000 | 2022 €000 |
|---|-------------------------|------------------|
| Deposits held under Criminal Justice Act 1994 | (1,669) | (2,270) |
| Deposits held with C&E Collectors | (16,856) | (15,191) |
| Deposits held for C&E liabilities due after 31 December | (316,494) ^{*1} | (437,617) |
| | (335,019) | (455,078) |

*1 The 2023 balance of 'Deposits held for C&E liabilities due after 31 December' reflects the recognition in 2023 of €90.1m of excise revenue that had not been recognised over the period from 2020 to 2022. For further information on this adjustment, see the 'Excise Accounting' note disclosed in the Statement by Accounting Officer on Internal Financial Control.

Note 12. Fraud and suspected fraud

| | | | 2023 €000 | 2022 €000 |
|-----------------|----------|----------|-----------------|-----------------|
| Number of cases | 2023 | 2022 | | |
| Fraud | 1 | - | 7 ^{*1} | - |
| Suspected Fraud | - | 1 | - | 2 ^{*2} |
| | 1 | 1 | 7 | 2 |

*1 Number of fraud cases are those cases where an internal investigation has been completed, employee dismissed/ resigned and the fraud reported to An Garda Síochána.

*2 Number of suspected fraud cases are those cases which are still under investigation internally and a decision has yet to be made into whether the action amounts to fraud.

Note 13. Excise Duty

| | Gross Receipts 2023 €000 | Repayments 2023 €000 | Net Receipts 2023 €000 | Net Receipts 2022 €000 |
|--------------------------|--------------------------------|----------------------------|------------------------------|------------------------------|
| Mineral Oil Tax | 1,610,147 | (42,011) | 1,568,136 | 1,550,706 |
| Alcohol Products Tax | 1,347,536 | (22) | 1,347,514 | 1,228,887 |
| Carbon | 951,663 | (16,100) | 935,563 | 789,747 |
| Vehicle Registration Tax | 879,432 | (1,154) | 878,278 | 756,538 |
| Tobacco Products Tax | 837,855 | (4) | 837,851 | 993,003 |
| Other Excise Duties | 161,268 | (2,326) | 158,942 | 153,526 |
| Total Excise Duty | 5,787,901 ^{*1} | (61,617) | 5,726,284 | 5,472,407 |

*1 The 2023 excise duty receipts figure includes €90.1m in respect of excise revenue that was not recognised over the period from 2020 to 2022. For further information on this adjustment, see the 'Excise Accounting' note disclosed in the Statement by Accounting Officer on Internal Financial Control.

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Table 1: Total Gross Exchequer and Non-Exchequer Receipts

| Category | 2023 €m | 2022 €m |
|--|--------------------|--------------------|
| Exchequer Receipts | | |
| IT | 36,307 | 33,637 |
| VAT | 28,441 | 26,723 |
| CT | 26,482 | 24,606 |
| Excise | 5,788 | 5,530 |
| Stamp Duties | 1,853 | 1,909 |
| CGT | 1,559 | 1,776 |
| CAT | 641 | 613 |
| Customs Duty | 586 | 618 |
| Other Property Related TAX | 1 | - |
| Non-Exchequer Receipts | | |
| Gross Receipts Collected on behalf of other Departments/agencies | 26,286 | 22,392 |
| Total | 127,994 | 117,804 |

Note: Any apparent discrepancies in totals are due to rounding of constituent figures.

Gross receipts collected on behalf of other Departments/agencies includes receipts such as PRSI and LPT.

Table 2: Total Net Receipts

| Duties, Taxes and Levies | 2023 €m | 2022 €m | 2023 +/- 2022 €m |
|---|---------------|---------------|---------------------|
| PAYE IT | 22,726 | 21,172 | 1,554 |
| PAYE USC | 4,771 | 4,288 | 483 |
| Self-Assessed IT | 2,655 | 2,612 | 43 |
| Self-Assessed USC | 672 | 607 | 65 |
| Life Assurance Exit Tax | 231 | 233 | (2) |
| DIRT | 45 | 14 | 31 |
| PSWT | 1,058 | 982 | 76 |
| Non-Resident Landlord Withholding Tax | 13 | - | 13 |
| Dividend Withholding Tax | 639 | 648 | (9) |
| Back Duty/RCT | 100 | 174 | (74) |
| Total IT and USC | 32,910 | 30,730 | 2,180 |
| VAT on Imports | 1,342 | 1,544 | (202) |
| Internal VAT | 18,907 | 17,236 | 1,671 |
| Total VAT | 20,249 | 18,780 | 1,469 |
| Tobacco Products Tax | 838 | 993 | (155) |
| Alcohol Products Tax | 1,347 | 1,229 | 188 |
| Mineral Oil Tax | 1,568 | 1,551 | 17 |
| Carbon | 936 | 790 | 146 |
| VRT | 878 | 756 | 122 |
| Other Excise Duties | 159 | 153 | 6 |
| Total Excise Duties | 5,726 | 5,472 | 254 |
| CT | 23,842 | 22,645 | 1,197 |
| Stamp Duty on Shares | 785 | 500 | 285 |
| Stamp Duty on Property | 647 | 963 | (289) |
| Other Stamp Duties | 313 | 357 | (44) |
| Total Stamp Duties | 1,772 | 1,820 | (48) |
| CGT | 1,520 | 1,747 | (227) |
| CAT | 634 | 605 | 29 |
| Customs Duty | 586 | 618 | (32) |
| Other Property Related Tax | 1 | - | 1 |
| Total Net Exchequer Receipts | 87,240 | 82,417 | 4,823 |
| LPT | 556 | 500 | 56 |
| Total Net Exchequer Receipts including LPT | 87,796 | 82,917 | 4,879 |

Note: Any apparent discrepancies in totals are due to rounding of constituent figures.

Table 3: Volume of Business

| Activity | Number/€ |
|---|-----------------|
| PAYE Employments | 4,362,633 |
| Payroll Submissions | 6,641,674 |
| Self-Assessment IT Registrations | 866,860 |
| Company Registrations | 259,731 |
| VAT Registrations | 282,575 |
| Local Properties Returned | 1,943,068 |
| RCT Contracts Notified to Revenue | 749,755 |
| RCT Payments Notified to Revenue | 2,000,379 |
| Number of Electronic Payments made to Revenue | 13,262,847 |
| Value of Electronic Payments made to Revenue | €121.6 billion |
| Number of Electronic Repayments made to Taxpayers | 1,965,816 |
| Value of Electronic Repayments made to Taxpayers | €12.9 billion |
| Number of Electronic Returns Received | 5,510,213 |
| Telephone Calls Answered | 1,745,466 |
| Correspondence (incl. Online Enquiries) Dealt With | 4,221,390 |

Note: PAYE Employments includes multiple employments and recipients of occupational pensions.

Table 4: Customer Service Standards & Results

| Service | Commitment | Delivery |
|--|---|----------|
| ROS for Business | Authentication process completed within 1 working day | 100% |
| myAccount | 100% of online registrations completed within 10 working days | 93% |
| IT, CT and PAYE (Employer) | 100% of online registrations completed within 3 working days | 100% |
| VAT | 100% of online registrations completed within 10 working days | 82% |
| RCT | 100% of online registrations completed within 10 working days | 92% |
| ROS Returns and Declarations | 100% processed within 2 working days | 100% |
| ROS Refunds | 100% processed within 5 working days | 100% |
| Non-ROS returns, declarations and applications | 100% within 20 working days | 53% |
| Correspondence | 100% within 30 working days | 77% |
| Telephone Service | 100% answered within 5 minutes | 88% |
| My Enquiries | 100% dealt with within 20 working days | 80% |
| RTS | Reply to valid requests within 20 days | 21% |
| Complaints | 100% processed within 20 working days | 100% |
| Application for Standards in Public Office Tax Clearance Certificates | 100% processed within 5 working days | 100% |

Table 5: Average Percentage of Tax Collected Within the Due Month (by Tax)

| Taxhead | 2023 |
|----------------------|------|
| PAYE/PRSI | 99% |
| VAT | 98% |
| IT (non-PAYE) | 98% |
| CGT | 93% |
| CT | 98% |
| RCT | 99% |

Table 6: Return/Payment Compliance by Case Size

| Case Size | Due Month Compliance Rate 2023 | Due Month +1 Compliance 2023 |
|---------------------|--------------------------------|------------------------------|
| Large Cases | 96% | 99% |
| Medium Cases | 93% | 98% |
| Other Cases | 82% | 91% |

Table 7: Collection Enforcement Programme

| Enforcement | Number of Cases | Number of Referrals | Value of Referrals €m | Yield €m |
|--------------|-----------------|---------------------|-----------------------|--------------|
| Solicitor | 4,398 | 5,439 | 143.4 | 27.1 |
| Sheriff | 29,365 | 40,186 | 351.2 | 169.1 |
| Attachment | 2,142 | 2,688 | 160.2 | 22.2 |
| Total | 35,905 | 48,313 | 654.9 | 218.4 |

Table 8: Debt Management

| Activity | 2023 |
|--|---------|
| Payments Requests/Estimates Issued | 718,896 |
| Final Demands Issued | 476,038 |
| Taxpayer PPAs in place at 31 December 2023 | 11,159 |
| Referrals for Enforcement | 48,313 |

Note: Applications for PPAs includes rejected applications

Table 9: Oversight of Corporate and Personal Insolvency

| Activity | Number |
|---|--------|
| Companies Wound-Up via Creditor Voluntary Liquidations | 504 |
| Creditor Meetings Attended | 432 |
| Revenue Petitions to High Court for Appointment of a Liquidator | 25 |
| Members Voluntary Liquidations | 1,439 |
| Receiverships | 94 |
| Examinerships | 18 |
| Bankruptcies | 76 |
| Revenue Petitioned Bankruptcies | 5 |
| Personal Insolvency Cases | 340 |
| SCARP | 32 |

Table 10: Relevant Opinions Provided to Companies and Other Entities

| Category of Opinion | Number |
|----------------------------------|-----------|
| Permanent Establishment | 1 |
| Trading | 1 |
| Reconstruction and Amalgamations | 5 |
| Elections to Tonnage Tax Scheme | 2 |
| Withholding Taxes | 32 |
| Stamp Duty | 23 |
| Close Company Surcharges | 7 |
| CT | 9 |
| Total | 80 |

Table 11: Mutual Agreement Procedures

| | Opening Inventory 01/01/2023 | Initiated | Completed | Closing Inventory 31/12/2023 |
|-------------------------------------|---------------------------------|-----------|-----------|------------------------------------|
| Transfer Pricing Cases | 77 | 29 | 16 | 90 |
| Other Non-Transfer Pricing Cases | 69 | 53 | 35 | 87 |
| Total | 146 | 82 | 51 | 177 |

Table 12: Advance Pricing Agreements

| | Number |
|--------------------------------|--------|
| Opening Inventory 01/01/2023 | 54 |
| Requests Received | 16 |
| Concluded | 1 |
| Withdrawn by Taxpayer | 1 |
| Closing Inventory 31/12/2023 | 68 |
| APAs in Force as at 01/01/2023 | 4 |
| APAs in Force as at 31/12/2023 | 4 |

Note: Substantial progress was made on four APAs during 2023, leading to their conclusion early in 2024.

Table 13: Volume of Customs Declarations Processed

| Declaration Type | Number |
|---------------------|-------------------|
| Import Declarations | 50,329,554 |
| Export Declarations | 3,674,730 |
| Transit - Inbound | 68,582 |
| Transit - Outbound | 141,745 |
| Total | 54,214,611 |

Table 14A: Audit and Compliance Intervention Activity – CIF

| Intervention Type | Number Completed | Yield €m |
|--|------------------|--------------|
| Investigations | 8 | 1.9 |
| Total Level 3 Interventions | 8 | 1.9 |
| Audits | 98 | 4.5 |
| Risk Reviews | 2,442 | 27.8 |
| Total Level 2 Interventions | 2,540 | 32.3 |
| Level 1 Interventions (excluding Profile Interviews) | 44,730 | 127.5 |
| Profile Interviews | 492 | 0.9 |
| Total Level 1 Interventions | 45,222 | 128.4 |
| Appraisals (No Further Action) | 39,425 | - |
| Total Interventions | 87,195 | 162.6 |

Note: Table 14A details all compliance interventions completed during 2023 under the CIF i.e. opened on or after 1 May 2022 and closed during 2023. The yield figures includes tax, interest and penalties.

Table 14B: Audit and Compliance Intervention Activity – Pre-CIF

| Intervention Type | Number Completed | Yield €m |
|---|------------------|--------------|
| Investigations | 88 | 23.9 |
| Audits | 757 | 153.0 |
| Total Interventions/Audits | 845 | 176.9 |
| Aspect Query | 4,056 | 317.1 |
| Profile Interview | 140 | 58.2 |
| Appraisals (No Further Action) | 1,542 | - |
| Total Level 2 Interventions | 5,738 | 375.3 |
| Level 1 Interventions (excluding Profile Interviews) | 6,583 | 552.2 |

Note: Table 14B details all compliance interventions completed during 2023 that were opened prior to the introduction of the CIF i.e. opened prior to 1 May 2022 and closed during 2023. The yield figures includes tax, interest and penalties.

Table 14C: Audit and Compliance Intervention Activity – Non-CIF

| Intervention Type | Number Completed | Yield €m |
|--|------------------|-------------|
| Customs Appraisals (No Further Action) | 1,371 | - |
| Customs Audits | 195 | 2.5 |
| Customs Post Clearance Checks | 1,051 | 1.6 |
| Other Customs Interventions | 2,228 | 0.6 |
| Other Non-CIF Interventions | 2,037 | 61.2 |
| Assurance Checks | 191,139 | 6.9 |
| Total Non-CIF Interventions | 198,022 | 72.8 |

Note: Table 14C details all compliance interventions completed during 2023 that were not within the scope of the CID i.e. opened prior to 1 May 2022 and closed during 2023. The yield figures includes tax, interest and penalties.

Table 15: Summary of Selected Sectoral Intervention Results

| Sector | Number Completed | Yield €m |
|---|------------------|--------------|
| Accounting, Bookkeeping and Auditing Activities | 301 | 5.9 |
| Construction | 6,542 | 29.5 |
| Doctors | 228 | 5.2 |
| Solicitors, Barristers and Other Legal Activities | 201 | 4.6 |
| Pubs | 658 | 4.0 |
| Rental | 1,299 | 25.3 |
| Restaurants and Fast Food Outlets | 1,448 | 12.4 |
| Retailers | 4,773 | 30.0 |
| Wholesalers | 4,524 | 70.0 |
| Total | 19,974 | 186.9 |

Note: These results are included in the overall results in Tables 14A, 14B and 14C. This table presents a sample of sectors in alphabetical order. The yield figures include tax, interest and penalties.

Table 16: Publication

| Period | Q1 | Q2 | Q3 | Q4 | Total |
|---|----------|----------|----------|----------|-------------------|
| Amount of Settlements | €7.3m | €3.7m | €9.6m | €5.0m | €25.6m |
| Number of Settlements | 19 | 14 | 24 | 16 | 73 |
| Number Less Than or Equal to €100,000 | 1 | - | 2 | - | 3 |
| Number Between €100,000 and €500,000 | 12 | 13 | 17 | 12 | 54 |
| Number Between €500,000 and €1 million | 6 | 1 | 3 | 4 | 14 |
| Number greater than €1 million | - | - | 2 | - | 2 |
| Amount of Court Determined Penalties | €226,142 | €293,207 | €440,930 | €198,911 | €1,159,190 |
| Number of Court Determined Penalties | 3 | 3 | 1 | 3 | 10 |

Note: The settlement amount figures include tax, interest and penalties.

Table 17: Publications by Selected Sector

| Sectors | Publications |
|--|--------------|
| Company and Former Company Directors | 14 |
| Construction and Related Trades/Property Developers | 8 |
| Cryptocurrency Trader | 1 |
| Farmer/Agricultural Services | 1 |
| Future Shares Trader | 3 |
| Hauliers | 2 |
| Insurance Sector | 1 |
| Computer/Business Consultant | 2 |
| Journalist | 1 |
| Landlord/Short Term Accommodation | 6 |
| Management Services | 1 |
| Manufacturing Sector | 1 |
| Medical and Related Services | 6 |
| Motor Dealers and Related Trades | 4 |
| Professionals/PAYE Employees/Retired | 15 |
| Publicans/Restaurateurs/Take Away Food | 2 |
| Retailers | 2 |
| Total | 70 |

Note: This table presents a sample of sectors in alphabetical order. A single publication case may fall into more than one sector e.g. someone described as Company Director/Landlord will appear as Company Director and as a Landlord in the table.

Table 18: Drug Seizures

| Type of Drug | Number of Seizures | Quantity Kgs | Value €m |
|--|--------------------|--------------|--------------|
| Cannabis (Herbal and Resin) | 2,513 | 3,491 | 66.8 |
| Cocaine and Heroin | 111 | 3,178 | 226.7 |
| Amphetamines, Ecstasy and Other | 6,593 | 2,416 | 8.5 |
| Total | 9,217 | 9,085 | 302.0 |

Table 19: Excisable Products Seized

| Product | Number of Seizures | Quantity | Value €m |
|---|--------------------|----------------|----------|
| Cigarettes | 5,164 | 69.5 million | 55.7 |
| Tobacco | 1,673 | 10,191kgs | 7.7 |
| Alcohol (Beer, Spirits and Wine) | 3,504 | 287,763 litres | 1.5 |
| Illicit Mineral Oil | 3 | 1,800 litres | - |
| Vehicles | 1,035 | 1,035 | 15.1 |

Note: Vehicles seized for marked mineral oil offences, VRT offences and because of use in connection with alleged offences under customs or excise law.

Table 20: Cash Seizures

| | 2023 |
|---------------------------|--------------|
| Number of Seizures | 35 |
| Value | €2.8 million |

Table 21: Cash Forfeiture Orders

| | 2023 |
|---|----------|
| Number of Cash Forfeiture Orders | 26 |
| Value | €343,217 |

Table 22: Prosecutions for Serious Evasion

| | Number |
|--|----------|
| Number Of Ongoing Investigations | 20 |
| Number Of Cases Referred to the DPP | 9 |
| Number Of Cases For Which the DPP Issued Directions | 13 |
| Number Of Cases Before The Courts | 36 |
| Number Of Convictions Obtained | 21 |
| Number Of Summary Criminal Convictions | 190 |
| Total Fines Imposed | €554,180 |

Table 23: Mutual Assistance Requests

| Mutual Assistance Requests | Received | Sent | Closed | On Hand At 31 December 2023 |
|----------------------------|--------------|------------|--------------|-----------------------------|
| From/To EU Member States | 1,777 | 194 | 1,377 | 1,132 |
| From/To Other Countries | 304 | 168 | 417 | 153 |
| Total | 2,081 | 362 | 1,794 | 1,285 |
| Europol Requests | 1,142 | 49 | 1,191 | - |

Table 24: Training Days Delivered

| Training Category | Training Days Delivered |
|--|-------------------------|
| Audit Programme Training | 13,774 |
| Customs Services/Technical Taxes | 13,426 |
| Technical Customs and Excise | 6,083 |
| Management/Soft Skills/Online Courses | 1,072 |
| Collection and Compliance | 151 |
| Health and Safety | 1,935 |
| UL Degree Training Days | 540 |
| Continuous Personal Professional Development | 697 |
| One Learning Training | 1,864 |
| Total | 39,542 |

Note: figures have been rounded upwards, where relevant

Table 25: UL 3rd Level Qualifications Awarded

| Award Category | Number of Awards |
|------------------------------------|------------------|
| Diploma in Applied Taxation | 45 |
| BA (Hons) in Applied Taxation | 17 |
| Customs Certificates | 36 |
| Masters in Business Administration | 4 |
| Total | 102 |

Table 26: ITI Professional Qualifications Awarded

| Award Category | Number of Awards |
|-----------------------|------------------|
| Certificates | 136 |
| Tax Technician | 95 |
| Diploma in Tax | 2 |
| Chartered Tax Adviser | 3 |
| Total | 236 |

Table 27: Percentage Breakdown of Female Staff in Each Grade

| Grades | 2023 | 2016 |
|--|------------|------------|
| Board/Assistant Secretary | 50% | 13% |
| Principal Officer | 63% | 36% |
| Assistant Principal | 56% | 45% |
| Administrative Officer/Higher Executive Officer | 56% | 51% |
| Executive Officer/Staff Officer | 63% | 66% |
| Clerical Officer | 65% | 73% |
| Service Officer | 9% | 15% |
| Total | 61% | 63% |

Table 28: FOI Requests

| Category | Number |
|--|--------|
| Received | 242 |
| Full Release | 43 |
| Partial Release | 136 |
| Refused | 49 |
| Dealt With Outside of FOI/Withdrawn/Transferred | 11 |
| Request for Internal Review | 23 |
| Appeal to the Information Commissioner | 7 |

Table 29: Internal & External Reviews

| Case Details | Internal | External | Total |
|---|----------|-----------|-----------|
| Requests Brought Forward at 1 January 2023 | 1 | 3 | 4 |
| Cases Admitted in Year | 1 | 11 | 12 |
| Total | 2 | 14 | 16 |
| Number Finalised in Year | 2 | 12 | 14 |
| Decision in Favour of Requester | - | 1 | 1 |
| Decision Against Requester | 2 | 11 | 13 |
| Decision Revised / Partly Revised | - | - | - |
| Discontinued | - | - | - |
| On Hand at 31 December 2023 | - | 2 | 2 |

Table 30: Complaints Relating to Revenue Completed by the Ombudsman

| Outcome | Number of Complaints |
|--------------------------|----------------------|
| Upheld | 11 |
| Partially Upheld | - |
| Not Upheld | 11 |
| Assistance Provided | 3 |
| Discontinued - Withdrawn | 1 |
| Discontinued - Premature | - |
| Outside Remit | - |
| Total | 26 |

Table 31: Compliance with Prompt Payment of Accounts Act

| Payment Made | Number | Value € | % of Total Payments Made |
|------------------------------------|---------------|--------------------|-----------------------------|
| Within 15 Days | 11,820 | 183,518,401 | 83.67 |
| Within 16 - 30 Days | 2,186 | 13,459,017 | 15.47 |
| In Excess of 30 Days | 121 | 262,282 | 0.86 |
| Total | 14,127 | 197,239,700 | 100 |
| Additional Information | Number | Value € | |
| Late Payment Interest Paid in 2023 | 121 | 1,820 | |
| Compensation Costs Paid in 2023 | 121 | 6,090 | |
| Average Days Taken to Make Payment | 10 | - | |

Appendix 1 - Donation of Heritage Items

Donation of Heritage Items

Section 1003 of the TCA 1997 provides for a credit against tax liabilities where a taxpayer donates certain heritage items to the national collections.

The following items were donated in 2023:

- Collection of 18th, 19th, and 20th Century Silver, valued at €850,000,
- Hughie O'Donoghue "Original Sins" Collection, valued at €600,000,
- Barry O' Donoghue Collection, valued at €580,000,
- Crofton Collection of Irish Silver, valued at €750,000,
- Two Alexander Calder works of art, valued at €155,000, and
- Mallaghan Collection, valued at €2,413,760.

The value shown is the market value of the items.

Donation of Heritage Property to the Irish Heritage Trust/Commissioners of Public Works in Ireland

Section 1003A of the TCA 1997 provides for a credit against tax liabilities where a taxpayer donates certain heritage property to the Irish Heritage Trust or the Commissioners of Public Works in Ireland.

No such items were donated under this scheme in 2023.

Available via the Revenue website

www.revenue.ie

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April 2024

2023

Tuarascáil Bhliantúil

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Tuarascáil Bhliantúil 2023

An céadú agus an chéad Tuarascáil Bhliantúil de chuid na gCoimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023, lena n-áirítear dul chun cinn maidir le feidhmiú Ráiteas Straitéise na gCoimisinéirí Ioncaim, i gcomhréir leis an Acht um Bainistíocht na Seirbhíse Poiblí, 1997, curtha faoi bhráid an Aire Airgeadais

Aibreán 2024

Ár Misean

Freastal ar an bpobal trí chánacha agus trí dhleachtanna a bhailiú go cothrom agus go héifeachtach agus trí rialuithe custam a chur i bhfeidhm

Ár bhFís

Chun bheith ar cheann de na córais riartha chánach agus custam is mó chun tosaigh le muintín an phobail agus a bheith ar an rogha fostóra

Ár gCroíluachanna

Meas



Gairmiúlacht



Comhoibriú



Sofhreagrúlacht



Macántacht



Clár na nÁbhar

| | |
|---|------------|
| Athbhreithniú an Bhoird ar 2023 | 6 |
| Struchtúr na hEagraíochta 2023 | 13 |
| Coiste Bainistíochta na gCoimisinéirí Ioncaim ag Leibhéal an Rúnaí Chúnta | 14 |
| Príomhthorthaí 2023 | 18 |
| Bailiúchán cánacha agus dleachtanna | 21 |
| Seirbhís do Chomhlíontacht | 24 |
| Comhlíontacht Shaorálach a Éascú | 24 |
| Soláthar Seirbhísí | 29 |
| Riachtanais Cáiníocóirí a Thuiscint | 32 |
| Tacú le Beartas agus Athchóiriú Cánach | 34 |
| Treochtaí agus Comhar Custam | 41 |
| Aghaidh a thabhairt ar Neamhchomhlíontacht | 45 |
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Athbhreithniú an Bhoird ar 2023

In 2023, rinneadh comóradh céad bliain de thiomantas na gCoimisinéirí Ioncaim chun freastal ar Éirinn, agus, d'ainneoin an chur isteach eisceachtúil a bhí ann le blianta beaga anuas, bhí rátaí comhlíontachta tráthúla fós láidir thar gach cáin. Léiríonn sé seo an rannpháirtíocht dearfach ó ghnóthaí, cáiníocóirí aonair agus gníomhairí lena gcuid oibleagáidí comhlíontachta cánach. Tacaíonn muid leis an gcultúr seo trí réimse leathan seirbhísí a sholáthar chun é a dhéanamh chomh héasca agus is féidir do cháiníocóirí an méid ceart cánach a íoc ag an am ceart, chomh maith le haghaidh a thabhairt ar neamhchomhlíontacht de gach saghas.

I mí an Mheithimh 2023 d'fhoilsíomar ár Ráiteas Straitéise le haghaidh na mblianta 2023-2025. Is é seo an chéad Ráiteas Straitéise a ullmhaíodh sa timpeallacht 'iarphaindéime' agus tá sé fós dírithe ar ár gcolúin straitéiseacha seirbhíse maidir le comhlíontacht agus aghaidh a thabhairt ar neamhchomhlíontacht. Leanfaidh na colúin seo de bheith seasmhach agus muid ag beachtú ár samhla gnó chun freastal ar athruithe ar riachtanais cáiníocóirí agus chun bealaí oibre a athrú, glacadh le deiseanna digiteacha atá ag teacht chun cinn agus athchóiriú cánach domhanda agus tógáil orthu, agus chun athruithe inár dtimpeallacht inmheánach agus sheachtrach a réamh-mheas agus freagairt go réamhghníomhach dóibh.

Tá ár gcroiluachanna de meas, gairmiúlacht, comhoibriú, sofhreagrúlacht agus macántacht fite fuaite inár gcultúr agus thacaigh siad lenár bhfeidhmíocht in 2023. Cuireann sé seo ar ár gcumas leanúint ar aghaidh ag tabhairt faoi na dúshláin atá romhainn in 2024 agus ina dhiaidh sin.

Bailiú Cánacha agus Dleachtanna

Tá ról ríthábhachtach againn sa gheilleagar trí na cánacha agus dleachtanna atá dlite don Stát a bhailiú agus in 2023 bhí níos mó fáltas ó cháin ná mar a bhí riamh, le rátaí arda comhlíontachta in am.

Bailíodh iomlán de €127.9 billiún i bhfáltais chomhlána, lena n-áirítear €26.3 billiún i bhFáltais neamh-Stáitchiste a bailíodh thar ceann Ranna agus gníomhaireachtaí eile Rialtais. Is ionann glanfháltais an Stáitchiste do 2018, tar éis aisíocaíochtaí agus aistriú fáltais neamh-Stáitchiste thar ceann Ranna agus gníomhaireachtaí eile, agus €87.2 billiún. Bhí rátaí comhlíontachta in am in 2023 os cionn 99% i leith cásanna móra 98% do chásanna meánmhéide agus 91% i leith gach cás eile.

Tá cur chuige saincheaptha againn maidir le bailiú fiachais, rud a chuireann ar ár gcumas níos mó solúbthachta a chur ar fáil chun ár n-acmhainní bainistithe fiachais a mheaitseáil chun dul i ngleic le riosca bailithe cánach. Mar fhreagra ar an gcur isteach eisceachtúil a bhí ag cáiníocóirí agus gnóthaí aonair le ceithre bliana anuas, chuireamar ár ngníomhaíocht forfheidhmiúcháin ar fionraí ar feadh tréimhse shuntasach ama.

Bhí tionchar aige sin ar thráthúlacht na híocaíochta, agus b'ionann na leibhéil fiachais neamhstórasaithe a bhí ar fáil lena mbailiú ag deireadh 2023 agus €1.4 billiún. Tá sé seo i bhfad níos airde ná an leibhéal fiachais atá ar fáil lena bhailiú ag deireadh 2019. Tá ár gcóras Seirbhísí Bainistíochta Fiachais, a d'fhorbraíomar in 2019, dírithe go hiomlán anois ar na dliteanais amuigh seo.

Lean an Scéim Stórasaithe Fiachais ar aghaidh ag cur tacaíocht ríthábhachtach ar fáil do ghnóthaí. Thosaigh roinnt gnóthaí ag aisíoc a bhfiachas stórasaithe le linn 2023, nuair a cheadaigh a gcúinsí airgeadais, agus amhail an 31 Nollaig 2023 rinneadh €1.756 billiún san iomlán a stórasú do 57,811 gnó. Bhí iarmhéideanna níos lú ná €5,000 dlite do bheagnach 70% de na gnóthaí sin agus tá cur chuige solúbtha pragmatach á ghlacadh againn maidir le fiachas stórasaithe a íoc.

I rith 2023, rinneamar teagmháil fhorleathan le gnóthaí agus lena n-ionadaithe ar fud suíomhanna éagsúla agus grúpaí earnála chun a n-aird a choinneáil ar a roghanna íocaíochta agus ar an bpríomhriachtanas a bhaineann le fanacht laistigh den scéim, is é sin go ndéantar cánacha reatha a thíolacadh agus a íoc de réir mar a thagann siad de bheith dlite. Is príomhbheart inmharthanachta gnó é dliteanais reatha a íoc, fachtóir ábhartha a mheasaimid agus socruithe tráthíocaíochtaí saincheaptha á n-éascú againn chun freastal ar chúinsí gnó aonair.

Seirbhís do Chomhlíontacht

Ó tugadh isteach tuairisciú fíor-ama párolla, tá méadú bliain ar bhliain tagtha ar líon na gcáiníocóirí ÍMAT a bhainistíonn a ngnóthaí cánach féin trínár seirbhís moChúrsaí. Le linn 2023, phróiseáil muid beagnach 1.4 milliún Tuairisceán Cánach Ioncaim do cháiníocóirí ÍMAT maidir leis an mbliain mheasúnaithe 2022. Is méadú 20% é seo ar líon na dtuairisceán ÍMAT a próiseáladh in 2022 don bhliain mheasúnaithe 2021.

Leanamar lenár n-aidhm cánacha agus dleachtanna a nuachóiriú, le béim ar uathoibriú próisis, digitiú agus oiriúnú seirbhísí, agus muid ag bogadh i dtreo "cánachas nádúrtha". Le linn 2023, sheolamar ardán ar líne don Cháin Shiarchoinneálach ar Thiarnaí Talún Neamhchónaitheacha, a éascaíonn an t-ualach riaracháin do ghníomhairí bailiúcháin agus do thionóntaí araon, agus a shimplíonn an próiseas do thiarnaí talún neamhchónaitheacha a dtuairisceán féin a thíolacadh.

D'ainneoin an ionchais mhéadaitheach i measc cáiníocóirí agus gníomhairí le haghaidh tairiscintí seirbhíse digití, leanaimid orainn ag soláthar bealaí seirbhíse malartacha dóibh siúd nach bhfuil in ann rochtain a fháil ar ár dtairiscintí ar líne. Cuireann ár Seirbhís Coinne Náisiúnta ar chumas cáiníocóirí coinne phearsanta nó fhíorúil a dhéanamh ag am a oireann dóibh, agus cuireann sí deireadh le hamanna feithimh. Déileáladh le 4.2 milliún mír comhfhreagrais agus d'fhreagair muid 1.7 milliún glaoch fóin chomh maith.

Príomhghné dár gcur chuige seirbhíse maidir le comhlíontacht is ea faisnéis agus treoir chuí agus thráthúil a chur ar fáil do cháiníocóirí, agus tacú leo cánacha agus rialacha tuairiscithe nua a thuiscint. D'fhreastail muid ar níos mó ná 100 imeacht for-rochtana náisiúnta le linn 2023 agus thug ár n-ionadaithe cur i láthair agus d'óstáil siad seimineáir ghréasáin ag go leor imeachtaí le saineolaithe gnó agus tionscail, fostóirí agus comhlachtaí ionadaíochta gníomhaire cánach ag clúdach raon leathan saincheisteanna cánach tráthúla amhail na Riachtanais Tuairiscithe Feabhsaithe, SSTFG, an Scéim Stórasaithe Fiachais, Próiseas Tarrthála Riaracháin le haghaidh Cuideachtaí Beaga, tionscadal na scairscéimeanna agus gníomhaíocht chomhlíontachta iar-COVID-19.

Treochtaí agus comhar custam

Agus rialuithe custam á gcur i bhfeidhm againn, tá sé mar aidhm againn trádáil dhlísteanaigh a éascú chun gluaiseacht chomh tapa agus chomh héifeachtúil agus is féidir agus aghaidh a thabhairt ar neamhchomhlíontacht ag an am céanna. Rinneamar 54.2 milliún dearbhú custam a phróiseáil le linn 2023, méadú 11.3 milliún (26%) i gcomparáid le 2022. Ina theannta sin, as an 400,423 gluaiseacht feithiclí lastais isteach go hÉirinn ón mBreatain Mhór le linn 2023, tugadh an bealach glas do 89% ag tráth an dhíbhordála, rud a chiallaíonn gur tháinig siad tríd an gcalafort cuí gan gá le hidirghníomhú breise a dhéanamh leis na Coimisinéirí Ioncaim ná aon ghníomhaireacht eile Stáit.

Bhí muid ar thús cadhnaíochta freisin maidir le tacú le hiarrachtaí domhanda chun aghaidh a thabhairt ar neamhchomhlíontacht agus cothrom na Féinne a chinntiú d'oibreoírí eacnamaíochta san AE, agus déanaimid ionadaíocht ar leas na hÉireann ag fóraim náisiúnta agus idirnáisiúnta éagsúla lena n-áirítear an Coiste Comhairleach Custam agus an Eagraíocht Dhomhanda Custam. I mí Iúil 2023, ghlac Éire, a ndearna na Coimisinéirí Ioncaim ionadaíocht uirthi, a

seasamh ar Choimisiún Beartais na hEagraíochta Domhanda Custam ar feadh téarma dhá bhliain.

I mí na Bealtaine 2023, chuir an Coimisiún Eorpach tograí ar aghaidh le haghaidh athchóiriú cuimsitheach ar dhlí custam an Aontais agus chuireamar go gníomhach leis an bplé sin, ag dul i dteagmháil le trádáil agus le Ranna Rialtais eile chun a chinntiú go soláthraíonn an togra buntáistí do ghnóthaí de gach méid, do thomhaltóirí agus do riaracháin custam. Leanfar leis an bplé ar an bpríomh-mhír oibre seo le linn 2024.

I measc réimse fócais eile le linn 2023 bhí scaoileadh an Chórais Easpórtála Uathoibríoch nua i mí an Mhárta. Úsáidtear an córas nua seo chun dearbhuithe easpórtála agus dearbhuithe imeachta achomair a phróiseáil le haghaidh earraí a ghluaiseann go díreach agus go hindíreach chuig tíortha lasmuigh den Aontas.

D'fhoilsigh an Ríocht Aontaithe Border Target Operating Model le linn 2023 ina leagtar amach na foirmiúlachtaí nua easpórtála a bhain le gnóthaí Éireannacha a bhí ag easpórtáil earraí chuig an Ríocht Aontaithe nó tríd an Ríocht Aontaithe (seachas Tuaisceart Éireann), agus na príomhdhátáil garspríocanna in 2024 óna bhfuil feidhm acu. Chuaigh na Coimisinéirí Ioncaim agus Ranna Rialtais i dteagmháil leo siúd a bhfuil tionchar ag na seiceálacha seo orthu, agus le haon gheallsealbhóir ábhartha eile, chun a chinntiú go bhfuil trádálaithe ar an eolas faoi na riachtanais nua. Leanfar leis an rannpháirtíocht seo in 2024.

Aghaidh a thabhairt ar Neamhchomhlíontacht

Cé go n-íocann formhór mór na gcáiníocóirí an méid ceart cánach ag an am ceart, táimid tiomanta i gcónaí dul i ngleic le neamhchomhlíontacht cánach agus dleachta de gach saghas agus in 2023 leanadh lenár gcuid oibre chun riosca a bhainistiú in earnálacha traidisiúnta agus in earnálacha éiritheacha araon.

Bainimid úsáid as raon clár sainaitheantais, measúnaithe agus meastóireachta riosca, mar aon le hanailísíocht agus ceistiú sonraí fíor-ama, chun monatóireacht a dhéanamh ar chomhlíontacht. Cuireann an cur chuige seo ar ár gcumas riosca a aithint agus a chainníochtú, ag cinntiú go ndíríonn ár n-acmhainní comhlíontachta ar an gcáiníocóir neamhchomhlíontach, rud a íoslaghdaíonn an t-ualach riaracháin ar an gcáiníocóir comhlíontach.

Díríonn ár gclár comhlíontachta bhliantúla ar réimsí riosca éagsúla agus ar earnálacha gnó. Bhí daoine aonair a ghlac páirt i ngníomhaíochtaí gnó trí ardáin ar líne agus na meáin shóisialta, trádálaithe neamhchónaitheacha ar líne a dhíolann earraí agus seirbhísí digiteacha le tomhaltóirí Éireannacha agus leis an earnáil tógála i measc roinnt de na réimsí fócais dár ngníomhaíocht chomhlíontachta le linn 2023.

Ba é an toradh iomlán ónár n-idirghabhálacha comhlíontachta le linn 2023 ná €787 milliún. D'éirigh linn 21 ciontú coiriúil a fháil as imghabháil agus calaois thromchúiseach cánach agus d'fhoilsíomar 73 socrú cánach arbh ionann iad agus €25.6 milliún ar Liosta na Mainnitheoirí Cánach.

Is cuid lárnach dár gcreat oibre foriomlán comhlíontachta ná an imghabháil eischósta a shainaithint, díriú agus aghaidh a thabhairt uirthi agus bainimid an úsáid is fearr freisin as an raon iomlán cumhachtaí reachtúla agus líonraí sonraí atá ar fáil dúinn chun dul i ngleic leis an riosca seo. Le linn 2023, thugamar 85 cás seachanta cánach chun críche le toradh os cionn €16.5 milliún i gcáin, ús agus pionóis. Ina theannta sin, ag deireadh 2023, bhíomar gníomhach ag tabhairt aghaidh ar 342 cás a bhain le seachaint cánach féideartha, a bhain le 35 idirbheart.

Tá comhoibriú agus malartú faisnéise le Ranna agus gníomhaireachtaí Rialtais eile, amhail an Roinn Coimirce Sóisialaí agus an Coimisiún um Chaidreamh san Áit Oibre, ríthábhachtach dár gcuid oibre chun aghaidh a thabhairt ar réimsí imní in earnálacha ábhartha ina bhfuil rioscaí a

bhaineann le híocaíocht airgid agus aicmiú stádas fostaíochta forleathan. Áirítear leis sin, ach níl sé teoranta do, earnáil na gruaige agus na háilleachta, trádáil na n-ainmhithe tí, níocháin carranna, earnáil an bhia agus na dí beir leat agus cúiréirí agus tiománaithe seachadta.

I mí Dheireadh Fómhair 2023, thug an Chúirt Uachtarach a breithiúnas in Na Coimisinéirí Ioncaim v. Karshan (Midlands) Ltd. t/m Domino's Pizza. D'fháiltíomar roimh an mbreithiúnas tábhachtach seo, agus roimh an tsoiléireacht shuntasach a thug sé ar na príomhthosca a bhí le breithniú agus stádas fostaíochta duine aonair á rangú chun críocha Cánach Ioncaim.

Tá an phríomhfhreagracht orainn earraí smuigleáilte agus toirmisceithe a bhrath, a thascradh agus a urghabháil a bheartaítear a iompórtáiltear nó a smuigleáil go neamhdhleathach isteach sa Stát agus bainimid úsáid as cur chuige rioscabhunaithe inár straitéis braite agus idirghabhála.

Oibríonn ár bhfoirne forfheidhmithe ag gach príomhchalafort, aerfort agus ionad poist, chomh maith le háitribh seolta lasta, agus úsáideann siad acmhainní éagsúla, lena n-áirítear ár scanóirí soghluaiste x-ghathaithe agus foirne madraí brathadóra, ina gcuid oibre. Cuirfidh soláthar an Chuitéir Custam nua barr feabhais ar chaighdeán na n-acmhainní atá ar fáil dár bhfoirne. Oibríonn muid freisin i gcomhar lenár gcomhpháirtithe forfheidhmithe dlí, ar leibhéal náisiúnta agus idirnáisiúnta araon, chun faisnéis a mhalartú agus a roinnt.

Le linn 2023, rinne muid urghabháil ar 9,085kg de dhrugaí, ar a raibh luach measta de bhreis agus €302 milliún. Áirítear leis an leibhéal suntasach urghabhálacha drugaí le linn 2023 oibríocht ardphróifíle de chuid an Chomh-Thascfhórsa as ar eascair luach os cionn €157 milliún de chócaon a braitheadh ar bord an MV Matthew.

Tá ár gcuid oibre i gcoinne coireanna drugaí forleathan agus ilghnéitheach, agus déanaimid monatóireacht leanúnach ar threochtaí agus ar fhorbairt sa réimse seo chun a chinntiú go n-úsáidimid ár n-acmhainní agus go dtugtar tosaíocht do rioscaí ar an mbealach is éifeachtaí.

Ár nDaoine, ár dTeicneolaíocht agus ár gCumas

Is eagraíocht mhór muid le beagán os cionn 7,000 ball foirne i 29 láthair ar fud na tíre, agus tá ár bhfoireann lárnach sa mhéid a bhaintear amach go rathúil. Táimid tiomanta i gcónaí dár gcumas mar eagraíocht a fhorbairt, agus leanaimid orainn ag infheistiú inár ndaoine. I rith 2023, cheapamar 1,016 ball foirne trí earcaíocht i ngach grád, agus seachadadh beagnach 40,000 lá oiliúna d'fhoireann na gCoimisinéirí Ioncaim.

Tá ár gcumas leas a bhaint as nuálaíocht i dteicneolaíocht agus i gcleachtais ghnó mar bhonn agus taca breise ag ár rath agus ár ról á chur i gcrích againn. Cuireann sé seo ar ár gcumas freagairt go héifeachtach do na dúshláin atá ann cheana féin agus do na dúshláin atá ag teacht chun cinn, d'athruithe ar iompar cáiníocóirí agus d'athruithe sa timpeallacht ghnó agus eacnamaíoch. Cuirfidh ár gcur chun feidhme teicniúil ar an Lárchóras Leictreonach Íocaíochta, arb é ár gcéad chóras néalseachadta ceann go ceann é, ar ár gcumas réitigh IS a ghíaráil chun leas a bhaint as malartú méadaitheach sonraí ar leibhéal idirnáisiúnta, d'fhonn aghaidh a thabhairt ar na dúshláin chánach a eascraíonn as an digitiú agus as an domhandú. Bhaineamar úsáid freisin as teicnící IS agus Próiseála Teanga Nádúrtha chun ár bhfreagraí ar theagmhálacha cáiníocóirí a shimpliú agus a bhrostú, forbairt ríthábhachtach i bhfianaise mhéid agus chastacht an bhoinn chánach atá ag dul i méid.

Táimid tiomanta i gcónaí dár bhfís a bheith mar rogha fostóra agus cuirimid sábháilteacht agus folláine ár ndaoine i gcoirlár gach rud a dhéanaimid. In 2023 rinneamar ár gcéad suirbhé foirne ó tugadh isteach obair chumaisc, agus soláthraíonn na torthaí táscairí an-mhaith maidir le feidhmíocht post, sásamh post, folláine agus sláinte fhoriomlán i measc ár ndaoine. D'óstáil muid seisiúin halla baile ar fud na tíre le linn 2023 chun rannpháirtíocht fostaithe a fheabhsú agus chun deis a thabhairt idirphlé oscailte a dhéanamh ar fud gach leibhéal den eagraíocht.

Cuirfidh torthaí an tsuirbhé agus an phlé ag imeachtaí Halla an Bhaile bonn eolais faoinár gcur chuige maidir leis an gcaoi a n-oibríonn muid amach anseo, agus cinnteoidh muid go gcomhlíonfaidh muid ár sainordú agus go bhfanfaidh muid mar rogha fostóra.

Ag Féachaint Chun Cinn

Agus muid ag bogadh isteach sa dara haois de sheirbhís chuig an Stát, táimid tiomanta i gcónaí do thacaíocht a thabhairt do cháiníocóirí leibhéil arda comhlíontachta saorálaí a choinneáil. Leanfaimid orainn ag cur tairiscintí digiteacha ar ardchaighdeán ar fáil, rud a chuirfidh ar chumas cáiníocóirí teagmháil a dhéanamh linn ag am agus in áit a roghnaíonn siad, agus ag an am céanna tacú leo siúd nach féidir leo ár seirbhísí ar líne a úsáid, agus é mar aidhm againn é a dhéanamh níos éasca do gach cáiníocóir féinbhainistiú a dhéanamh ar a gcúrsaí cánach.

Fanfaidh muid de bheith airdeallach i gcónaí ar neamhchomhlíontacht a aithint agus aghaidh a thabhairt air i ngach cineál, ag baint úsáid as ár gcur chuige rioscabhunaithe chun an t-ualach ar cháiníocóirí comhlíontacha a laghdú. Beimid ag díriú tuilleadh ar smuigleáil agus ar ghníomhaíocht neamhdhleathach, ag obair i gcomhpháirtíocht le comhpháirtithe náisiúnta agus idirnáisiúnta um chosc na coireachta agus ag úsáid ár raon iomlán sócmhainní. Mar chuid den obair seo, leanfaimid orainn ag gearáil go hiomlán ar ár ngabháltais fhairsinge sonraí agus faisnéise chun ár dtuiscint ar iompar comhlíontachta a neartú tuilleadh, go háirithe i measc gnóthaí airgid agus an scáthgheilleagair, agus cabhrú linn croíshlabhraí soláthair a úsáidtear sa trádáil neamhdhleathach a aithint agus a dhíchóimeáil.

Táimid ag obair leis an Roinn Coimirce Sóisialaí agus leis an gCoimisiún um Chaidreamh san Áit Oibre chun an Cód Cleachtais maidir le Stádas Fostaíochta a Chinneadh a nuashonrú, agus ar leithligh ar fhorbairt ár dtreoirínte féin ar thionchar bhreithiúnas na Cúirte Uachtaraí in Na Coimisinéirí Ioncaim v. Karshan (Midlands) Teo. t/a Domino's Pizza. Foilseofar an dá dhoiciméad sna seachtainí amach romhainn agus leanfaidh aicmiú stádas fostaíochta de bheith ina réimse fócais dár ngníomhaíocht chomhlíontachta. Idir an dá linn, moltar do gnóthaí a fhostaíonn conraitheoirí, fochonraitheoirí nó oibrithe eile ar bhonn féinfhostaithe leanúint de bheith eolach ar an mbreithiúnas. Oibreoidh le fostóirí ar mian leo, tar éis machnamh a dhéanamh ar an tionchar a d'fhéadfadh a bheith ag an mbreithiúnas orthu, a seasamh a thabhairt chun rialachta mar atá leagtha amach i gCód Cleachtais d'Idirghabhálacha Comhlíontachta na gCoimisinéirí Ioncaim.

Ceann de na príomhthosaíochtaí atá againn do 2024 is ea an Scéim Stórasaithe Fiachais a bhainistiú go réamhghníomhach, agus tacóidh muid le gnóthaí inmharthana sa scéim chun an stóras a fhágáil trí chomhaontuithe íocaíochta saincheaptha, agus ag an am céanna coinneáil suas chun dáta lena n-oibleagáidí reatha pá agus tíolactha. Leanfaimid orainn freisin ag baint lánúsáid as gach gné dár gcóras na Seirbhíse Bainistithe Fiachais chun iarmhéid an fhiachais neamhstórasaithe atá ar fáil lena bhailiú a laghdú.

Oibreoidh muid le cáiníocóirí, gnóthaí agus gníomhairí atá buailte chun cur i bhfeidhm rathúil agus comhlíontacht cánacha nua a chinntiú, go háirithe maidir le cur i bhfeidhm rialacha Domhanda Cholún a Dó i gcoinne Chreimeadh an Bhoinn. Beidh muid i dteagmháil go réamhghníomhach le cáiníocóirí agus lena ngníomhairí maidir leis an gcreat riaracháin chun na rialacha nua seo a chur i gcrích, agus cuirfidh muid treoir shoiléir chuimsitheach ar fáil maidir leis an gcaoi a n-oibreoidh na rialacha nua, agus leanfaimid orainn ag cur le plé leanúnach leis an ECFE, le Coimisiún an AE agus le geallsealbhóirí ábhartha eile.

Leanfaidh muid lenár gclár oibre chun nuachóiriú cánacha agus dleachtanna a chur chun cinn. Áireofar leis seo athbhreithniú ar chánacha siarchoinneálacha, amhail an Cháin Conarthaí Iomchuí. Mar chuid den athbhreithniú seo, déanfaidh muid scrúdú ar leathnú raon feidhme na Cánach Conarthaí Iomchuí chuig earnálacha ina bhfuil fochonraitheoireacht ann, ina bhfuil daoine féinfhostaithe i gceart seachas fostaithe, agus cásanna ina bhfuil struchtúir

chorparáideacha mar ghné den chonradh.

Leanfaimid freisin lenár gclár comhairliúcháin maidir le nuachóiriú an tuairiscithe CBL d'idirbhearta trasteorann agus intíre araon. Le linn 2023 sheolamar comhairliúchán inar lorgaíodh tuairimí maidir leis an gcaoi ar féidir dul chun cinn digiteach, lena n-áirítear tuairisciú digiteach fíor-ama a thabhairt isteach a fhaigheann tacaíocht ó ríomhShonrascú, a úsáid chun Córas Sonraiscithe agus Tuairiscithe CBL na hÉireann a nuachóiriú. Chlúdaigh an chéad chéim den chomhairliúchán nuachóiriú a dhéanamh ar thuairisciú CBL ó Ghnó go Gnó (B2B) agus Gnó go Rialtas (B2G), le tacaíocht ó ríomhShonrascú. Fuaireamar os cionn 1,100 tíolacadh ó gheallsealbhóirí le linn an chéim den chomhairliúchán seo agus foilseoidh muid ár bhfoghlaim ina leith seo in am trátha.

Seolfar na céimeanna breise den chomhairliúchán de réir mar a thagann cruth níos soiléire ar thograí athchóirithe, go ndéantar iad a thástáil, a bheachtú agus a chur i bhfeidhm. Fiosróidh na céimeanna breise seo trádáil Gnó le Tomhaltóir (B2C), an cur chuige i leith íocaíocht CBL agus aisíocaíochtaí agus cuntas a thabhairt i leith CBL. Cuirfimid tacaíocht leanúnach ar fáil freisin don Roinn Airgeadais maidir le forbairt mholtaí an Choimisiúin Eorpaigh maidir le CBL sa Ré Dhigiteach.

Leanfaidh muid de thacaíocht a thabhairt do ghnó agus do thrádáil de réir mar a leanann siad de dhul i dtaithe ar riachtanais iompórtála de chuid Rialtais na Ríochta Aontaithe. Mar fhreagra ar phatrúin trádála atá ag athrú tar éis imeacht na Ríochta Aontaithe ón Aontas Eorpach, leanfaimid orainn ag obair le hOifig na nOibreacha Poiblí agus le Ranna rialtais eile maidir le saoráid bhuan Stáit a fhorbairt in Europort Ros Láir, obair ar cuireadh tús leis i mí Iúil 2023. Tiocfaidh na saoráidí seo in ionad an bhonneagair shealadaigh a cuireadh i bhfeidhm i gCill Reachrann chun rialuithe Custaim, Sláintíochta agus Fíteashláintíochta agus oifigiúla bia a éascú tar éis imeacht na Ríochta Aontaithe ón Aontas Eorpach. Cuirfidh an mórthionscadal bonneagair seo saoráidí feabhsaithe ar fáil chun rialuithe agus scrúduithe rialála a riar. Beidh sé mar aidhm ag na háiseanna freisin scanóir x-ghathaithe seasta a sholáthar, a chuirfidh teicneolaíocht scanadh úrscothach ar fáil chun cumais braite custam a fheabhsú tuilleadh.

Leanfaidh muid freisin de thacú leis an Roinn Airgeadais i ndáil leis an gclár oibre cánach agus custam idirnáisiúnta agus casta. Áirítear leis seo, ach níl sé teoranta do, an méid seo a leanas:

- Togra cuimsitheach a chur chun cinn chun Aontas Custam an AE a athchóiriú chun an t-ualach ar ghnóthaí a laghdú agus aghaidh á tabhairt ag an am céanna ar rioscaí fioscacha agus neamh-fhioscacha, go háirithe iad siúd a bhaineann le ríomhthráchtáil.
- Cur le hobair na hEagraíochta Domhanda Custam agus plé a bhaineann le nuachóiriú an bhonneagair chustam, maoiniú deontóirí, agus fothú acmhainní trínár seasamh ar an gCoimisiún Beartais.
- Tionscnaimh chustam ghlasa a chur chun cinn, amhail an Sásra Coigeartaithe Carbóin ar Theorainneacha.
- Cur i bhfeidhm leanúnach an réitigh dhá-Cholún
- Anailís a dhéanamh ar thograí an Aontais maidir le cánachas idirnáisiúnta cuideachtaí a nuachóiriú, amhail CBL sa Ré Dhigiteach agus tionscnaimh maidir le córas cánach ceannoifige a bhunú agus nósanna imeachta um fhaoiseamh cánach siarchoinneálach a mhaolú, chun borradh a chur faoin infheistíocht trasteorann agus chun cabhrú le mí-úsáid cánach a chomhrac.

Beidh slándáil ár gcórais agus sonraí fós ina thosaíocht bhunúsach amach anseo, agus leanfaimid orainn de bheith airdeallach agus infheistíocht a dhéanamh inár mbonneagar slándála, athléimneacht agus freagrúlacht agus é a uasghrádú. Beimid tiomanta i gcónaí dár bplean inbhuanaitheacht a fheabhsú ar fud na heagraíochta, chun aghaidh a thabhairt ar

dhúshláin an athraithe aeráide agus chun ár lorg carbóin a laghdú.

Ar deireadh, aithnímid go bhfuil an rath leanúnach atá orainn maidir lenár misean a chur i gcrích agus ár bpríomhluachanna a chaomhnú síos go dtí obair chrua ár bhfoirne. Gabhaimid buíochas leo as a ngairmiúlacht, a dtiomantas agus a ndúthracht, agus dá n-uireasa sin ní bheadh ár n-éachtaí le linn 2023 indéanta.

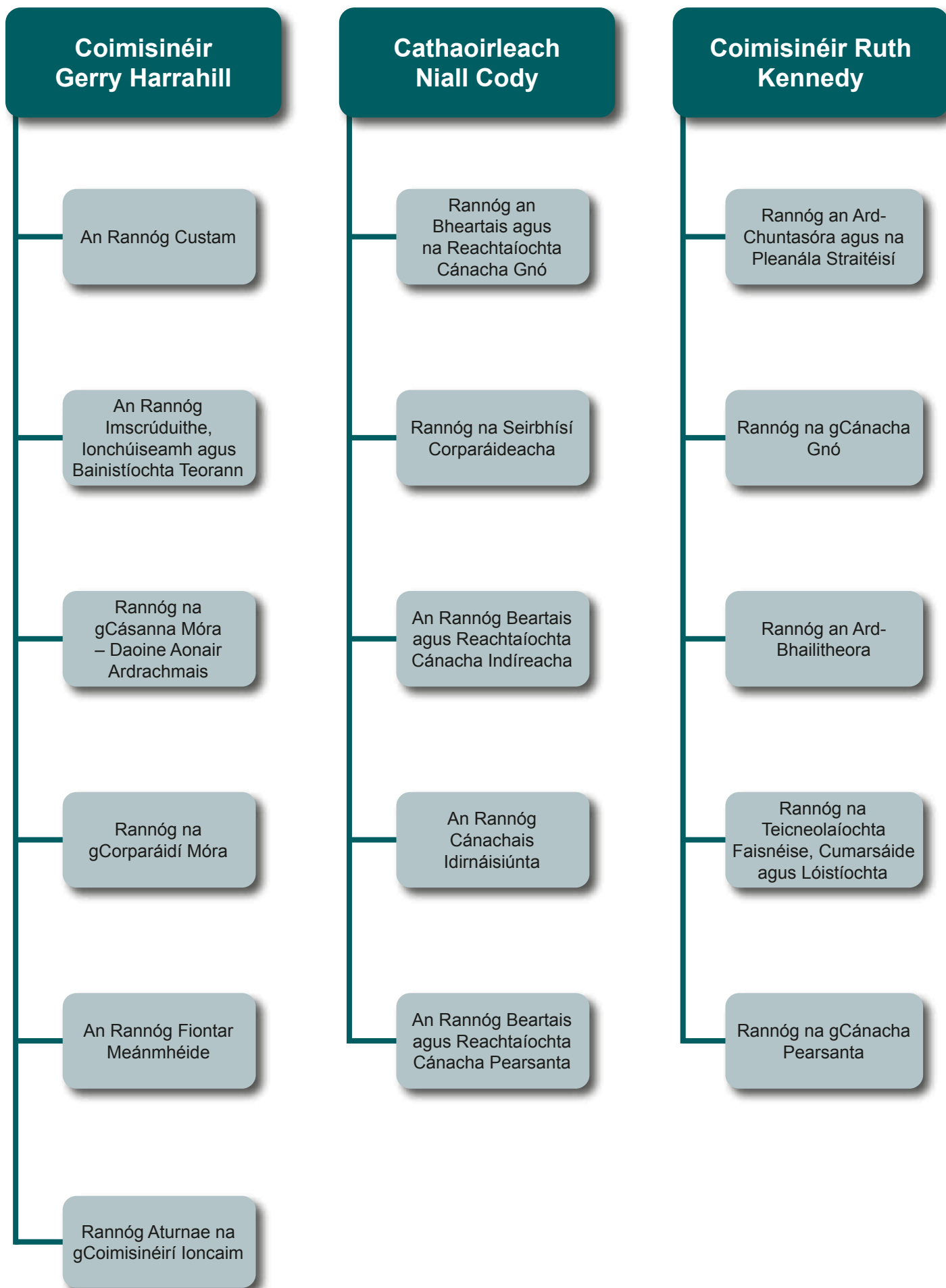


Ruth Kennedy
Coimisinéir

Niall Cody
Cathaoirleach

Gerry Harrahill
Coimisinéir

Struchtúr na hEagraíochta 2023



Coiste Bainistíochta na gCoimisinéirí Ioncaim ag Leibhéal an Rúnaí Chúnta



John Barron
Rannóg na Teicneolaíochta Faisnéise, Cumarsáide agus Lóistíochta

Freagrach as seirbhís teicneolaíochta faisnéise agus cumarsáide atá slán, iontaofa agus ar ardchaighdeán a sholáthar chun cabhrú le clochlú breise ar phróisis ghnó na gCoimisinéirí Ioncaim a chur chun cinn. Freagrach freisin as bainistiú agus seachadadh na seirbhísí lóistíochta atá lárnach i réachtáil na gCoimisinéirí Ioncaim.



Brian Boyle
Rannóg an Ard-Chuntasóra agus na Pleanála Straitéisí

Freagrach as formhaoirsiú a dhéanamh ar fhorbairt agus ar fheidhmiú polasaithe gnó agus as monatóireacht agus meastóireacht a dhéanamh ar rioscaí comhlíontachta náisiúnta cánach. Áirítear i ndualgais na Rannóige tomhas agus tuairisciú feidhmíochta, staidreamh agus taighde eacnamaíoch, bainistíocht airgeadais agus cuntasafocht, feidhmeanna baincéireachta, cumarsáid agus bainistíocht eolais.



Noel Brett
Rannóg na gCánacha Gnó

Freagrach as bainistiú agus forbairt feidhmeanna seirbhíse, comhlíontachta agus iniúchóireachta d'eintitis atá cláraithe le haghaidh CBL, CCI, Custaim agus Mál. Freagrach chomh maith as eintitis ceadúnais máil le hioncam trádála nó gairmiúil, stiúrtóirí dílseánaigh agus fo-chuideachtaí/máthairchuideachtaí cuideachtaí sa Rannóg Gnó



Orla Campbell
Rannóg na Seirbhísí Corparáideacha

Freagrach as straitéisí bainistíochta acmhainní daonna na gCoimisinéirí Ioncaim, lena n-áirítear pleanáil don fhórsa saothair, earcaíocht, oiliúint agus forbairt inniúlachtaí, forbairt eagraíochtúil, bainistiú buiséid riaracháin, rialú, comhlíontacht faisnéise agus athchóiriú corparáideach.



Florance Carey
An Rannóg Custam

Freagrach as an reachtaíocht custam agus córais a fhorbairt agus as cinntiú go bhfeidhmítear rialuithe custam. Freagrach chomh maith as tionchar a imirt ar fhorbairt an pholasaí AE ar gach ní a bhaineann le custaim, lena n-áirítear feidhmiú Chód Custam an AE agus as ionadaíocht a dhéanamh ar na Coimisinéirí Ioncaim agus ar leasanna na hÉireann ag fóraim éagsúla idirnáisiúnta.



Eugene Creighton
An Rannóg Cánachais Idirnáisiúnta

Freagrach as rannpháirtíocht idirnáisiúnta ar bheartas cánachais dhíriú agus ar ábhair oibríochtúla lena n-áirítear idirbheartaíocht a bhaineann le praghsáil aistriithe agus EOI le húdarais chánach eile. Freagrach chomh maith as monatóireacht a dhéanamh ar líonra conarthaí cánach na hÉireann agus é a thabhairt cothrom le dáta.



Jeanette Doonan
Rannóg an Bheartais agus na Reachtaíochta Cánacha Gnó

Freagrach as feidhmeanna beartais, reachtaíochta agus mínitheacha maidir le CGC, CC agus cánacha eile gnó. Freagrach freisin as déileáil le gnéithe riaracháin scéimeanna agus faoisimh éagsúla, lena n-áirítear faoiseamh scannán, creidmheas cánach Taighde agus Forbartha, Liúntais Chaipitiúla agus scéimeanna dreasachta gnó,



Orla Fitzpatrick
An Rannóg Fiontar Meánmhéide

Freagrach as bainistiú agus forbairt na bhfeidhmeanna seirbhíse, comhlíontachta agus iniúchóireachta le haghaidh fiontar mheánmhéide agus stiúrtóirí dílseánaigh agus fochuideachtaí/máthairchuideachtaí ar chuideachtaí na Rannóige Fiontar Meánmhéide, Ranna Rialtais agus comhlachtaí poiblí. Freagracht náisiúnta as seachadadh an RTS.



Deirdre Hanlon
An Rannóg Beartais agus Reachtaíochta Cánacha Indíreacha

Freagrach as cúnamh na gCoimisinéirí Ioncaim le CBL agus na dleachtanna máil éagsúla a fhorbairt ar leibhéal náisiúnta agus AE, agus as bainistiú a dhéanamh ar fheidhmeanna beartais, reachtaíochta agus léirmhínthe do na cánacha indíreacha seo.



Joe Howley
**Rannóg an Ard-
Bhailitheora**

Freagrach as cánacha a bhailiú agus as cláir bainistíochta fiachais a chur i bhfeidhm, lena n-áirítear idirghabhálacha iomchuí chun comhlíonatacht tráthúil a uasmhéadú agus le haghaidh gníomh forfheidhmithe fiachais ina gcoinne siúd a dteipeann orthu cloí leo. Freagrach freisin as an Lároifig Aisíocaíochtaí agus as VIES, Intrastat agus Cúnamh Frithpháirteach.



Tom James
**Rannóg an
Bheartais agus
na Reachtaíochta
Cánacha Pearsanta**

Freagrach as na feidhmeanna beartais, reachtaíochta agus léirmhínithe le haghaidh cánacha pearsanta, cánacha caipitiúla (gan CGC san áireamh), cánacha maoine (CMÁ agus CTF), CCI, CISG, cumhachtaí na gCoimisinéirí loncaim, pionóis, ús, cánachas ar phinsin, saincheisteanna soghluaisteachta domhanda agus achomhairc chánach.



Maura Kiely
**Rannóg Dhlíodóirí
na gCoimisinéirí
loncaim**

Freagrach as seirbhísí cuimsitheacha tacaíochta dlí a chur ar fáil do na Coimisinéirí loncaim lena n-áirítear maidir le dlíthíocht agus achomhairc a dhéanamh agus in ionchúiseamh cionta coiriúla



Breda Ruddle
**Rannóg na
gCásanna Móra
– Daoine Aonair
Ardrachmais**

Freagrach as bainistiú agus forbairt na bhfeidhmeanna seirbhíse, comhlíontachta agus iniúchóireachta do na daoine is saibhre sa Stát, agus do scéimeanna pinsin/árachais agus cistí scoir. Freagrach chomh maith as cur i gcoinne idirbhearta seachanta cánach lena n-áirítear úsáid an Riail Ghinearálta um Fhrith-Sheachaint.



Lynda Slattery
**An Rannóg
Imscrúdaithe,
Ionchúisimh &
Bainistíochta
Teorainneacha**

Freagrach as feidhm imscrúdaithe choiriúil na gCoimisinéirí loncaim a threorú, sábháilteacht agus slándáil iomlán an tslabhra soláthair a chinntiú, teorainneacha seachtracha an AE a bhainistiú agus toirmisc agus srianta ar an leibhéal náisiúnta a chur i bhfeidhm. Freagrach freisin as feidhmeanna imscrúdaithe náisiúnta na gCoimisinéirí loncaim agus as stiúradh oibríochtaí ábhartha atá dírithe ar chalaos trasteorann, smuigleáil drugaí agus atreorú earraí inchánach.



James Twohig
**Rannóg na
gCánacha
Pearsanta**

Freagrach chomh maith as feidhmeanna bainistíochta agus forbartha seirbhíse, comhlíontachta agus iniúchóireachta do dhaoine aonair nach bhfuil ach ioncam ÍMAT acu nó a bhfuil ioncam neamhthrádála féinmheasúnaithe/ gairmiúil acu; agus eintitis eile amhail iontaobhais, carthanais agus comhlachtaí spóirt. Freagrach chomh maith as CMÁ, CTF agus Seirbhísí Dleachta Stampa.



Eugene Creighton
**Rannóg na
gCorparáidí Móra**

Freagrach as feidhmeanna bainistíochta agus forbartha seirbhíse, comhlíontachta agus iniúchóireachta do na gnóthaí is mó sa Stát agus freagrach as earnálacha iomlána áirithe, amhail baincéireacht, árachas, léasú aerárthaigh, 'comhlachtaí faoi Alt 110' agus cistí infheistíochta. Freagrach chomh maith as cur i gcoinne idirbhearta seachanta cánach corparáide (CC) lena n-áirítear praghsáil aistrithe drochúsáide.

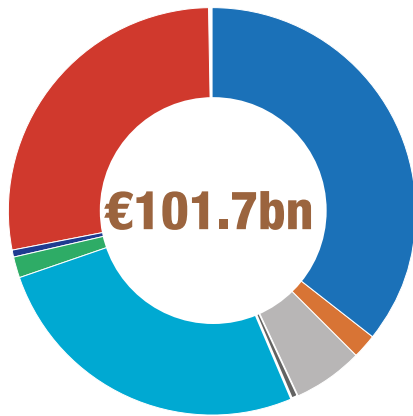
Príomhthorthaí 2023

Iomlán na bhfáltais comhlán de €127.9 billiún a bailíodh, lena n-áirítear €101.7 billiún i bhfáltais chánach chomhlána agus €26.3 billiún i bhfáltais neamh-Stáitchiste.

B'ionann glanfháltais chánach agus €87.2 billiún.

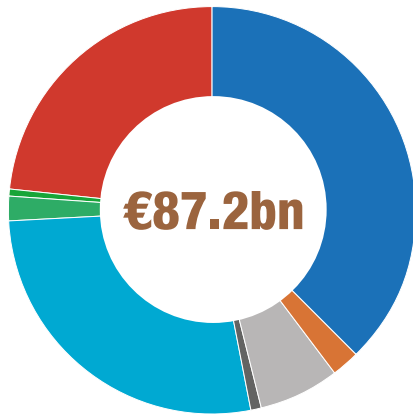
Costas riaracháin na gCoimisinéirí Ioncaim: €0.6 billiún.

Fáltais Chánach Chomhlána



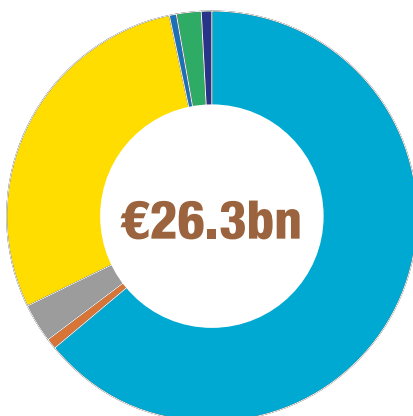
- €36.3bn CI (MSU san áireamh)
- €1.9bn Dleachtanna Stampa
- €5.8bn Mál
- €0.6bn Dleacht Custam
- €26.5bn CC
- €1.6bn CGC
- €0.6bn CFC
- €28.4bn CBL

Glanfháltais Chánach



- €32.9bn CI (MSU san áireamh)
- €1.8bn Dleachtanna Stampa
- €5.7bn Mál
- €0.6bn Dleacht Custam
- €23.9bn CC
- €1.5bn CGC
- €0.6bn CFC
- €20.2bn CBL

Bailiúchán le haghaidh Ranna & Gníomhaireachtaí eile



- €16.8bn ÁSPC
- €0.2bn Ranníocaíocht Dlúthpháirtíochta Shealadach
- €0.8bn An Ciste um Chothromú Fiontar
- €7.6bn IUG CBL
- €0.1bn Ciste Cúitimh Árachais
- €0.6bn CMÁ
- €0.2bn Eile

Bailiú Cánacha agus Dleachtanna

Ráta comhlíontachta tráthúla 99% do chásanna móra agus 98% do chásanna meánmhéide

B'ionann na rátaí comhlíontachta tráthúla do gach cás eile in 2023 agus 91%, méadú ó 88% in 2022.

B'ionann fiachas neamhstórasaithe a bhí ar fáil lena bhailiú amhail an 31 Nollaig 2023 agus €1.4bn

€1.756bn stórasaithe do 57,811 gnó, amhail an 31 Nollaig 2023

35,905 cás, ar luach beagnach €655m, a atreoraíodh le haghaidh forfheidhmiú

11,159 Socruithe Tráthíocaíochtaí, ar luach €406m, i bhfeidhm amhail an 31 Nollaig 2023

Seirbhís do Chomhlíontacht

Suirbhé Custaiméirí ÍMAT

Thug 72% d'fhreagróirí le fios go raibh siad sásta, nó an-sásta, lenár seirbhísí

Scéim Stórasaithe Fiachais

Bhí an t-iarmhéid sa stóras amhail an 31 Nollaig 2023 dlite do 57,811 gnó, agus bhí níos lú ná €5,000 dlite do bheagnach 70% díobh siúd

Trádáil dhlísteanach a éascú

54.2m Dearbhú Custam próiseáilte agus 89% de ghluaiseachtaí isteach na Breataine Móire

Aghaidh a thabhairt ar Neamhchomhlíontacht

Urghabhálacha

20,596 urghabháil drugaí agus táirgí inmháil, ar luach €382m

€804m

Toradh a eascraíonn as idirghabhálacha iniúchóireachta agus comhlíontachta, agus cásanna seachanta

Ionchúisimh

211 ciontú urraithe agus fíneálacha iomlána €554,180 gearrtha

Ár nDaoine, ár dTeicneolaíocht agus ár gCumas

57%

Sciar na bpost ardbhainistíochta atá líonta ag mná faoi láthair

7,033

Líon na mball foirne buan a bhí fostaithe amhail an 31 Nollaig 2023

90%

Sciar den fhoireann a mholfadh na Coimisinéirí Ioncaim mar áit mhaith le bheith ag obair

Príomhthorthaí 2023

Bailiú agus Comhlíontacht

- €127.9 billiún in Ollfháltais a bailíodh (Tábla 1)
- Bailíodh €26.3 billiún i bhfáltais neamh-Státchiste thar ceann gníomhaireachtaí eile (Tábla 1)
- B'ionann glanfháltais Státchiste do 2023 agus €87.2 billiún, méadú 6% ar fháltais 2022 (Tábla 2)
- Ráta comhlíontachta tuairisceáin/Íocaíochta tráthúil 99% do ghnóthaí mórmhéide agus 98% do ghnóthaí meánmhéide, le leibhéil chomhlíontachta ard á choinneáil ar an iomlán (Tábla 6).
- Bhí fiachas €1.4 billiún ar fáil lena bhailiú: is ardú €0.1 billiún (8%) é sin ar fhiigiúr 2022.
- Ba é 1.07% an fiachas a bhí ar fáil le bailiú mar chéatadán d'fháltais chomhlána, laghdú ó 1.08% in 2022.

Seirbhís do Chomhlíontacht

- 1.7 milliún glao gutháin freagraíodh (Tábla 3)
- 4.2 milliún mír chomhfhreagrais (litreacha, ríomhphoist slán, fiosruithe ar líne srl) ar déileáladh leo (Tábla 3)
- Córas nua Cánach Siarchoinneálach do Thiarnaí Talún Neamhchónaitheacha seolta, chun an t-ualach ar thionóntaí, ar ghníomhairí bailiúcháin agus ar Thiarnaí Talún Neamhchónaitheacha (TTN) a bhailiú
- Acmhainn shaincheaptha oideachais cánach forbartha do dhaltaí idirbhliana
- Roinnt beart simpliúcháin tugtha isteach trínár rannpháirtíocht ar an gCoiste Idirchaidrimh um Riarachán Cánach (TALC) chun na próisis riaracháin a chúchoiriú
- Roinnt seimineár gréasáin faisnéise agus cur i láthair ar réimse leathan topaicí ostáilte i rith na bliana, lena n-áirítear an Scéim Stórasaithe Fiachais (SSF), Riachtanais Tuairiscithe Feabhsaithe (ERR) agus an SSTFG
- Treoir thráthúil foilsithe chun tacú le cáiníocóirí tuiscint a fháil ar a n-oibleagáidí faoi chánacha nua a tugadh isteach, lena n-áirítear Cáin ar Thithe Folmha (CTF) agus an Tobhach ar Tháirgí Lochtacha Coincréite (TTLC)
- Seoladh tionscnamh 'Seachtain Aoise' chun tacú leis na cáiníocóirí sin atá 65 bliana d'aois agus os a chionn
- D'fhreastail muid ar bhreis agus 100 imeacht for-rochtana ar fud na tíre

Aghaidh a Thabhairt ar Neamhchomhlíontacht

- Toradh €787 milliún, lena n-áirítear beagnach €139 milliún in ús agus pionóis, ag eascairt as breis agus 290,000 idirghabháil iniúchóireachta agus comhlíontachta (Táblaí 14A, 14B agus 14C)

- €16.5 milliún, €5.2 milliún in ús agus pionóis san áireamh, mar thoradh ar 85 cás seachanta cánach
- €25.6 milliún i socraíochtaí cánach, lena n-áirítear €11.7 milliún in ús agus pionóis, i ndáil le 73 cáinócóir foilsithe in Iris Oifigiúil (Táblaí 16 agus 17)
- 21 ciontú coiriúil de bharr imghabháil thromchúiseach cánach agus dleachta (Tábla 22)
- 190 ciontú agus fineáil arbh fhiú €554,180 iad de bharr raon ciontuithe achoimre éagsúla (Tábla 22)
- 9,217 urghabháil drugaí dar luach beagnach €302 milliún (Tábla 18)
- 69.5 milliún toitín agus 10,191kg de thobac urghafa, ar luach €55.7 milliún agus €7.7 milliún faoi seach (Tábla 19)

Tacú le Beartas agus Athchóiriú Cánach

- Ceadaíodh €153.8 milliún d'focaíochtaí SSTFG i leith 62,604 éileamh
- €1.756 billiún i bhfiachas cánach stórasaithe do 57,811 gnó, agus tá fiachas stórasaithe níos lú ná €5,000 ag beagnach 70% de na gnóthaí sin.
- Bhí 11,159 Socraíocht Tráthfocaíochtaí (ST) a chlúdaigh €406 milliún i bhfeidhm ag deireadh 2023, agus chlúdaigh 2,116 de na ST sin €158 milliún d'fhiachas stórasaithe
- D'oibrigh muid leis an Roinn Airgeadais chun reachtaíocht a rith chun rialacha Domhanda Cholún a Dó i gcoinne Chreimeadh an Bhoinn (GLOBE) a thabhairt isteach
- Chuamar i dteagmháil go forleathan le geallsealbhóirí chun nuashonruithe riachtanacha córais a chur i bhfeidhm roimh thús ERR
- Sheolamar comhairliúchán phoiblí maidir le córas CBL na hÉireann a nuachóiriú.
- Rinneamar tairseach ar líne a fhorbairt agus a sheoladh chun CTF a riaradh

Fiachas Neamhstórasaithe a Bhainistiú

- Ba é €3.4 billiún an fiachas iomlán ag an 31 Nollaig 2023
- Ba é €1.37 billiún an fiachas a bhí á bhailiú, €0.17 billiúna bhí níos lú ná 2 mhí d'aois, a raibh €0.4 billiún de idir 2 mhí agus 12 mhí d'aois agus a raibh €0.8 billiún de níos sine ná 12 mhí d'aois
- B'ionann an fiachas a bhí faoi achomharc agus €329 milliún, agus bhí €65 milliún eile faoi réir imeachtaí dócmhainneachta leanúnacha
- Atreoraíodh 35,905 cás, le luach €654.9 milliún le haghaidh forfheidhmiú (Tábla 7)

Feabhas a chur ar Sheirbhísí Ar Líne

- 13.3 milliún íocaíocht leictreonach íoctha leis na Coimisinéirí Ioncaim, ar luach €121.6 billiún (Tábla 3)
- 1.9 milliún aisíocaíocht leictreonach íoctha le cáinócóirí, ar luach €12.9 billiún (Tábla 3)
- 5.5 milliún tuairisceán leictreonach próiseáilte, méadú 1 milliún ó 2022 (Tábla 3)
- 3.8 milliún cáinócóir aonair cláraithe ar moChúrsaí ag deireadh 2023, méadú 6% ó 2022

- Cuireadh tús le 24% de ghníomhaíocht moChúrsaí tríd an tairseach MyGovID, méadú 16% ó 2022
- Beagnach 1.4 milliún ÍMAT a próiseáladh i leith na bliana measúnaithe 2022, méadú 20% ar an líon a próiseáladh in 2022 don bhliain mheasúnaithe 2021
- Aisíocaíochtaí arbh fhiú €684 milliún san iomlán iad a íocadh le cuntais bhainc cáiníocóirí maidir le gach Tuairisceán Cánach Ioncaim ÍMAT 2022 a próiseáladh le linn 2023

Tuairisciú Párolla

- 6.6 milliún tíolacadh párolla rathúil
- 197,022 fostóir a rinne tíolacthaí (soláthraithe pinsin san áireamh)
- 3.7 milliún fostaí agus faighteoir pinsin taifeadta trí chórais na gCoimisinéirí Ioncaim
- €133.7 billiún i bpá agus pinsin chomhlána tuairiscithe
- €22.7 billiún CI íoctha trí thuairisciú párolla na gCoimisinéirí Ioncaim
- €4.8 billiún MSU íoctha trí thuairisciú párolla na gCoimisinéirí Ioncaim

Éascú Trádála agus Custaim

- 54.2 milliún dearbhú Custam (iompórtáil, easpórtáil, iompar) próiseáilte (Tábla 13)
- 400,423 gluaiseacht feithiclí lastais isteach go hÉirinn ón mBreatain Mhór: 89% Bealach Glas, 9% Bealach Oráiste, 2% Bealach Dearg
- 10,100 clárúcháin custam nua Uimhreacha Clárúcháin agus Aitheantais Oibreora Eacnamaíoch eisithe

Ár gCion a Dhéanamh ar Bhonn Idirnáisiúnta

- 2,081 iarratas ar Chúnamh Frithpháirteach faighte agus 362 iarratas eisithe ag na Coimisinéirí Ioncaim (Tábla 23) faoi fhorálacha chomhaontuithe Malartaithe Faisnéise na hÉireann
- Ghlac muid páirt i roinnt EOI uathoibríoch le riaracháin chánach eile ar fud an domhain
- 51 Nós Imeachta um Chomhaontú Frithpháirteach (NICF) curtha i gcrích tar éis teagmhála le hÚdarás Inniúla i ndlínsí eile chun deireadh a chur le cánachas dúbailte maidir le díospóidí cánach agus 1 Réamh-Chomhaontú Praghsála (RCP) déthaobhach tugtha chun críche d'fhonn díospóidí maidir le praghsáil aistrithe a chosc (Táblaí 11 agus 12)
- Shíníomar prótacal chun caighdeán íosta maidir le Creimeadh an Bhoinn agus Aistriú Brabúis (BEPS) a ionchorprú dár raon feidhme teoranta Comhaontú um Chánachas Dúbailte (DTA) le Geansaí
- Ghlac muid lenár seasamh ar Choimisiún Beartais na hEagraíochta Domhanda Custam (WCO)

Bailiúchán cánacha agus dleachtanna

Tá ról ríthábhachtach ag na Coimisinéirí Ioncaim sa gheilleagar chun cánacha agus dleachtanna atá dlite don Stát a bhailiú. Baineann muid é seo amach trí sheirbhís den scoth a sholáthar maidir le comhlíontacht agus freagra riosca-dhírthe, éifeachtach, comhréireach do neamhchomhlíontacht a chur ar fáil, mar léiriú ar iompar cáinócóirí.

Bailíodh fáltais chomhlána €127.9 billiún in 2023, lena n-áirítear €26.3 billiún i bhfáltais neamh-Státchiste a bailíodh thar ceann Ranna, gníomhaireachtaí agus Ballstáit eile an AE (Tábla 1).

Bhí na Glanfháltais Státchiste €87.2 billiún suas beagnach 6% nó €4.9 billiún i gcomparáid le 2022, agus tháinig na fáltais chánach is mó ó Cháin Ioncaim ag 38% nó €32.9 billiún), Cáin Chorparáide (27% nó €23.9 billiún) agus CBL (23% nó €20.2 billiún) (Tábla 2).

I measc na nglanfháltais neamh-Státchiste €26.3 billiún bhí beagnach €16.8 billiún i ndáil le ÁSPC agus €7.6 billiún i ndáil le Scéimeanna IUG CBL. Chomh maith leis sin bhí beagnach €0.6 billiún san áireamh i ndáil leis an CMÁ, cáin atá á riar agus á bailiú ag na Coimisinéirí Ioncaim agus aistríodh na glanfháltais chuig an gCiste Rialtais Áitiúil.

D'fhan rátaí comhlíontachta tráthúla foriomlána do 2023 láidir Mar léiriú ar an gcultúr leanúnach a bhaineann le comhlíontacht deonach láidir, bhí rátaí comhlíontachta tráthúla in 2023 os cionn 99% do chásanna móra agus 98% do chásanna meánmhéide. B'ionann na rátaí comhlíontachta tráthúla do gach cás eile in 2023 agus 91%, méadú ó 88% in 2022 (Tábla 6).

B'ionann an fiachas iomlán agus €3.4 billiún comhlán. Áirítear leis seo beagnach €1.8 billiún d'fhiachas stórasaithe. Tháinig laghdú €1.4 billiún ar iarmhéid an fhiachais sa stóras ó Eanáir 2022. Bhí an t-iarmhéid a bhí fágtha sa stóras amhail an 31 Nollaig 2023 dlite do 57,811 gnó, agus bhí fiachas níos lú ná €5,000 ag beagnach 40,000 (70%) de na gnóthaí sin.

Tháinig méadú 8% ar fhiachas neamhstórasaithe atá ar fáil lena bhailiú i gcomparáid le 2022, go dtí €1.4 billiún. Bhí €329 milliún eile faoi achomharc, agus bhí €65 milliún faoi réir imeachtaí dócmhainneachta leanúnacha. Le linn 2023, atreoraíodh 35,905 cás, le luach €654.9 milliún le haghaidh forfheidhmiú.

Bhí Socruithe Tráthíocaíochtaí ag 11,159 gnó agus duine aonair san iomlán a chlúdaigh €406 milliún d'fhiachas a bhí i bhfeidhm ag deireadh 2023. As na 11,159 ST sin, áiríodh le 2,116 fiachas stórasaithe arbh fhiú €158 milliún san iomlán iad.

Cáin ar Thithe Folmha

Is cáin féinmheasúnaithe bhliantúil í an CTF a tugadh isteach tríd an Acht Airgeadais 2022, mar chuid de straitéis an Rialtais 'Tithíocht do Chách'. Is í príomhaidhm na cánach seo ná an soláthar tithe atá ar fáil le ligean ar cíos nó le ceannach a mhéadú, trí úinéirí de mhaoine cónaithe folmha a spreagadh chun na maoine sin a thabhairt ar ais in úsáid.

Ní bhaineann CCF ach le maoine a chomhlíonann an dá choinníoll seo a leanas:

- 1) gur maoine cónaithe iad chun críocha na CMÁ, agus
- 2) go raibh siad áitithe ar feadh tréimhse níos lú ná tríocha lá i dtréimhse inmhuirir.

Dá bhrí sin, níl feidhm ag CTF maidir le maoine tréigthe nó neamháitithe. Ina theannta sin, níl feidhm ag CTF maidir le maoine cónaithe sa chás gur díoladh iad le linn na tréimhse inmhuirir ábhartha, nó faoi réir tionóntacht atá cláraithe leis an mBord um Thionóntachtaí Cónaithe. Tá díolúintí breise ar fáil, agus féadtar iad a éileamh nuair atá tuairisceán CTF á thíolacadh.

Ba é an 1 Samhain 2022 go dtí an 31 Deireadh Fómhair 2023 a bhí mar an chéad tréimhse inmhuirir le haghaidh CTF, agus ba é an 7 Samhain 2023 a bhí mar an spriocdháta le haghaidh tuairisceán i leith na tréimhse sin. Ní raibh clár de thithe folmha agus de dhaoine inmhuirir gaolmhara ann sular tugadh isteach CTF, agus dá bhrí sin thosaigh muid ag obair chun an clár seo a bhunú le linn 2023. Chomh maith le sonraí na maoine sin a cuireadh isteach ar an tairseach CTF a thaifeadh, tá roinnt feachtas comhfhreagrais déanta againn, ag scríobh chuig úinéirí maoine sa chás go léiríonn na sonraí atá ar fáil dúinn go bhféadfadh dliteanas CTF a bheith orthu.

Rinneadh an chéad cheann de na feachtais chomhfhreagrais seo i Meán Fómhair 2023, nuair a scríobhamar chuig timpeall 25,000 úinéir maoine. Bhainamar úsáid as ár dtaifid féin, mar aon le sonraí ó Líonraí BSL agus bunachar sonraí maoine An Post, GeoDirectory, chun an fothacar tosaigh maoine seo a aithint. Leanfaimid lenár n-obair chun an clár a fhorbairt le linn 2024.

Chun éascaíocht a dhéanamh d'úinéirí maoine ábhartha a ndualgais pá agus tíolactha CTF a chomhlíonadh, d'fhorbraíomar agus sheolamar Tairseach CTF ar líne an 25 Meán Fómhair 2023. D'fhoilsíomar treoir mhionsonraithe ar ár suíomh idirlín freisin, rinneamar feachtas cumarsáide agus chuireamar clár cuimsitheach oiliúna CTF ar fáil chun tacú lenár bhfoireann. Amhail an 31 Márta 2024, tá freagra tugtha againn ar bhreis agus 6,500 fiosrú ar líne a bhaineann le CTF.

Treoraíonn an tairseach CTF ar líne úinéirí maoine trí phróiseas simplí trí chéim chun athbhreithniú a dhéanamh ar a gcuid sonraí, a dtuairisceán a thíolacadh agus a n-íocaíocht a dhéanamh, más gá. Déanann an córas an tsuim CTF atá dlite a ríomh le haghaidh úinéirí maoine. Don chéad tréimhse inmhuirir, socraíodh é seo ag trí oiread bhundliteanas CMÁ reatha na maoine sula gcuirtear aon choigeartú Údaráis Áitiúil i bhfeidhm. Don tréimhse inmhuirir dar críoch an 31 Deireadh Fómhair 2024 agus do thréimhsí inmhuirir ina dhiaidh sin, méadófar an muirear CTF go cúig oiread bhundliteanas CMÁ reatha na maoine sula gcuirfead aon choigeartú Údaráis Áitiúil i bhfeidhm.

Amhail an 31 Márta 2024, deimhníodh stádas os cionn 67,000 maoin chun críocha CTF don tréimhse inmhuirir dar críoch an 31 Deireadh Fómhair 2023, agus dearbhaíodh go raibh thart ar 59,000 de na maoine sin áitithe. Dearbhaíodh go bhfuil tuairim is 6,000 maoin folamh, agus deabhaíodh díolúintí i leith thart ar 2,500 de na maoine sin. Tá dliteanas CTF ag thart ar 3,500 maoin, arb ionann é agus €2 mhilliún.

Seirbhís do Chomhlíontacht

Teagmhálacha Cáiníocóra in 2023



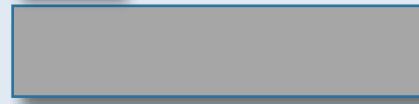
Féinseirbhís Leictreonach



1.4m



Tuairisceáin Leictreonacha



5.5m



Comhfhreagras



4.2m



Línte Cabhrach Náisiúnta



1.7m

Tuairisceáin Chánach CI



1.4m

Tuairisceáin CI ÍMAT a próiseáladh i leith na bliana measúnaithe 2022, agus aisíocaíochtaí de **€684m** san iomlán íoctha le cuntais bhainc cáiníocóirí

Tuairimí agus Deimhnithe Cánach



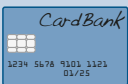
333

tuairim nó deimhniú a eisíodh trínár RTS

80

Tuairim Cánach lomchuí eisithe

Íocaíochtaí agus Aisíocaíochtaí Leictreonacha



13.3m

íocaíocht leictreonach, ar luach **€121.6bn**, a rinneadh leis na Coimisinéirí Ioncaim

2m

íocaíocht leictreonach, ar luach **€12.9bn**, a rinneadh leis na Coimisinéirí Ioncaim

Éascú Trádála ag Custaim



54.2m

Dearbhú Custam próiseáilte, méadú 11.3m (26%) ó 2022

Seirbhís do Chomhlíontacht

Is é ár gcroí-thasc ná na cánacha agus dleachtanna atá dlite don Stát a bhailiú go cothrom agus go héifeachtach. Cuireann muid an croí-thasc seo i gcrích trínár seirbhís lúfar agus freagrúil don tsamhail seachadta comhlíontachta atá bunaithe ar riachtanais athraitheacha cáiníocóirí agus gníomhairí cánach agus ar na timpeallachtaí geilleagracha agus gnó ina n-oibríonn siad atá de shíor ag athrú.

Leanaimid lenár gcur chuige deighilte maidir le seachadadh seirbhíse a bheachtú agus a dhoimhniú ar bhealach a thacaíonn agus a éascaíonn leibhéal arda comhlíontachta saorálaí. Is éard atá lárnach dár n-éachtaí ina leith seo ná:

- seirbhís ardchaighdeán a chur ar fáil thar réimse ardán seachadta ar bhealach éifeachtúil ó thaobh costas de,
- deiseanna breise a fhorbairt chun buntáistí na teicneolaíochta agus na léargas sonraí a threisiú i measc ár gcuid teagmhálacha gnó chun eispéireas cáiníocóirí a fheabhsú agus íoslaghdú a dhéanamh ar an riosca ó neamhchomhlíontacht neamhbheartaithe,
- ár samhail seachadta seirbhíse a scagadh agus a athdhíriú go leanúnach chun riachtanais cáiníocóirí, athruithe ar shamhail gnó agus ról gníomhairí agus idirghabhálaithe cánach a chur san áireamh,
- faisnéis atá soiléir, cuimsitheach agus cothrom le dáta a sholáthar do cháiníocóirí agus do ghairmithe cánach ar ár suíomh idirlín,
- ag cinntiú go mbíonn an toradh ceart ar cháiníocóirí agus ar na Coimisinéirí Ioncaim mar thoradh ar ár seirbhís,
- féachaint le costais chomhlíontachta a íoslaghdú ar cháiníocóirí, agus
- ag laghdú an ghá atá le cáiníocóirí teagmháil a dhéanamh linn.

Comhlíontacht Shaorálach a Éascú

Táimid tiomanta i gcónaí do thacaíocht a thabhairt do chultúr ard-chomhlíontachta saorálaí, agus seirbhísí agus treoir a chur ar fáil a fhágann go bhfuil sé chomh héasca agus is féidir do cháiníocóirí a n-oibleagáidí cánach a thuiscint agus a chomhlíonadh.

Cuirtear Réamhráiteas Deireadh Bliana (RRDB) ar fáil do gach fostaí ÍMAT ag deireadh gach bliaina, atá féadtar teacht air go héasca in moChúrsaí. Soláthraíonn an RDB réamhríomh ar CI agus MSU fostaí don bhliain, agus léiríonn sé cibé an bhfuil a seasamh cánach cothrom, ganníochta nó ró-íochta.

Tá an Réamhráiteas Deireadh Bliana bunaithe ar an bhfaisnéis atá ar fáil dúinn, lena n-áirítear sonraí íoca agus tíolachta arna tuairisciú ag fostóirí agus soláthraithe pinsin agus íocaíochtaí ón Roinn Coimirce Sóisialaí (RCS). Mar sin, más mian le fostaí creidmheasanna cánach nó faoisimh bhreise a éileamh nó ioncam eile a thuilltear lasmuigh den chóras ÍMAT a dhearbhu, ní mór dóibh Tuairisceán CI ÍMAT a chomhlánú don bhliain. Ansin ginfidh muid Ráiteas Dliteanais ina ndeimhneofar an seasamh cánach deiridh don bhliain sin. Dá bhrí sin, i gcás formhór na gcáiníocóirí ÍMAT, is próiseas simplí é Tuairisceán CI ÍMAT a thíolacadh, is féidir leo é a chomhlánú iad féin trínár seirbhís thapa, éasca agus saor in aisce moChúrsaí a úsáid.

Le linn 2023, phróiseáil muid beagnach 1.4 milliún Tuairisceán CI ÍMAT maidir leis an mbliain mheasúnaithe 2022. Is méadú 20% é seo ar líon na dtuairisceán CI ÍMAT a próiseáladh in 2022 don bhliain mheasúnaithe 2021. As na Tuairisceáin CI ÍMAT a próiseáladh le linn 2023:

- ró-íocaíocht cánach ba chúis le 952,471 díobh, agus aisíocadh €684 milliún le cuntais bhainc na gcáiníocóirí i ndáil leis na tuairisceáin seo,
- cothromaíodh 247,184 díobh, agus
- Bhí gearríocaíocht chánach mar thoradh ar 174,204, agus bailíodh gearríocaíochtaí iomlána de €44 milliún trí laghdú ar chreidmheasanna cánach na gcáiníocóirí ó 2025.

Tá obair ar siúl chun feachtas a ardú, i measc cáiníocóirí ÍMAT, maidir le hinfhaighteacht na RRDB agus an próiseas trínar féidir leo a seasamh cánach a thabhairt chun críche agus aon aisíocaíocht a d'fhéadfadh a bheith dlite dóibh a éileamh.

Le linn 2023, scríobhamar chuig os cionn 96,000 duine aonair a d'fhéadfadh, de réir a RRDB, cáin ró-íochta nó gearríochta a bheith acu i gceann amháin nó níos mó de na blianta cánach 2019 – 2022, agus an dá bhliain sin san áireamh, ag moladh dóibh Tuairisceán CI ÍMAT a thíolacadh. Amhail an 31 Márta 2024, tá thart ar 122,000 tuairisceán faighte againn ó bhreis is 47,000 de na daoine aonair a scríobhamar chucu in 2023 mar chuid den chlár seo. Tá iomlán de €45.8 milliún aisíochta cheana féin le cuntais bhainc na gcáiníocóirí maidir leis na tuairisceáin seo.

Lean an feachtas seo ar aghaidh leis an gcomhfhreagras a d'eisigh muid le linn 2022 agus beimid ag leanúint leis an ngníomh seo in 2024, ag scríobh chuig na daoine sin a d'fhéadfadh, de réir a RRDB, cáin ró-íochta nó gearríochta a bheith acu i gceann amháin nó níos mó de na blianta cánach 2020 – 2023 agus an dá bhliain sin san áireamh.

Cuirfidh an feachtas litreach seo tuilleadh leis an tionchar a bheidh ag feachtas fairsing faisnéise poiblí a sheolamar do cháiníocóirí ÍMAT i mí Eanáir 2024.

Leanamar orainn ag úsáid na faisnéise go léir atá ar fáil dúinn, lena n-áirítear faisnéis tríú páirtí ó réimse foinsí, chun tuairisceáin chánach bhliantúla a réamhlíonadh. Ba í an bhliain mheasúnaithe 2022 an chéad bhliain iomlán de Cháin Iarchoimeádta ar Sheirbhísí Gairmiúla leictreonacha (CISG), agus le linn 2023 rinneadh sonraí fógra íocaíochta a réamhlíonadh ar Thuairisceán CI an cháiníocóra féinmheasúnaithe den chéad uair. Bhí thart ar 7,850 tuairisceán líonta le sonraí fógra íocaíochta, ar luach €655 milliún.

Le linn 2023, rinneamar an fhaisnéis seo a leanas a réamhlíonadh ar Thuairisceán CI féinmheasúnaithe:

- íocaíocht a rinne an Roinn Talmhaíochta, Bia agus Mara (RTBM),
- tionóntachtaí cláraithe leis an mBord um Thionóntachtaí Cónaithe,
- íocaíochtaí a ndearnadh faoin scéim um Íocaíocht Cúnaimh Tithíochta, agus
- faisnéis ó thuairisceáin tríú páirtí arna tíolactha ag gníomhairí ligin.

Tá sé tapa. Tá sé éasca. Agus tá sé saor in aisce.

Chun a chinntiú go bhfuil gach creidmheas cánach agus faoiseamh a bhfuil tú i dteideal a fháil á n-éileamh agat, ní gá ach logáil isteach ar www.revenue.ie/mochursai agus faigh amach duit féin. Ní mór duit insint dúinn freisin faoi aon ioncam a thuill tú lasmuigh den chóras ÍMAT.

Má tá airgead dlite againn duit, gheobhaidh tú aisíocaíocht isteach i do chuntas bainc laistigh de chúpla lá. Má tá airgead dlite agat dúinn, oibreimid leat chun rogha íocaíochta oiriúnach a fháil.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs



Feachtas faisnéise na gCoimisinéirí Ioncaim 2024

Imeachtaí For-Rochtana na gCoimisinéirí Ioncaim

Tá clár for-rochtana fairsing againn, agus mar chuid de sin freastalaíonn muid ar imeachtaí áitiúla agus náisiúnta agus tugaimid cuairt ar scoileanna. Ina theannta sin, reáchtálaimid imeachtaí agus seimineáir ghréasáin bheo chun cáiniocóirí a chur ar an eolas agus chun tacú leo lena gcúrsaí cánach, agus chun rannpháirtíocht geallsealbhóra a éascú. Cuireann an clár seo réimse iontach deiseanna ar fáil dúinn chun teagmháil agus idirghníomhú go díreach le cáiniocóirí agus le geallsealbhóirí.

Le linn 2023, d'fhreastail beagnach 200 ball foirne i ngach réimse de na Coimisinéirí Ioncaim ar 100 imeacht áitiúil agus náisiúnta, ina ndeachaigh lucht freastail i dteagmháil go dearfach lenár n-ionadaithe ar réimse leathan topaicí. I measc na n-imeachtaí ar fhreastail muid orthu le linn 2023 bhí:

- An Cruinniú Mullaigh Digiteach DBI i mBaile Átha Cliath,
- An Taispeántas Ideal Homes i mBaile Átha Cliath
- An Comórtas Náisiúnta Treabhdóireachta i gCo. Laoise
- An tAonach Pregnancy and Baby i mBaile Átha Cliath,
- Léiriú Samhraidh Chorcaí,
- The 50 Plus Show i gCorcaigh, i mBaile Átha Cliath agus i nGaillimh, agus
- The Property Show i mBaile Átha Cliath.



Foireann na gCoimisinéirí Ioncaim ag freastal ar an gComórtas Náisiúnta Treabhdóireachta

Thug ionadaithe ó Rannóga Cánacha Pearsanta, Gnó, Ard-Bhailitheora agus Fiontar Meánmhéide

cur i láthair agus d'óstáil siad seimineáir ghréasáin ag go leor imeachtaí le saineolaithe gnó agus tionscail, agus comhlachtaí ionadaíocha gníomhaire cánach, le linn 2023. Chlúdaigh na himeachtaí seo raon leathan saincheisteanna cánach tráthúla amhail an SSTFG, an SSF, Próiseas Tarrthála Riaracháin le haghaidh Cuideachtaí Beaga (SCARP), ERR, tionscadal na scairscéimeanna, foghlaim ó scéimeanna fóirdheontais pá a bhaineann le COVID-19 agus gníomhaíocht chomhlíontachta i ndiaidh COVID-19.

Cuireadh tús le tionscadal píolótach scoile in 2023 freisin, agus ghlac scoileanna i gCorcaigh agus i nGaillimh páirt ann. Dearadh imeachtaí faisnéise a cuireadh ar fáil mar chuid den tionscadal seo le fócas ar leith ar riachtanais daoine óga, agus é mar aidhm acu eolas praiticiúil agus úsáideach a chur ar fáil chun cabhrú leo a n-oibleagáidí agus a dteidíochtaí cánach a thuiscint. Le linn na n-imeachtaí, léirigh ionadaithe conas clárú agus rochtain a fháil ar ár seirbhís moChúrsaí ag baint úsáid as MyGovID agus ar shuíomh idirlín na gCoimisinéirí Ioncaim araon. Leanfaidh an tionscadal for-rochtana ar aghaidh in 2024.

Dhearamar acmhainn shaincheaptha oideachais cánach do dhaltáí idirbhliana freisin, d'fhonn litearthacht chánach a fheabhsú i measc daoine óga, iad a chumasú chun a gcúrsaí cánach féin a bhainistiú agus úsáid sheirbhísí ar líne na gCoimisinéirí Ioncaim a spreagadh. Agus an acmhainn seo á bhforbairt againn, bhíomar ag comhoibriú go forleathan le réimse leathan comhlachtaí ar fud na hearnála oideachais chun a chinntiú go bhfreastalaíonn an t-ábhar ar riachtanais a bpobal.



Foireann na gCoimisinéirí Ioncaim ag freastal ar Aonach na hIdirbhliana

D'fhreastail muid ar roinnt aontaí agus imeachtaí Idirbhliana chun seoladh an Mhodúil "Réamhrá le Cáin" a chur chun cinn, agus bhí 927 mac léinn tar éis tús a chur leis an modúl faoin 31 Nollaig 2023. Thug na himeachtaí seo deis freisin na Coimisinéirí Ioncaim a chur chun cinn mar rogha fostóra. Tá gach ábhar a bhaineann leis an modúl Réamhrá le Cáin ar fáil le híoslódáil ónár suíomh idirlín saor in aisce, agus leanfaimid orainn ag plé le geallsealbhóirí san earnáil oideachais chun feacht ar an modúl agus ar na hacmhainní seo a chur chun cinn i rith 2024.

Leanann **luach saothair scairbhunaithe** de bheith ina phríomhghné de phacáistí luacha saothair a chuireann roinnt fostóirí ar fáil, mar mhodh atá éifeachtúil ó thaobh cánach de chun fostaithe a mhealladh agus a choinneáil. Aithníonn muid, áfach, na deacrachtaí a bhíonn ag roinnt fostaithe tuiscint a fháil ar na hoibleagáidí cánach féinmheasúnaithe a thagann chun cinn maidir leis seo. Chun dul i ngleic leis seo, rinne muid teagmháil dhíreach le thart ar 7,000 fostaí i mBealtaine 2023 ag meabhrú dóibh a n-oibleagáidí tíolactha maidir le Cáin Iomchuí ar Scair-Roghanna, CI agus CGC.

Thug an tAcht Airgeadais (Uimh. 2) 2023 forálacha nua isteach a aistríonn na riachtanais tuairiscithe maidir le gnóthachain a réadaíodh ar luach saothair scairbhunaithe ó fhéinmheasúnú go dtí an córas ÍMAT. Mar thoradh air sin, beidh an fostóir freagrach as cuntas a thabhairt ar an gcáin atá dlite mar chuid dá bpróiseas párolla. Beidh feidhm ag an gcóireáil seo maidir le gnóthachain a réadaíodh an 1 Eanáir 2024 nó dá éis. Leanfaidh gnóthachain a réadaíodh ar nó roimh an 31 Nollaig 2023 de bheith incháinithe faoi fhéinmheasúnú.

Riachtanais Tuairiscithe Feabhsaithe

Tháinig ERR, a tugadh isteach tríd an Acht Airgeadais 2022, i bhfeidhm ar an 1 Eanáir 2024. Is iad na míreanna a thagann faoi raon feidhme an ERR ná an díolúine i leith sochar beag, an liúntas cianoibre laethúil agus íocaíochtaí taistil agus cothaithe nár gearradh cáin orthu.

I gcomhréir lenár gcur chuige maidir le córais tuairiscithe eile a thabhairt isteach, rinneamar teagmháil fhorleathan le geallsealbhóirí sular cuireadh tús leis an ERR. Bhí ár rannpháirtíocht le soláthraithe bogearraí le linn 2023 3ú páirtí ríthábhachtach chun comhtháthú an chórais tuairiscithe nua a éascú le pacáistí bogearraí costais agus párolla a bhí ann cheana féin. Bhí cruinnithe rialta againn leis na soláthraithe bogearraí sin i rith 2023, agus leanfaimid orainn ag déanamh amhlaidh de réir mar a théann fostóirí i gcleachtadh ar na meicníochtaí tuairiscithe nua.

Dheimhníomar i mí na Nollag 2023 go mbeidh seirbhís á feidhmiú againn le haghaidh cur chuige comhlíontachta i leith ERR go dtí an 30 Meitheamh 2024, a dhíríonn ar thacaíocht a thabhairt do na fostóirí sin atá ag iarraidh na riachtanais nua a chomhlíonadh. Táthar fós ag súil, áfach, go nglacfaidh fostóirí gach beart réasúnach lena chinntiú go gcomhlíonann siad a n-oibleagáidí tuairiscithe. Chuige sin, d'fhoilsíomar mol eolais ar ár suíomh idirlín, ina leagtar amach treoir chuimsitheach agus fiseáin tacaíochta a óstáil d'fhostóirí agus dá n-ionadaithe.

Tá ár bhfoireann bainistíochta athruithe ag reáchtáil sraith leathan seimineár gréasáin faisnéise saor in aisce do gach fostóir agus comhlacht ionadaíoch ó Mheán Fómhair 2023. Amhail an 31 Márta 2024, d'óstáil muid beagnach 35 de na seimineáir ghréasáin seo agus freastalaíodh go han-mhaith orthu, agus ghlac suas le 1,000 rannpháirtí páirt in imeachtaí aonair. Le linn na seimineár gréasáin seo, cuireann ár bhfoireann faisnéis thábhachtach ar fáil maidir le céard atá intuairiscithe faoinn ERR agus léiríonn siad cén chaoi a oibríonn an mheicníocht tuairiscithe. Bíonn deis ag an lucht freastail ceisteanna a chur freisin maidir leis na dualgais nua tuairiscithe. Chomh maith leis sin, ghlacamar páirt i seisiúin faoi stiúir fostóirí agus tionscail le baill de chomhlachtaí gairmiúla gníomhaire agus a gcliaint, agus chuaigh muid i dteagmháil go díreach le fostóirí ar mhórscaála ar bhonn cásanna

Leanfaimid leis an rannpháirtíocht seo i rith 2024 de réir mar is gá, agus táimid tiomanta freisin d'fhochoiste de chuid TALC a bhunú chun déileáil go sonrach le cúrsaí ERR.

Amhail an 31 Márta 2024, fuarthas beagnach 287,000 tíolacadh ó thart ar 30,000 fostóir, i ndáil le níos mó ná €310 milliún in íocaíochtaí agus sochair a cuireadh ar fáil do bhreis agus 400,000 fostaí aonair. Is ionann na híocaíochtaí agus sochair tuairiscithe agus beagnach €270 milliún in íocaíochtaí taistil agus cothaithe nár gearradh cáin orthu, thart ar €38 milliún i ndreasachtaí cáilitheacha faoin díolúine i leith sochar beag agus an t-iarmhéid de thart ar €2.4m don liúntas laethúil cianoibre.

Cabhróidh na sonraí fíor-ama a chuireann fostóirí ar fáil tríd an ERR linn measúnú a dhéanamh ar rioscaí a bhaineann leis na cineálacha sochair agus íocaíochta seo, agus cuirfidh siad ar ár gcumas ár ngníomhaíocht chomhlíontachta a dhíríú ar na cásanna is baolaí agus an dóchúlacht go dtarlóidh idirghabháil chomhlíontachta, agus costais ghaolmhara an chéanna, a laghdú do cháiníocóirí comhlíontacha. Is dócha freisin go mbeidh rialuithe níos déine á gcur i bhfeidhm ag fostóir mar thoradh ar an oibleagáid tuairisciú i bhfíor-ama chun a chinntiú go bhfuil sé sásta go gcaitear i gceart leis na híocaíochtaí agus sochair sonracha mar íocaíochtaí nach bhfuil faoi réir cánach.

Tháinig an **TTLC** i bhfeidhm ar 01 Meán Fómhair 2023. Beidh feidhm ag an tobhach maidir leis an gcéad soláthar de liosta sainithe de **tháirgí coincréite** áirithe agus ríomhtar é ag ráta 5% de luach na dtáirgí ar an margadh oscailte. Sular cuireadh tús leis an tobhach, rinne muid teagmháil le breis agus 1,000 gnó agus a ngníomhairí sa tionscal coincréite, chomh maith le comhlachtaí tionscail, chun a bhfeasacht ar an tobhach a mhéadú agus chun cur síos a dhéanamh ar na tacaíochtaí atá ar fáil chun cabhrú lena gcomhlíontacht leis an TTLC.

Leis an Acht Airgeadais (Uimh. 2), 2023, tugadh isteach athruithe ar an TTLC, lena bhforáiltear do choincréit réidh le doirt a bhaint a úsáidtear i monarú táirgí coincréite réamhtheilgthe óna raon feidhme, le héifeacht ón 1 Eanáir 2024. Foráiltear leis an Acht freisin d'aisíocaíocht an TTLC a thabhaíodh i ndáil leis an gcoincréit réidh le doirt a úsáidtear i monarú táirgí coincréite réamhtheilgthe idir an 1 Meán Fómhair 2023 agus an 31 Nollaig 2023. Tá an scéim aisíocaíochta i bhfeidhm ón 1 Eanáir 2024 agus ní mór gach éileamh aisíocaíochta a thíolacadh faoin 30 Aibreán 2024.

Tá ról lárnach ag **Seirbhís Theicniúil na gCoimisinéirí Ioncaim (RTS)** maidir le comhlíontacht shaorálach a chur chun cinn agus is córas tacaíochta riachtanach é do dhaoine aonair agus do ghnóthaí. Ag feidhmiú ar fud na gCoimisinéirí Ioncaim, tugann an tseirbhís aghaidh ar shaincheisteanna casta teicniúla, ag soláthar soiléireachta do ghníomhairí agus do cháiníocóirí araon trí bhealach a thabhairt dóibh chun tuairim nó deimhniú a lorg go foirmiúil, sa chás go bhfuil amhras ann maidir le cur i bhfeidhm an dlí cánach le haghaidh idirbhearta nó cásanna sonracha. Le linn 2023, eisíodh 333 tuairim nó deimhniú.

Tá uastréimhse bailíochta cúig bliana ag tuairimí na gCoimisinéirí Ioncaim, agus i mí Eanáir 2023 d'eisíomar meabhrúchán (eBrief Uimh. 10 de 2023) ag cur in iúl go raibh tuairimí a tugadh idir an 1 Eanáir agus an 31 Nollaig 2017 faoi réir athbhreithniú. Iarradh ar cháiníocóirí ar mian leo leanúint de bheith ag brath ar thuairimí a eisíodh le linn 2017 ar an 1 Eanáir 2023 nó dá éis, maidir le hidirbheart, tréimhse nó cuid de thréimhse, iarratas a dhéanamh ar a n-athnuachan nó ar shíneadh leis an tuairim ar an 31 Márta 2023 nó roimhe. Fuair muid iarratais chun sé thuairim dá leithéid a athnuachan nó a shíneadh.

Mar thuairimí agus deimhnithe atá éagsúil ón réimse iomlán a chuirtear ar fáil tríd an RTS, is éard is **Tuairimí Cánach Iomchuí** ann ná iad siúd nach gcuirtear ar fáil ach amháin do chuideachtaí agus eintitis eile (ní do dhaoine aonair ná chun tairbhe daoine aonair) agus a bhaineann le cánaíocht díreacha amháin (mar shampla CC, Cáin Ioncaim Gnó, Dleacht Stampa, CGC). Sa chás go bhfuil gné trasteorann ag baint le Tuairim Cánach Iomchuí, tá sé inmhálartaithe faoi na hionstraimí EOI. Le linn 2023, thug muid 80 Tuairim Cánach Iomchuí do chuideachtaí agus eintitis eile maidir le ceisteanna casta teicniúla (Tábla 10).

Lean ár **n-áis Socraíochtaí Tráthíocaíochtaí Ar Líne 24/7** de sheirbhísí riachtanacha a chur ar fáil i rith 2023 chun tacú le gnóthaí inmharthana a raibh deacrachtaí íoca cánach acu. Cuireann an áis féinseirbhíse seo eolas cothrom le dáta ar fáil ar dhliteanais agus tuairisceáin amuigh agus treoraíonn sí an cáiníocóir tríd an bpróiseas iarratais chun Socraíocht Tráthíocaíochtaí a bhaint amach.

Faoi dheireadh na bliana 2023, bhí iomlán de 11,159 Socraíocht Tráthíocaíochtaí á bainistiú go gníomhach trí chóras na **Seirbhíse Bainistithe Fiachais (DMS)**. Agus é ceadaithe, tá solúbthacht shuntasach ag cáiníocóirí chun an sceideal íocaíochta a bhainistiú féin de réir riachtanais athraitheacha gnó.

As na 11,159 PPA a bhí i bhfeidhm ag deireadh 2023, bhí fiachas stórasaithe san áireamh i 2,116 díobh. Beidh muid pragmatach maidir leis na pleananna íocaíochta le haghaidh fiachas stórasaithe, agus oibreoidh siad le gnóthaí sa **SSF** ionas gur féidir leo inmharthanacht a ngnó a chinntiú amach anseo. Tá sé seo faoi réir phríomhriachtanas an STF go leanann gnóthaí ar aghaidh ag tíolacadh a dtuairisceáin chánach reatha agus ag íoc dliteanas reatha de réir mar a thagann siad de bheith dlite agus breathnófar orthu ann féin mar phríomhtháscaire

ar inmharthanacht an ghnó. Trí fhanacht sa stóras, bainfidh gnóthaí buntáiste as an ráta úis 0% agus na roghanna íocaíochta solúbtha atá ar fáil maidir le fiachas stórasaithe. Mura gcomhlíontar na coinníollacha seo, déantar an stádas stórasaithe a chúlghaireadh, a bhfuil sé de thoradh air go mbeidh an ráta caighdeánach úis 10% curtha i bhfeidhm, siardhátaithe go dtí an tráth a tháinig an fiachas chun cinn, agus go mbeidh forfheidhmiú láithreach ar gach fiachas amuigh, lena n-áirítear ús.

Déanaimid freastal ar ár mbeartas chun tacú le comhlíontacht shaorálach do ghrúpaí móra corparáideacha trínár **gCreat um Chomhlíontacht Chomhoibríoch (CCC)**. Baineann na gnóthaí corparáideacha móra sin a ghlacann páirt sa chreat leas as idirphlé rialta a bheith acu linn, rud a chabhraíonn le cinnteacht fhadtéarmach a sholáthar maidir le neamhchosaintí cánach agus dleachta, agus an cumas a thuar, le muinín réasúnta, cén seasamh a bheidh againn ar aon ghné ar leith d'oibleagáidí cánach agus dleachta. Ag deireadh 2023, bhí 125 grúpa corparáideach ag obair linn in CCC. Sin méadú de cheathar ó 2022.

I rith 2022 rinneadh athbhreithniú cuimsitheach ar an CCC, agus le linn 2023 chuireamar roinnt moltaí i bhfeidhm a d'eascair as an athbhreithniú seo. Bhain athrú amháin den sórt sin a cuireadh i bhfeidhm le cruinnithe athbhreithnithe riosca, a reáchtáiltear le gnóthaí rannpháirteacha agus a tharlaíonn go ginearálta ar bhonn bliantúil. Tá sé socraithe anois go bhféadtar na cruinnithe seo a reáchtáil ar bhonn nach mbíonn chomh minic sin, m.sh., gach 18 mí nó dhá bhliain, nuair a mheasann na Coimisinéirí loncaim go bhfuil cúrsaí cánach an Ghrúpa agus/nó íocaíochtaí cánach an Ghrúpa réasúnta íseal. Ag eascairt as na hathbhreithnithe riosca agus as gealltanais eile faoi CCC, fuarthas nochtuithe thart ar €26 milliún ó na grúpaí seo le linn 2023.

Chuir muid tús freisin le píolótú CCC i gComhlachtaí Poiblí le linn 2023 chun cabhrú le comhlíontacht shaorálach san earnáil seo. Beidh leathnú an chláir seo faoi réir athbhreithniú agus meastóireacht leanúnach le linn 2024.

Soláthar Seirbhísí

Le blianta beaga anuas tá éileamh méadaithe feicthe againn ar thairiscintí seirbhíse digití 24/7, agus tá sciar ard d'idirbhearta cáiníocóirí ag bogadh ar líne. Tá sé tugtha faoi deara chmh maith go bhfuil cáiníocóirí agus a ngníomhairí ag súil le níos mó solúbthachta maidir lena rochtain ar sheirbhísí, bíodh siad digiteach nó ná bíodh.

Agus é seo san áireamh, is é fócas ár ndearadh seirbhíse ná sraith seirbhísí ar líne nó digiteacha a sholáthar a ghíaráil uathoibriú próisis, nuair is cuí, agus a ligeann do cháiníocóirí agus gníomhairí féinseirbhís a dhéanamh chomh fada agus is féidir. Mar chomhlánú air seo tá sé mar aidhm againn seirbhís den scoth a thabhairt dóibh siúd nach bhfuil in ann leas a bhaint as ár seirbhísí ar líne.

Is pointe rochtana aonair é **moChúrsaí** dár sheirbhísí slán ar líne do dhaoine aonair atá ag fáil ioncaim atá faoi réir cánach faoin gcóras ÍMAT. Is áis shlán den chineál céanna í **ROS** do cháiníocóirí féinmheasúnaithe chun rochtain a fháil ar ár seirbhísí ar líne. Tá an dá sheirbhís ar fáil 24/7 i gcaitheamh na bliana, agus soláthraíonn siad bealach tapa agus áisiúil do dhaoine aonair rochtain a fháil ar a dtaifid chánach agus a n-oibleagáidí cánach a bhainistiú.

Féadtar rochtain ar ár seirbhísí moChúrsaí trí **MyGovID** nó trí shuíomh idirlín na gCoimisinéirí loncaim. In 2023, bhí os cionn 5.8 milliún logáil isteach nó clárúchán moChúrsaí ag baint úsáid as MyGovID, arb ionann é agus 24% de na daoine aonair go léir a úsáideann moChúrsaí. Ina theannta sin, ag aithint phróifíl iad siúd a fhaigheann rochtain ar moChúrsaí den chéad uair (is é sin fostaithe nua ag clárú a gcéad fhostaíochta), foilsíodh treoir nua d'fhostaithe céaduaire chun cabhair bhreise a sholáthar leis na próisis chun clárú le haghaidh moChúrsaí, agus chun céad fhostaíocht a chlárú.

85%

d'fhreagróirí a bhfuil muintín acu as na Coimisinéirí loncaim chun a gcuid faisnéise a choinneáil sábháilte

72%

d'fhreagróirí sásta nó an-sásta le seirbhísí na gCoimisinéirí loncaim

70%

de cháiníocóirí ÍMAT a rinne idirghníomhú leis na Coimisinéirí loncaim le 12 mhí anuas

76%

de cháiníocóirí ÍMAT a bhain úsáid as mochúrsaí

Suirbhé Custaiméirí ÍMAT

I rith 2023, rinneamar suirbhé i measc cáiníocóirí ÍMAT, mar chuid dár gcleachtas leanúnach maidir le teagmháil a dhéanamh le cáiníocóirí chun a dtuairimí a lorg agus chun a chinntiú go bhfuilimid ag freastal ar a gcuid riachtanas.

Is saincheist í muintín cáiníocóirí ÍMAT ionainn, an bealach a riaraimid an córas cánach agus a ndéanaimid a gcuid faisnéise pearsanta a bhainistiú agus a chosaint, rud atá an-tábhachtach dúinn. Chuir fás an gheilleagair dhigitigh agus bagairt mhéadaithe na gcibear-ionsaithe leis na dúshláin a bhaineann leis an bhfreagracht seo, ach dúirt 85% d'fhreagróirí an tsuirbhé go bhfuil muintín acu as na Coimisinéirí loncaim chun a gcuid faisnéise a choinneáil slán, agus tá fáilte roimh an toradh seo.

Táimid ar an eolas, áfach, faoi thuairimí an mhionlaigh bhig (7%) a bhfuil imní orthu faoi shábháilteacht a gcuid faisnéise, agus déanfaimid an méid is féidir linn chun a muintín ionainn a chothú.

Tá fáilte roimh a thabhairt faoi deara freisin go raibh céatadán ard d'fhreagróirí an tsuirbhé sásta nó an-sásta leis na seirbhísí a chuirimid ar fáil. Ba nós le freagróirí i gcatagóirí aoise níos sine, iad siúd a bhí ag gabháil níos minice agus iad siúd a raibh tuilleamh níos airde acu leibhéal sástachta níos airde a léiriú.

Is toradh suntasach é seo i gcomhthéacs an digitithe luathaithe ar fud na sochaí, agus ionchais mhéadaitheacha na dtomhaltóirí maidir le hinfhaighteacht seirbhísí ar bhealaí éagsúla agus ag amanna a oireann dóibh.

Leanamar orainn ag forbairt agus ag infheistiú inár bhfreagairt ar riachtanais shíorathraitheacha cáiníocóirí. Chuidigh ár n-aclaíocht agus ár sofhréagracht leis an leibhéal ard sástachta custaiméirí a choinneáil, atá incomparáide le torthaí suirbhé custaiméirí roimhe seo.

Gabhann muid buíochas le gach duine a ghlac páirt sa suirbhé agus bainfidh muid úsáid as na freagraí agus as an aiseolas a cuireadh ar fáil chun cabhrú linn leanúint ar aghaidh ag tuiscint riachtanais cáiníocóirí agus aghaidh a thabhairt orthu.

Soláthraíonn ár **suíomh idirlín**, www.revenue.ie, faisnéis rithábhachtach faoinár seirbhísí agus rialacha cánach do cháiníocóirí agus do ghníomhairí cánach. Tá faisnéis curtha in oiriúint chun freastal ar riachtanais éagsúla d'úsáideoirí ár suíomh idirlín, ag freastal ar raon an-leathan cáiníocóirí agus gairmithe cánach, ag leagan amach céard iad na rialacha cánach a bhíonn casta uaireanta ar bhealach chomh simplí agus is féidir.

Leanann muid freisin ag tabhairt tosaíochta d'inrochtaineacht ár suíomh idirlín don lucht féachana is leithne is féidir, beag beann ar theicneolaíocht nó ar chumas. Cinntimid chomh maith go bhfuil an fhaisnéis agus an treoir ar ár suíomh idirlín ábhartha, reatha agus cruinn tríd an ábhar a nuashonrú go leanúnach agus trí aiseolas ónár suíomh idirlín a athbhreithniú go cúramach. Mar shampla, rinneamar athdhearadh agus leathnú ar an bhfaisnéis a mhíníonn cén chaoi a ghearrtar cáin ar phinsin ar ár suíomh idirlín le linn 2023, mar fhreagra ar aiseolas a fuairamar.

Lenár **Seirbhís Náisiúnta Coinní**, féadann cáiníocóirí am a roghnú atá áisiúil dóibh bualadh le ball dár bhfoireann, agus deireadh a chur le hamanna feithimh. Mar chuid den tseirbhís seo, cuirimid seirbhís coinní fóirúla (físe) ar fáil, a thugann solúbthacht agus áisiúlacht níos mó do cháiníocóirí, trí dheireadh a chur leis an ngá atá le taisteal.

Ag aithint nach bhfuil rochtain ag gach cáiníocóir ar an idirlíon ná ar ghléas cliste, thugamar

isteach seirbhís coinní fíorúla san oifig in oifigí Leitir Ceanainn agus Thrá Lí le linn 2023. Ligeann an tseirbhís seo do cháiníocóir coinne fhíorúil a dhéanamh ó na hoifigí sin, ag baint úsáid as áiseanna na gCoimisinéirí Ioncaim. Táthar ag súil go leathnófar an tseirbhís seo go dtí ionaid eile in 2024.

Cuireann muid seirbhís coinní i bpearsa ar fáil do chustaiméirí chomh maith inár n-oifigí poiblí i mBaile Átha Cliath, i gCorcaigh, i nGaillimh agus i Luimneach. Sa chás nach bhféadann cáiníocóirí leas a bhaint as coinne fhíorúil nó as coinne phearsanta ag ceann dár n-oifigí poiblí, éascaítear coinní in áiteanna eile ar bhonn cás ar chás.

Ní raibh coinne ag teastáil le haghaidh 87% de na fiosruithe a fuarthas tríd an Líne Coinní le linn 2023, agus cuireadh na glaoiteoirí chuig an gcainéal seirbhíse is oiriúnaí bunaithe ar a riachtanais aonair. Bhí coinne ag teastáil don 13% eile d'fhiosruithe, agus le linn na bliana cuireadh 195 coinne fhíorúil agus 2,036 coinne duine le duine ar fáil.

Tá **Aonad Polasaí Gaeilge** na gCoimisinéirí Ioncaim (Rannóg na Gaeilge) lonnaithe i nGeata na Cathrach, Gaillimh, agus tá freagracht náisiúnta ag an aonad as bainistiú a dhéanamh ar fhorálacha Acht na dTeangacha Oifigiúla, 2003 (ATO 2003) agus Rialacháin ghaolmhara a chomhlíonadh agus as Gealltanais Scéim Gaeilge na gCoimisinéirí Ioncaim a chur i bhfeidhm.

Táimid tar éis ár n-oibleagáidí go léir maidir leis an Acht a chomhlíonadh go hiomlán go dtí seo. Chuige sin, tá ball foirne ceaptha againn ón lucht ardbhainistíochta chun maoirseacht a dhéanamh ar chomhlíonadh ár n-oibleagáidí faoin Acht, freagra a thabhairt ar gach cumarsáid scríofa sa teanga oifigiúil trína bhfaightear í agus gach foilseachán tábhachtach a eisiúint i nGaeilge agus i mBéarla ag an am céanna. Chomh maith leis sin, chomhlíonamar ár n-oibleagáidí go léir maidir le fógraíocht, agus caiteachas fógraíochta, i nGaeilge agus go háirithe trí mheán na Gaeilge.

Cuireann foireann Rannóg na Gaeilge seirbhís chuimsitheach aistriúcháin ar fáil, rud a chinntíonn go bhfuil gach treoir agus ábhar a fhoilsítear ar shuíomh idirlín na gCoimisinéirí Ioncaim ar fáil i nGaeilge. Le linn 2023, aistríodh breis agus milliún focal.

Cuireann an fhoireann seirbhís Ghaeilge ar fáil freisin ar ár línte cabhrach Náisiúnta ÍMAT, Cánacha Gnó agus Fostóra, ag freagairt 4,595 glaoch le linn 2023. Bhí caint cánach for-rochtana ag an bhfoireann freisin le mic léinn na bliana deiridh in Ollscoil na Gaillimhe (OÉG), ag cur comhairle ar mhic léinn maidir leis na gníomhartha ar chóir dóibh a dhéanamh nuair a thosaíonn siad ar fhostaíocht, lena n-áirítear conas moChúrsaí a shocrú suas.

Leanaimid orainn ag déanamh anailís mhionsonraithe ar theagmhálacha cáiníocóra chun réimsí a aithint ina bhféadfadh deacrachtaí a bheith ag cáiníocóirí a gcuid oibleagáidí cánach agus custam a chomhlíonadh agus déanaimid beart chun cabhrú leo go réamhghníomhach.

Agus muid ag tabhairt faoi deara na dúshláin atá roimh roinnt atá 65 bliana d'aois agus os a chionn agus iad ag plé lenár seirbhísí ar líne, d'óstáil muid imeacht for-rochtana '**Seachtain Aoise**' inár n-oifigí poiblí i mBaile Átha Cliath i rith mhí Aibreáin. Ba é aidhm na hócáide feabhas a chur ar an tacaíocht a bhí ar fáil chun cabhrú leis na daoine aonair sin a n-oibleagáidí cánach a chomhlíonadh, éascaíocht úsáide ár seirbhísí ar líne a chur chun cinn, agus an t-ualach comhlíontachta a laghdú do na cáiníocóirí sin.

Le linn na seachtaine, cuireadh cur i láthair agus seisiúin leantacha ceisteanna agus freagraí ar fáil a chlúdaigh réimse topaicí a raibh baint ar leith acu leis an gcóhort custaiméirí seo. Áiríodh leis seo CMÁ, rochtain a fháil ar ROS agus moChúrsaí, féinmheasúnú agus CFC. Bhí an Roinn Coimirce Sóisialaí (RCS), Age Action agus an Bord um Fhaisnéis do Shaoránaigh i láthair ag an ócáid freisin.

Tríd an gclár for-rochtana seo fuairamar aiseolas díreach ó lucht freastail, a bheidh mar chuid dár n-athbhreithniú leanúnach ar na bealaí seachadta seirbhíse a chuireann muid ar fáil. Mar

thoradh ar rath na himeachta seo, d'óstáil muid an dara imeacht for-rochtana do cháiníocóirí atá 65 bliana d'aois agus os a chionn inár nOifigí i nDún Dealgan i mí Dheireadh Fómhair 2023. Cuirfear imeachtaí den chineál céanna i bhfeidhm go náisiúnta in 2024.

Riachtanais Cáiníocóirí a Thuiscint

Ciallaíonn fachtóirí ar nós timpeallachtaí gnó agus eacnamaíocha atá ag athrú go tapa chomh maith le haistriú i dtreo socruithe oibre níos solúbtha in eagraíochtaí ar fud na tíre agus ar fud an domhain, go gcaithfidimid dul i dteagmháil go leanúnach le cáiníocóirí agus le príomhpháirtithe leasmhara eile chun a riachtanais éagsúla agus athraitheacha a thuiscint. Treoraíonn an rannpháirtíocht seo ár straitéisí seirbhíse, ár gcur chuige maidir le bainistiú bealaí teagmhála agus dearadh córas, d'fhonn leibhéil arda comhlíonta deonacha a choinneáil.

Bímid i dteagmháil le gníomhairí, ionadaithe tionscail agus gnó agus téimid i gcomhairle leo trí raon tionscnamh agus fóram. Trí TALC, déanann muid plé ar athruithe praiticiúla chun riarachán níos éifeachtaí agus níos éifeachtúla a bhaint amach ar an gcóras cánach, agus tacaíonn muid le cleachtóirí san obair a dhéanann siad chun cabhrú lena gcliainnt a n-oibleagáidí cánach a chomhlíonadh go tráthúil.

Le linn 2023 leanamar orainn ag plé le cleachtóirí ar ár gCreat Idirghabhálacha Comhlíontachta (CIF) tríd an bhFochoiste Iniúcháireachta TALC. Cheadaigh an cur chuige comhoibríoch seo rannpháirtíocht chuiditheach ar ghnéithe praiticiúla agus oibríochtúla an chreata nua de réir mar a cuireadh chun feidhme é. Rinneamar roinnt **feabhsuithe tosaíocha córais**, a d'iarr cleachtóirí trí TALC. I measc na bhforbairtí seo bhí:

- simpliú a dhéanamh ar an bpróiseas chun sonraí cuntais bainc a nuashonrú trínár seirbhísí ar líne le haghaidh íocaíochtaí cánach agus aisíocaíochtaí araon,
- fógra gníomhaire aonair a ghiniúint isteach sa bhosca isteach ROS ina liostaítear cliainnt leis an tsaincheist chomhlíontachta chéanna (e.g. tuairisceáin CI agus CC amuigh), in ionad fógraí aonair do gach cliainnt, agus
- gealltanais a thabhairt tús áite a thabhairt do chomhfhreagras áirithe sa bhosca isteach ROS ar gá aird a thabhairt air laistigh d'amlínte gearra, amhail comhfhreagras a bhaineann le Socraíochtaí Tráthíocaíochta.

Bunaíodh roinnt foghrúpaí TALC breise freisin le linn 2023, chun rannpháirtíocht idir na Coimisinéirí Ioncaim agus comhlachtaí ionadaíocha ar ábhair oibríochtúla ábhartha a éascú. Áirítear leis seo foghrúpa ERR, a forbraíodh faoin bhFochoiste um Chánacha Díreacha agus Caipitiúla. Ina theannta sin, cuireadh tús le hobair chun fochoiste nua a bhunú chun scrúdú a dhéanamh ar dheiseanna chun riarachán tacaíochtaí cáinbhunaithe do ghnóthaí beaga agus meánmhéide a shimpliú agus a nuachóiriú le linn 2023. Bunaíodh an grúpa seo ina dhiaidh sin i mí Eanáir 2024 agus táthar ag súil go gcuirfear moltaí i gcrích níos déanaí sa bhliain.

Córas Cánach Shiarchoinneálach do Thiarnaí Talún Neamhchónaitheacha (NLWT)

Iarrtar ar TTN cáin a íoc sa Stát ar a n-ioncam cíosa Éireannach. Chun é seo a dhéanamh, tá sé de rogha ag TTN seirbhísí gníomhaire bailiúcháin a fhóstu, nó 20% den íocaíocht cíosa atá dlite a choinneáil siar óna dtionónta, agus é sin a íoc leis na Coimisinéirí Ioncaim.

Go stairiúil, nuair a cheap TTN gníomhaire bailiúcháin, bhí an gníomhaire bailiúcháin freagrach as an gcíos a bhailiú agus Tuairisceán CI a thíolacadh don ioncam cíosa thar ceann an TTN. Sa chás nár ainmnigh TTN gníomhaire bailiúcháin, agus go raibh tionóntaí ag déanamh a n-íocaíochta cíosa go díreach le TTN an cháin a asbhaineadh ó na híocaíochtaí cíosa dlite a íoc, mar aon le Foirm R185 (Deimhniú ar CI Asbhainte), nuair a bhí tuairisceán CI ÍMAT á thíolacadh acu tar éis dheireadh na bliana. Iarradh ar an TTN chomh maith a dTuairisceán CI féin a thíolacadh chun an t-ioncam cíosa Éireannach a dhearbhu iad féin, agus ansin creidmheas a éileamh i leith na cánach a asbhaineadh agus a íoc a dtionónta leis na Coimisinéirí Ioncaim.

Níor tháinig aon athrú ar an gcóras seo ar feadh na mblianta agus d'aithin na Coimisinéirí Ioncaim na deacrachtaí a chruthaigh sé do roinnt cáiníocóirí. Léirigh go leor gníomhairí bailiúcháin míshástacht go raibh orthu tuairisceáin a thíolacadh le haghaidh TTN, agus ba mhíoch nach raibh tionóntaí a bhí ag íoc cíosa go díreach le TTN ar an eolas faoina bhfreagrachtaí agus, i gcásanna áirithe, ní raibh a fhios acu nach raibh cónaí Éireannach ar a dtiarna talún.

D'éascaigh forálacha reachtacha a tugadh isteach tríd an Acht Airgeadais 2022 ar n-aidhm an próiseas atá ann cheana a nuachóiriú agus meicníocht siarchoinneálach 'fíor-ama' a thabhairt isteach. Chuireamar na forbairtí riachtanacha i bhfeidhm agus chuaigh an Córas nua Cánach Shiarchoinneálach do Thiarnaí Talún Neamhchónaitheacha beo ar an 1 Iúil 2023. Éascaíonn an córas nua seo an t-ualach riaracháin ar ghníomhairí bailiúcháin agus ar thionóntaí araon, agus simplíonn sé an próiseas do TTN chun tuairisceán a thíolacadh.

Féadtar rochtain ar an tairseach sin trí moChúrsaí nó ROS, agus cuireann sé ar chumas tionóntaí agus gníomhairí bailiúcháin fógra cíosa a dhéanamh agus íocaíochtaí á ndéanamh acu le TTN. Ba chóir an fógra seo, agus an íocaíocht 20% a ghabhann leis, a thíolacadh do na Coimisinéirí Ioncaim laistigh de 21 lá ón íocaíocht cíosa a dhéanamh.

Ní iarrtar ar ghníomhairí bailiúcháin tuairisceán a thíolacadh thar ceann an TTN a thuilleadh, agus ní iarrtar ar thionóntaí a thuilleadh sonraí faoin gcáina coinníodh siar ón íocaíocht cíosa agus a íocadh leis na Coimisinéirí Ioncaim a chur san áireamh ar a dtuairisceán féin. Ciallaíonn sé seo go n-iarrtar ar TTN anois Tuairisceán CI féinmheasúnaithe a thíolacadh chun a n-ioncam cíosa Éireannach a dhearbhu is cuma an bhfuil gníomhaire bailiúcháin ceaptha acu nó nach bhfuil. Déanfaidh na Coimisinéirí Ioncaim, áfach, tuairisceáin TTN a réamhlíonadh le sonraí faoi íocaíochtaí cíosa a rinne an cáiníocóir, agus aon chreidmheas atá dlite don TTN le haghaidh cáin a coinníodh siar agus a íocadh cheana féin.

Sna naoi mí tar éis sheoladh an chórais fuarthas tuairim is 60,000 fógra cíosa tríd an tairseach agus íocadh cáin shiarchoinneálach €24.8 milliún i ndáil le híocaíochtaí cíosa comhlána arbh fhiú €124.2 milliún iad.

Bímid ag **comhoibriú le Ranna Rialtais** chun tuilleadh tacaíochta a chur ar fáil do cháiníocóirí agus seo a leanas roinnt samplaí den rannpháirtíocht sin le linn 2023:

- leanamar orainn ag plé leis an Roinn Airgeadais, Cónaidhm Baincéireachta agus Íocaíochtaí na hÉireann agus ag bainc mhíondíola a bhí ag fágáil maidir le cur i bhfeidhm na ngníomhartha agus na dtacaíochtaí is gá chun an cur isteach ar chustaiméirí a eascraíonn as imeacht dhá bhanc míondíola ó mhargadh baincéireachta na hÉireann a íoslaghdú,
- D'oibríomar go dlúth leis an Roinn Fiontar, Trádála agus Fostaíochta (RFTF) chun an (SSTFG) a riar, atá maoinithe ag RFTF,
- ghlacamar páirt i ngrúpa oibre RFTF chun réitigh bheartais a mholadh chun Airteagal 2(1)(b) de Threoir 2008/94/CE maidir le fostaithe a chosaint i gcás dhócmhainneacht a bhfostóirí,
- rinneamar faisnéis ábhartha a mhalartú leis an RCS chun a chinntiú go ndéantar ioncam incháinithe a thaifeadadh agus cáin a ghearradh air ar bhealach cuíchóirithe agus éifeachtúil, agus go bhfuil taifid árachais shóisialaigh saoránach líonta leis an bhfaisnéis ranníocaíochta ábhartha ÁSPC chun go bhféadtar a dteidlíochtaí sochair agus pinsin a

mheasúnú chomh tapa agus is féidir, agus

- i gcomhhar leis an Roinn Dlí agus Cirt agus le geallsealbhóirí eile, lena n-áirítear an tSeirbhís Chúirteanna agus Seirbhís Dócmhainneachta na hÉireann, ghlacamar páirt i ngrúpa athbhreithnithe a raibh sé de chúram acu féachaint ar ról na sirriamaí agus breithniú a dhéanamh an bhfuil cineál an róil ag teacht leis an gcleachtas idirnáisiúnta is fearr faoi láthair.

An Scéim Shealadach Tacaíochta Fuinnimh do Ghnóthaí

Leanamar orainn an SSTFG a riar thar ceann an RFTF in 2023. Thacaigh an scéim le gnóthaí cáilitheacha le méaduithe ar a gcostais leictreachais agus gáis nádúrtha le linn na tréimhse 1 Meán Fómhair 2022 go 31 Iúil 2023.

Bhí gnó incháilithe chun éileamh a dhéanamh faoin scéim más rud é:

- gur shásaigh an gnó 'tairseach na gcostas fuinnimh', rud a chiallaíonn go raibh méadú 30% nó níos mó tagtha ar mheánphraghas aonaid a gcostas leictreachais agus/nó gáis nádúrtha,
- go raibh trádáil Chás I nó gairm Chás II ar siúl acu,
- go raibh an gnó comhlíontach maidir le clárú cánach, íocaíochtaí cánach agus tuairisceáin chánach a thíolacadh, agus go raibh sé incháilithe le haghaidh deimhniú imréitigh cánach le linn na tréimhse éilimh, agus
- go raibh an gnó incháilithe le linn na tréimhse éilimh agus bhí sé beartaithe gur gnó incháilithe é tar éis dheireadh na tréimhse éilimh.

Chun cabhrú le gnóthaí iarratas a dhéanamh ar an scéim, rinneamar roinnt físeán 'cén chaoi' a thaifeadadh agus a d'fhoilsíomar ar ár suíomh idirlín agus d'óstáil muid go leor seimineár gréasáin faisnéise. D'fhreagair muid 41,000 mír comhfhreagrais le gnóthaí chomh maith. D'eisigh na Coimisinéirí Ioncaim cumarsáid freisin, ag meabhrú do ghnóthaí incháilithe clárú le haghaidh SSTFG agus éilimh a thíolacadh, ar feadh shaolré na scéime.

Ba é an 30 Meán Fómhair 2023 an spriocdháta deiridh chun éilimh a thíolacadh faoin scéim. Le linn na scéime, ceadaíodh 62,604 éileamh, le luach iomlán de €153.8 milliún. Foilsíodh faighteoirí uile na scéime ar ár suíomh idirlín na mí na Samhna 2023.

Ina theannta sin, tá ionadaíocht againn ar Fhóram Comhairliúcháin Sheirbhís Dócmhainneachta na hÉireann agus ar an gCoiste Maoirseachta Prótacail araon, agus glacaimid páirt chuiditheach sa phróiseas um Dhócmhainneacht Phearsanta. Tá ionadaíocht againn freisin ar an nGrúpa Athbhreithnithe ar an Dlí Cuideachtaí agus ar a fhochoiste um Dhócmhainneacht Chorporáideach, a dhéanann athbhreithniú ar dhlí na gcuideachtaí laistigh den chóras dócmhainneachta corparáidí chun a chinntiú go dtugann sé aghaidh ar ábhair inní na bpáirtithe leasmhara go léir agus go bhfuil sé oiriúnach don fheidhm. In 2023, d'oibrigh an fochoiste tríd an togra ón gCoimisiún Eorpach le haghaidh Treoir maidir le gnéithe áirithe den dlí dócmhainneachta a chomhchuíbhíú, agus leanfaidh siad ar aghaidh leis an RFTF ar seo le linn 2024.

Tacú le Beartas agus Athchóiriú Cánach

Le linn 2023, lean na Coimisinéirí Ioncaim ar aghaidh ag obair go dlúth leis an Roinn Airgeadais maidir le forbairtí beartais cánach náisiúnta agus idirnáisiúnta araon, amhail réiteach dhá cholún Chreat Cuimsitheach an ECFE agus tograí an AE maidir le cánachas idirnáisiúnta cuideachtaí. Áirítear leis sin tacú leis an Roinn Airgeadais reachtaíocht a dhréachtú do dhá Bhille Airgeadais agus anailís agus costálacha staitistiúla agus eacnamaíochta a chur ar fáil don Roinn Airgeadais agus don Rialtas agus don Oireachtas.

Tugadh isteach an **Creidmheas Cánach i leith Ús ar Mhorgáiste** leis an Acht Airgeadais (Uimh. 2) 2023. Foráiltear leis an mbeart seo do chreidmheas cánach suas le €1,250 don

bhliain mheasúnaithe 2023 amháin. Tríd is tríd, tá an creidmheas ar fáil d'úinéirí tí a bhfuil iarmhéid morgáiste amuigh acu idir €80,000 agus €500,000 amhail an 31 Nollaig 2022, sa chás go raibh na híocaíochtaí úis a rinneadh le linn 2023 níos airde ná na híocaíochtaí a rinneadh le linn 2022.

Cuireadh síneadh bliana breise leis an **scéim Cabhair le Ceannach**, go dtí an 31 Nollaig 2025. Leasaíodh an scéim freisin chun go bhféadtar ranniocaíocht ón Scéim Ceannaigh Inacmhainne na nÚdarás Áitiúil a chomhcheangal le méid na hiasachta cáilithí chun an cóimheas idir iasacht agus luach a ríomh. In 2023, ceadaíodh 19,084 iarratas, agus chuaigh 6,804 díobh ar aghaidh chuig céim an éilimh agus tá siad ceadaithe go hiomlán anois. B'ionann luach iomlán na n-éileamh ceadaithe in 2023 agus €180 milliún, agus bhain 78% díobh sin le maoiné nua a ceannaíodh ó fhorbróirí agus bhain 22% le féin-tógáil.

Leathnaigh an tAcht Airgeadais (Uimh. 2) 2023 scóip an **chreidmheasa cánach cíosa** freisin, chun foráil a dhéanamh go mbeidh an creidmheas ar fáil i leith íocaíochtaí a dhéanann tuismitheoirí i leith socruithe seomra a ligean ar cíos dá leanaí. Mhéadaigh an tAcht freisin luach an chreidmheasa, do na blianta measúnachta 2024 agus 2025, go dtí suas le €750, nó €1,500 i gcásanna measúnaithe chomhpháirtigh.

Beart eile a tugadh isteach leis an Acht Airgeadais (Uimh. 2), 2023 ab ea an "**faoiseamh ar ioncam cíosa ó áitribh chónaithe**", ar féidir le tiarnaí talún é a fhritháireamh in aghaidh an ioncaim cíosa a thuill siad ó ligean cónaithe. Baineann an faoiseamh le tiarnaí talún aonair atá ag cloí go hiomlán lena riachtanais faoin Acht um Thionóntachtaí Cónaithe agus CMÁ, agus a bhfuil imréiteach cánach acu. Beidh an faoiseamh ar fáil do na blianta measúnaithe 2024 go 2027, ag tosú suas le €600 in 2024, ag ardú go dtí suas le €1,000 in 2027.

Chuir an tAcht Airgeadais (Uimh.2) 2023 moladh i bhfeidhm freisin ón gCoimisiún um Chánachas agus Leas go dtabharfaí teorainn saoil isteach maidir le faoiseamh CGC ar dhiúscairtí gnóthaí agus feirmeacha do leanaí. Dá bhrí sin, thug an leasú seo teorainn saoil €10 milliún isteach d'Fhaoiseamh Scoir i ndáil le diúscairtí den sórt sin le héifeacht ón 1 Eanáir 2025.

Ón 1 Eanáir 2023, beidh feidhm ag **réimeas nua Sochar Comhchineáil atá bunaithe ar CO2** do charranna atá curtha ar fáil ag an bhhostóir. Faoin scéim seo, socraítear suim an phá bharúláigh mar Shochar Comhchineáil de réir Luach ar an Margadh Oscailte (LMO) an chairr, na ciliméadair ghnó bhliantúla a tiomáineadh agus bandaí bunaithe ar astaíochtaí CO2. Foráladh leis an Acht Airgeadais (Uimh. 2) 2023 do laghdú €10,000 ar LMO gluaisteán i gcatagóirí A, B, C agus D, chun an méid pá barúlach a chinneadh don bhliain mheasúnaithe 2023. Baineann an laghdú €10,000 le gach veain freisin. Ina theannta sin, rinneadh foráil san Acht seo do laghdú 4,000 ciliméadar go dtí an banda míleáiste is airde, rud a laghdaigh é ó 52,001 ciliméadar go 48,001 ciliméadar. Chuir an tAcht Airgeadais (Uimh. 2), 2023 síneadh leis na bearta seo chun iarratas a dhéanamh don bhliain mheasúnaithe 2024.

Chuir an tAcht Airgeadais (Uimh.2) 2023 síneadh leis an bhfaoiseamh reatha a bhaineann le **feithiclí leictreacha** go dtí an 31 Nollaig 2027. Tá laghdú €35,000 ar an LMO i bhfeidhm do 2024 agus 2025, tá laghdú €20,000 i bhfeidhm do 2026 agus tá laghdú €10,000 i bhfeidhm do 2027.

Thug an tAcht Airgeadais 2023 agus an tAcht Airgeadais (Uimh. 2), 2023 isteach roinnt leasuithe ar fhorálacha cánach a d'eascair as athbhreithnithe mhí an Mheithimh 2023 ar Rialachán (AE) 651/2014 ón gCoimisiún, ar a dtugtar an **Rialachán Ginearálta maidir le Blocdhíolúine (GBER)**, agus glacadh an Rialacháin 2022/2472 ón gCoimisiún, ar a dtugtar an **Rialachán maidir le Blocdhíolúine Talmhaíochta (ABER)**.

Áirítear leis na leasuithe a bhaineann le GBER leasuithe ar Chuid 16 den Acht Comhdhlúite Cánacha, 1997 (ACC 1997), a sholáthraíonn faoiseamh d'infheistíocht i dtrádálacha corparáideacha, arb é an Dreasacht Fostaíochta agus Infheistíochta, an Faoiseamh

d'Fhiontraihte Nuathionscanta agus an Dreasacht Caipitil do Ghnóthaí Nuathionscanta, a léiríonn teorainn saoil athbhreithnithe €16.5 milliún ar mhéid na hinfheistíochta airgeadais riosca a d'fhéadfadh cuideachta cháilitheach a bhailiú, agus tabhairt isteach rátaí uasta faoisimh idir 20% agus 50% ag brath ar an mbonn faoina bhfuil an chuideachta atá ag iarraidh caipiteal riosca a ardú incháilithe agus ar cibé an bhfuil an infheistíocht díreach nó indíreach.

Áirítear leis na leasuithe a bhain le ABER méadú ar mhéid comhiomlán an fhaoisimh a bhí ar fáil do dhuine faoi na **faoisimh maidir le Stoc agus Dleacht Stampa d'Fheirmeoirí Oilte Óga** agus **faoiseamh do Chomhpháirtíochtaí Feirme Comharbais** ó €70,000 go €100,000, dá bhforáiltear san Acht Airgeadais (Uimh. 2), 2023.

Rinne an tAcht Airgeadais (Uimh. 2) 2023 foráil freisin do mhéadú ar ráta an **chreidmheasa cánach Taighde agus Forbartha**, ó 25% go 30%, agus mhéadaigh sé an tairseach íocaíochta céad bhliana ó €25,000 go €30,000.

Rinneadh leasuithe freisin faoin Acht ar **chreidmheas cánach Corparáide le haghaidh Cluichí Digiteacha**, chun go dtiocfaidh an creidmheas leis na riachtanais idirnáisiúnta. Tá an creidmheas cánach ar fáil maidir le caiteachas a thabhaítear ar chluiche digiteach a fhorbairt, agus beidh an rogha anois ag cuideachta forbartha cluichí digiteacha a iarraidh go n-íocfaí an creidmheas in airgead tirim, nó a iarraidh go ndéanfaí an creidmheas a fhritháireamh in aghaidh dliteanais chánach atá ann cheana féin. Foráiltear leis na leasuithe freisin go n-íocfar nó go bhfritháireofar an creidmheas in aghaidh dliteanas cánach reatha ina iomláine laistigh de 48 mí ó éileamh bailí a dhéanamh.

Leanadh den obair ag an ECFE i rith 2023 maidir leis an réiteach dhá cholún a thabhairt chun críche, a comhaontaíodh trí Chreat Cuimsitheach ECFE/G20 maidir le **BEPS** chun aghaidh a thabhairt ar dhúshláin chánach a eascraíonn as digitiú an gheilleagair. Bhíomar rannpháirteach go gníomhach agus thacaigh muid leis an Roinn Airgeadais i ngach gné de na hidirbheartaíochta seo. Thacaíomar freisin leis an Roinn Airgeadais agus muid ag ullmhú agus ag cur i bhfeidhm na rialacha casta seo i reachtaíocht chánach na hÉireann. Áiríodh leis seo dréacht-chur chuige reachtach a ullmhú chun rialacha Cholún a Dó a chur i bhfeidhm i ndlí na hÉireann.

Cur i bhfeidhm an réitigh dhá-Cholún

Bunaíodh na rialacha cánach idirnáisiúnta atá ann cheana blianta fada ó shin, roimh an méid suntasach digitithe agus domhandaithe a tugadh faoi deara i ngeilleagar an lae inniu. Is é is an aidhm ag chomhaontú idirnáisiúnta, ar a dtugtar an "Réiteach Dhá Cholún", aghaidh a thabhairt ar na dúshláin chánach a eascraíonn as digitiú den sórt sin ar an ngeilleagar.

Tá dhá chomhpháirt ar leith sa Réiteach Idirnáisiúnta Dhá Cholún, eadhon, Colún a hAon agus Colún a Dó. Tríd is tríd, tá sé mar aidhm ag Colún a hAon a chinntiú go ngearttar cáin ar chuid de bhrabúis FIN móra i gcás ina n-ídítear na táirgí nó na seirbhísí a sholáthraíonn siad. Bunaítear le Colún a Dó íosráta cánach domhanda do FIN móra.

Colún a hAon

Tá dhá ghné i gColún a hAon, ar a dtugtar "Méid A" agus "Méid B". Tá Creat Cuimsitheach ECFE/G20 maidir le tuarascáil BEPS ar Mhéid B ionchorpraithe cheana féin i dTreoirlínte an ECFE maidir le Praghsáil Aistrithe. Leanfaidh muid de thacaíocht a thabhairt don Roinn Airgeadais sa chaibidlíocht chun téacs an Choinbhinsiúin Iltaobhaigh um Mhéid A a thabhairt chun críche le linn 2024.

Colún a Dó

Tugtar isteach i gColún a Dó íosleibhéal domhanda cánachais 15% do ghrúpaí FIN go domhanda agus do ghrúpaí intíre mórscaála ag oibriú san AE. Feidhmíonn an t-íosráta cánach trí roinnt cánacha breisithe.

Ríomhtar cánacha Cholún a Dó trí thagairt a dhéanamh do rialacha cuntasáíochta airgeadais, faoi réir coigeartuithe áirithe arna gcomhaontú ag Creat Cuimsitheach ECFE agus a leagtar amach i dTreoir ón AE agus i reachtaíocht intíre na hÉireann. Beidh feidhm ag na forálacha nua ar ghnóthaí ilnáisiúnta agus gnóthaí intíre araon a bhfuil láimhdeachas

bliantúil domhanda €750 milliún acu agus os a chionn in dhá bhliain ar a laghad de na ceithre bliana roimhe sin.

Tá trí cháin bhreisiúcháin i gColún a Dó:

- cáin bhreisiúcháin na Rialach maidir le Cuimsiú Ioncaim (RCI), a fheidhmíonn trí mháthaireintitis ghrúpa,
- cáin bhreisiúcháin na Rialach maidir le híocaíochtaí Faoi Thearc-Cháin (RÍFTC), ar féidir le grúpeintitis eile a oibriú mar fhoráil chúlstop i gcás nach bhfuil feidhm ag RCI, agus
- Cáin Bhreisiúcháin Náisiúnta Cháilithe roghnach (CBNC), lena ndéantar foráil maidir le haon cháin bhreistithe atá dlite i leith eintiteas faoi raon feidhme atá lonnaithe sa dlínse sin a bhailiú sa dlínse sin.

Tá Éire tar éis roghnú CBNC a chur i bhfeidhm chun Colún a Dó a fheidhmiú.

Trasuódh Treoir (AE) 2022/2523 ón gComhairle (Treoir Cholún a Dó) isteach i ndlí na hÉireann tríd an Acht Airgeadais (Uimh. 2), 2023. Tugtar "cánacha GloBE" ar na trí cháin bhreisiúcháin le chéile.

Déanfar cánacha GloBE Cholún a Dó a riar ar bhonn féinmheasúnaithe, faoi chúram agus faoi bhainistíocht na gCoimisinéirí Ioncaim. Leagtar amach thíos na hoibleagáidí riaracháin a fhorchuirtear orthu siúd atá faoi raon feidhme na gcánacha GloBE.

- Ní mór d'eintitis faoi raon feidhme clárú leis na Coimisinéirí Ioncaim laistigh de 12 mhí ó dheireadh na chéad bhliana fioscacha tá siad faoi raon feidhme na rialacha.
- Iarrtar ar eintitis faoi raon feidhme tuairisceán cuimsitheach faisnéise a thíolacadh, ar a dtugtar Tuairisceán Faisnéise Cánach Breisiúcháin nó Tuairisceán Faisnéise GloBE (GIR). Ní mór an tuairisceán seo a thíolacadh 15 mhí tar éis dheireadh na tréimhse (síneadh go 18 mí don chéad bhliain laistigh den raon feidhme). Is é Meitheamh 2026 an tuairisceán is luaithe dá leithéid atá dlite. Tá rogha ann an GIR a thíolacadh go lárnach i ndlínse amháin faoi réir coinníollacha áirithe.
- Iarrfar ar eintiteas Éireannach atá faoi réir cánach breisiúcháin tuairisceáin intíre a ullmhú agus a thíolacadh maidir le haon cháin bhreisiúcháin a bhfuil feidhm aici, le trí thuairisceán ar leithligh do cháin bhreisiúcháin RCI, cáin bhreistithe RÍFTC agus cáin bhreisiúcháin intíre (nuair is cuí).
- Tá na tuairisceáin intíre agus na híocaíochtaí tionlacain dlite 15 mhí tar éis dheireadh na bliana fioscacha, agus spriodhata 18 mí curtha leis don chéad bhliain fhioscach a bhfuil eintitis laistigh de raon feidhme.

I gcomhréir le treoir foilsithe ECFE maidir le cur chun feidhme Cholún a Dó, áirítear sa reachtaíocht cuanta sábháilte idirthréimhseacha agus buana, arb é is aidhm dóibh an t-ualach riaracháin ar ghnóthaí faoi raon feidhme a éascú, go háirithe sa tréimhse tosaigh de chur i bhfeidhm rialacha Cholún a Dó.

Tá feidhm ag na hoibleagáidí intíre pá agus tíolactha ag leibhéal an eintitis, ach, tá feidhm ag cur chuige grúpa roghnach maidir le hoibleagáidí tíolactha agus íocaíochta maidir leis an gcáin bhreisiúcháin intíre agus cáin bhreisiúcháin RÍFTC. Déanfaidh sé seo an próiseas riaracháin a shimpliú mar go mbeidh eintiteas amháin (an tíolacaireoir grúpa) freagrach as na tuairisceáin ábhartha a thíolacadh agus as na dliteanais chánach bhreisiúcháin a íoc le haghaidh gach eintiteas sa ghrúpa atá lonnaithe in Éirinn. Níl aon riachtanas ann réamhcháin a íoc ar chánacha GloBE.

Déantar na gnáthfhorálacha bailiúcháin agus forfheidhmithe atá ar fáil do na Coimisinéirí Ioncaim a leathnú chuig cánacha GloBE. Áirítear leis seo forálacha a bhaineann le muirir úis reachtúla, pionóis, ciontuithe cánach agus foilsíú mainnitheoirí cánach. Tugadh isteach roinnt pionós seasta nua freisin maidir le tuairisceáin nó fógraí riachtanacha a thíolacadh go déanach nó gan iad a thíolacadh.

Tháinig an RCI agus an na cánacha breisiúcháin intíre i bhfeidhm in Éirinn ón 31 Nollaig 2023. Tíocfaidh an cháin bhreisiúcháin RÍFTC i bhfeidhm den chuid is mó ón 31 Nollaig 2024, ach tá feidhm aici cheana féin ón 31 Nollaig 2023 i gcúinsí an-teoranta áirithe.

Leanamar orainn ag tacú leis an Roinn Airgeadais chun "Treochlár Cánach Corparáide" an Rialtais a chur chun cinn le linn 2023. Áirítear leis seo an méid seo a leanas:

- **Díolúine ó Rannpháirtíocht Díbhinne:** Sheol an Roinn Airgeadais treochlár chun díolúine ó rannpháirtíocht díbhinne a thabhairt isteach sa Bhille Airgeadais, 2024, sa cheathrú ráithe de 2023, lena n-áirítear raon ceisteanna comhairliúcháin. Lorg an comhairliúchán freagraí maidir leis an bhfiúntas a d'fhéadfadh a bheith ag baint le díolúine ó bhrairse

eachtrach a thabhairt isteach. Leanfaimid orainn ag tacú leis an Roinn Airgeadais ina gcuid oibre ar an tionscadal seo le linn 2024.

- **Íocaíochtaí amach:** D'fhoilsigh an Roinn Airgeadais ráiteas aiseolais le linn 2023 maidir le bearta a thabhairt isteach a mbeidh feidhm acu maidir le híocaíochtaí amach ó Éirinn, lena n-áirítear íocaíochtaí le dlínsí ar liosta an AE de dlínsí neamh-chomhoibríocha chun críocha cánach agus gan aon dlínsí cánach nó dlínsí cánach nialasacha. Achtaíodh reachtaíocht san Acht Airgeadais (Uimh.2), 2023 chun foráil a dhéanamh maidir le cáin shiarchoinneálach a chur i bhfeidhm ar íocaíochtaí amach áirithe, a bhí mar chuid de ghealltanais a tugadh faoi "Phlean Náisiúnta Téarnaimh agus Athléimneachta" na hÉireann.

Chuir an Roinn Airgeadais tús freisin le hathbhreithniú fadréimseach ar chánachas **earnáil na gcistí** mar chuid dá "Earnáil na gCistí 2030: Creat do Mhargadh Oscailte, Athléimneach agus Forbartha", agus de bhun moltaí ón gCoimisiún um Chánachas agus Leas. Mar chuid den athbhreithniú, cuireadh comhairliúchán poiblí ar siúl in 2023. Leanfaimid orainn ag tacú leis an Roinn Airgeadais an t-athbhreithniú a chur i gcrích faoi shamhradh 2024.

Chuireamar cúnamh ar fáil freisin don Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC) le linn 2023, maidir le hachtú an Achta Fuinnimh (Gnóthachain Amhantair san Earnáil Fuinnimh) (Ranníocaíocht Dlúthpháirtíochta Shealadach), 2023. Chuir an tAcht seo Rialachán (AE) 2022/1854 ón gComhairle chun feidhme maidir le hidirghabháil éigeandála chun aghaidh a thabhairt ar phraghsanna arda fuinnimh, go háirithe maidir le **Ranníocaíocht Dlúthpháirtíochta Shealadach** a fhorbairt. Baileoidh na Coimisinéirí loncaim é seo, a bhaineann le cuideachtaí agus bunaíochtaí buana atá lonnaithe in Éirinn le gníomhaíochtaí i réimse eastósctha, mianadóireachta, peitriam scagtha (lena n-áirítear gás nádúrtha agus gual) nó monarú táirgí oighinn chóc.

Leanamar orainn ag bainistiú an **Chláir Lárnaigh um Úinéireacht Thairbhiúil Iontaobhas**, rud a chabhraíonn le sciúradh airgid agus maoiniú sceimhlitheoireachta a chosc trí thrédhearcacht a fheabhsú maidir leo iontabhais Éireannacha agus cé a rialaíonn iad. Ní mór d'úinéirí tairbhiúla iontabhais a bheith cláraithe laistigh de shé mhí ó bhunú iontabhais. Ó bunaíodh an clár, rinneadh athbhreithniú ar 1,700 iontabhais mar chuid den chlár leanúnach gníomhaíochtaí comhlíontachta a dhéanann seiceáil ar cháilíocht na dtíolachtaí sonraí.

In éineacht leis na Ballstáit ar fud an Aontais, chuireamar feabhas ar an **gcóras teicneolaíochta faisnéise uile-AE** ar an 13 Feabhra 2023. Cuireann an feabhsú sin ar chumas an chórais gluaiseachtaí táirgí inmháil laistigh den Aontas a thaifeadadh i bhfíor-am, trína raon feidhme a leathnú chuig táirgí inmháil ar íocadh dleacht. Alcól den chuid is mó atá sna táirgí seo, ach áirítear leo tobac agus ola a úsáidtear le haghaidh tiomáint agus teas. I measc na mbuntáistí a bhaineann leis na sonraí seo a bhogadh chuig córas ríomhairebhunaithe tá costais riaracháin a laghdú do ghnóthaí agus do na Coimisinéirí loncaim araon, agus anailís riosca agus teicnící braite calaoise níos éifeachtaí a éascú laistigh de na Coimisinéirí loncaim.

I gcás Bhallstáit uile an Aontais, feidhmíonn a gcóras náisiúnta CBL laistigh de chomhchreat comhaontaithe a bhfuil feidhm aige ar fud an Aontais. Oibríonn muid go dlúth leis an Roinn Airgeadais chun ionadaíocht a dhéanamh ar Éirinn ag pléiti ar leibhéal an AE ar chúrsaí CBL, agus le linn 2023 dhírigh an obair go háirithe ar chaibidlíocht na Comhairle Eorpaí maidir le tograí **"CBL sa Ré Dhigiteach" (ViDA)** de chuid Choimisiún an AE. Is é is aidhm na tograí seo trádáil trasteorann a éascú agus dul i ngleic le calaois CBL sa timpeallacht ghnó nua-aimseartha atá ag éirí níos digitithe.

Comhairliúchán Nua-Aoisithe CBL

Tugann teicneolaíocht dhigiteach an deis athdhearadh a dhéanamh ar an gcaoi a riaraimid CBL chun oibleagáidí comhlíontachta CBL gnóthaí a ailíniú níos dlúithe le gnáthphróisis ghnó. Trí chóras tuairiscithe CBL intíre na hÉireann a nuachóiriú, beidh sé níos éasca agus níos réidhe do ghnóthaí a n-oibleagáidí tuairiscithe CBL a chomhlíonadh agus ag an am céanna tacú linn díriú ar bhealach níos éifeachtaí ar aghaidh a thabhairt ar neamhchomhlíontacht.

Tar éis don Aire Airgeadais, Michael McGrath, T.D., fógra a dhéanamh i mBuiséad 2024, sheolamar comhairliúchán inar lorgaíodh tuairimí maidir leis an gcaoi ar féidir dul chun cinn digiteach, lena n-áirítear tuairiscíú digiteach fíor-ama a thabhairt isteach a fhaigheann tacaíocht ó ríomhShonrascú, a úsáid chun Córas Sonraiscithe agus Tuairiscithe CBL na hÉireann a nua-aoisiú. Tagann an tionscnamh seo leis an obair atá ar siúl ag leibhéal an AE, trí na tograí ViDA, chun tacú le forbairtí comhchosúla sa trádáil idir na Ballstáit

D'oscail an chéad chéim den chomhairliúchán seo ar an 13 Deireadh Fómhair 2023 agus chlúdaigh sé nua-aoisiú a dhéanamh ar thuairiscíú CBL ó Ghnó go Gnó (B2B) agus Gnó go Rialtas (B2G), le tacaíocht ó ríomhShonrascú. Mhair an tréimhse chomhairliúcháin seo go dtí an 31 Eanáir 2024 agus fuarthas os cionn 1,100 tíolacadh Léirigh na tíolachtaí seo ionchur ó réimse leathan gnóthaí a ndeachaigh riarachán CBL i bhfeidhm orthu, agus geallsealbhóirí eile agus saineolaithe tionscail ó gach cearn den phobal CBL. Tá anailís mhionsonraithe á déanamh againn ar na tíolachtaí seo faoi láthair agus foilseoidh muid ár dtorthaí in am trátha.

Ní raibh sa chomhairliúchán seo ach an chéad chéim i sraith rannpháirtíochtaí a lorgóidh tuairimí agus ionchur na ngeallsealbhóirí, agus táimid tiomanta do leanúint lenár rannpháirtíocht le gnóthaí agus le comhlachtaí ionadaíocha ábhartha agus muid ag forbairt ár gclár nua-aoisithe CBL.

Tá tuilleadh comhairliúcháin agus rannpháirtíochta poiblí maidir le tuairiscíú fíor-ama agus ríomhShonrascú le teacht, de réir mar a bheidh cruth níos soiléire ar thograí athchóirithe, déantar iad a thástáil, a bheachtú agus a chur i bhfeidhm. Fiosróidh muid freisin gnéithe breise de riarachán CBL, lena n-áirítear trádáil Gnó le Tomhaltóir (B2C) a thuairiscíú, an cur chuige i leith íocaíocht agus aisíocaíochtaí CBL, agus cuntas a thabhairt ar CBL. Beidh ról suntasach ag rannpháirtíocht ón bpobal CBL maidir le dearadh agus cur i bhfeidhm riaracháin CBL nua-aoisithe a threorú.

Le linn na bliana, leanamar ar aghaidh ag tacú leis an Roinn Airgeadais chun bearta beartais agus reachtaíochta atá cothrom agus éifeachtach a fhorbairt ar an leibhéal náisiúnta chun CBL a mheas, a bhailiú agus a rialú. I measc na n-athruithe ar an reachtaíocht in 2023 bhí:

- na tairseacha láimhdeachais a mhéadú nach gceanglaítear ar ghnóthaí clárú le haghaidh CBL faoina mbun go dtí €80,000 le haghaidh earraí agus €40,000 le haghaidh seirbhísí,
- síneadh a chur leis an tréimhse ama chun an ráta laghdaithe CBL 9% a chur i bhfeidhm ar sholáthar leictreachais agus gáis,
- foráil don Scéim Éarlais agus Tabhairt ar Ais, a tháinig i bhfeidhm an 1 Feabhra 2024, lena n-áirítear nach bhfuil CBL infheidhme ach amháin ar Oibreoirí Scéime le haghaidh buidéal agus cannaí nach gcuirtear ar ais lena n-athchúrsáil,
- reachtaíocht phríomha a leasú chun foráil shainráite a dhéanamh go bhfuil soláthar cóiríochta éigeandála díolmhaithe ó CBL, atá comhsheasmhach le dlí agus cleachtas an AE atá á oibriú againn cheana féin, agus
- cur i bhfeidhm an ráta CBL 0% a leathnú chuig soláthairtí ríomhleabhar agus closleabhar, agus le soláthar agus suiteáil painéil ghréine ar fhoirgnimh scoile.

I rith 2023, chuireamar chun cinn forbairt agus bainistiú **líonra conarthaí cánach** na hÉireann. Tá CCD sínithe ag Éirinn le 76 tír a chlúdaíonn CI, CC, MSU agus CGC, agus tá 74 de na comhaontuithe sin i bhfeidhm faoi láthair. Shínigh Éire Comhaontuithe um Malartú Faisnéise Cánach le 26 dlínse freisin, agus tá gach ceann de na comhaontuithe i bhfeidhm faoi láthair.

I measc na bhforbairtí ar ár líonra conarthaí cánach le linn 2023 bhí:

- caibidlíocht conartha a dhéanamh agus prótacal a shíniú chun íoschaighdeáin BEPS a

chur isteach sa Chomhaontú Raon Feidhme Teoranta le Jersey, agus

- leanúint leis an bpróiseas chun téacsanna sintéiseithe a chomhaontú le comhpháirtithe conartha chun modhnuithe ar ár CCD reatha a léiriú mar a fhoráiltear leis an Ionstraim Iltobhach frith-BEPS.

Feidhmíonn Na Coimisinéirí Ioncaim mar an **tÚdarás Inniúil** chun críche aon díospóidí maidir le faoiseamh ó chánachas dúbailte a d'fhéadfadh teacht chun cinn faoi Chomhaontuithe CCD na hÉireann a réiteach. I rith 2023, réitíomar 51 díospóid den sórt sin, ar bhain 16 acu le leithroinnt nó leithdháileadh brabúis idir Éire agus an tír eile lena mbaineann (praghsanna aistrithe) agus bhain 35 díobh le díospóidí praghsála um chánachas dúbailte (neamhaistrithe) eile (Tábla 11).

Is éard a bhí i gceist leis an obair sin ná **caibidlíocht MAP** le hÚdarás Inniúla eile, dá bhforáiltear faoinár líonra CCD, faoi Choinbhinsiún Eadrána an AE agus faoin Treoir maidir le Sásraí um Réiteach Díospóidí Cánach an AE (Tábla 11). I mí na Samhna 2023, fuair Éire dhá dhámhachtain MAP ón ECFE, mar aitheantas ar ár n-iarrachtaí cásanna MAP a réiteach ar bhealach éifeachtúil agus tráthúil. Fuaireamar dámhachtainí, in éineacht leis an Danmhairg (le haghaidh cásanna praghsála aistrithe) agus leis an nGearmáin (le haghaidh cásanna praghsála neamhaistrithe), mar na dlínsí is éifeachtaí a dhéileáil lena gcomhualach cásanna MAP le linn 2022.

Is comhaontuithe déthaobhacha casta iad RCP lena gcinntear, roimh an tréimhse chuntais lena mbaineann, bonn comhaontaithe le haghaidh praghsáil aistrithe idirbheart casta trasteorann idir cuideachtaí comhlachaithe. Leis an obair a dhéanaimid i gcaibidlíocht RCP le hÚdarás Inniúla tíortha eile, féachtar le cosc a chur ar dhíospóidí praghsála aistrithe a thagann chun cinn agus teastaíonn anailís chuimsitheach agus plé fairsing lenár gComhpháirtithe Conartha chun teacht ar chomhaontú.

In 2023, fuaireamar 16 iarratas ar RCP. Tar éis idirbheartaíocht le hÚdarás Inniúla ó thíortha eile, tugadh 1 iarratas ar RCP chun críche agus tharraing cáiníocóir siar 1 iarratas ar RCP (Tábla 12). Ina theannta sin, rinneadh dul chun cinn suntasach maidir le 4 RCP le linn 2023, rud a d'fhág gur tugadh chun críche iad go luath in 2024.

Leanamar ag caibidlíocht, aontú agus cur i bhfeidhm tionscnamh nua maidir le AEOI. Leis an **Treoir ón gComhairle Eorpach maidir le Comhar Riaracháin (DAC) 7**, a trasúidh go hiomlán i ndlí na hÉireann in 2022, ceanglaítear ar **oibreoirí ardán digiteach** ioncam a thuill díoltóirí a bhíonn ag gabháil don gheilleagar comhroinnte agus gigeanna a thuairisciú. Osclaíodh ár dtairseach clárúcháin ar líne na i mí na Samhna 2023, rud a ligeann d'oibreoirí ardáin atá lonnaithe in Éirinn agus lasmuigh den AE araon a chur in iúl dúinn go bhfuil sé i gceist acu an t-ioncam sin a thuairisciú do na Coimisinéirí Ioncaim. Bhí tuarascálacha ó oibreoirí ardán dlite faoin 31 Eanáir 2024 agus rinneamar an fhaisnéis sin a mhalartú le Ballstáit ábhartha an Aontais i mí Feabhra 2024.

Cé go gclúdaíonn DAC7 malartú faisnéise le Ballstáit eile de chuid an Aontais, foráiltear le Rialacha Tuairiscithe Samplacha an ECFE le haghaidh Faisnéis maidir le hArdán Digiteach (DPI) do mhalartú faisnéise comhchosúla le tíortha áirithe eile nach ballstáit den Aontas iad. Reachtaíodh malartú uathoibríoch an DPI san Acht Airgeadais 2022 agus cuireadh tús leis in 2023. Mar shínitheoir ar Chomhaontú Údarás Inniúil Iltobhach an DPI, féadfaidh muid faisnéis a mhalartú le dlínsí comhpháirtíochta neamh-AE. Ní mór d'oibreoirí ardáin atá cláraithe in Éirinn chun críocha an DPI tuairisceán a thíolacadh leis na Coimisinéirí Ioncaim faoin 31 Eanáir sa bhliain tar éis na tréimhse intuairiscithe. Táthar ag súil go dtarlóidh na chéad mhalartuithe in 2025.

Gné eile de DAC 7 a cuireadh chun feidhme in 2023 ab ea **iniúchtaí comhpháirteacha** a thabhairt isteach, mar a cheanglaítear faoi Airteagal 12a den Treoir. Féadfaidh údarás inniúla Bhallstáit eile an AE iarraidh ar na Coimisinéirí Ioncaim iniúchadh comhpháirteach a dhéanamh

ar cháiníocóir atá cónaitheach in Éirinn ar "leas coiteann nó comhlántach" do na Ballstáit lena mbaineann, agus féadtar a gcuid oifigeach a údarú chun críocha iniúchadh a dhéanamh in Éirinn.

Tá na cearta agus na hoibleagáidí céanna ag cáiníocóirí na hÉireann a roghnaítear le haghaidh iniúchadh comhpháirteach maidir leis an iniúchadh sin amhail is dá mba idirghabháil chomhlíontachta é a rinne oifigigh de chuid na gCoimisinéirí Ioncaim amháin. Tá feidhm ag na forálacha nua maidir le tréimhsí dar tús an 1 Eanáir 2024 nó dá éis.

Comhaontaíodh Creat Tuairiscithe Cripteassócmhainní an ECFE agus Comhchaighdeán Tuairiscithe leasaithe in 2022. Éileoidh an creat tuairiscithe faoi na comhaontuithe seo ar Sholáthraithe Seirbhíse Cripteashócmhainní sonraí a sholáthar maidir le gach **idirbheart cripteashócmhainní** ábhartha ag a n-úsáideoirí.

Tar éis caibidlíochtaí ina raibh ról gníomhach ag Éirinn, ghlac an Chomhairle Eorpach **DAC8** go déanach in 2023. Chuige sin, beidh ar Sholáthraithe Seirbhíse Cripteashócmhainní atá bunaithe san Aontas agus nach bhfuil bunaithe san Aontas araon gach idirbheart cripteashócmhainní ábhartha sa dlínse ina bhfuil úsáideoirí intuairiscithe acu san Aontas a thuairisciú. Tar éis an trasuí, táthar ag súil go ndéanfar na chéad mhalartuithe ar idirbhearta cripteashócmhainní ábhartha faoi DAC8 in 2027. I mí na Samhna 2023, chuaigh Éire isteach i 47 dlínse eile chun ráiteas comhpháirteach a eisiúint chun gealltanais a thabhairt maidir le malartuithe faoin gcreat faoi 2027.

Treochtaí agus Comhar Custam

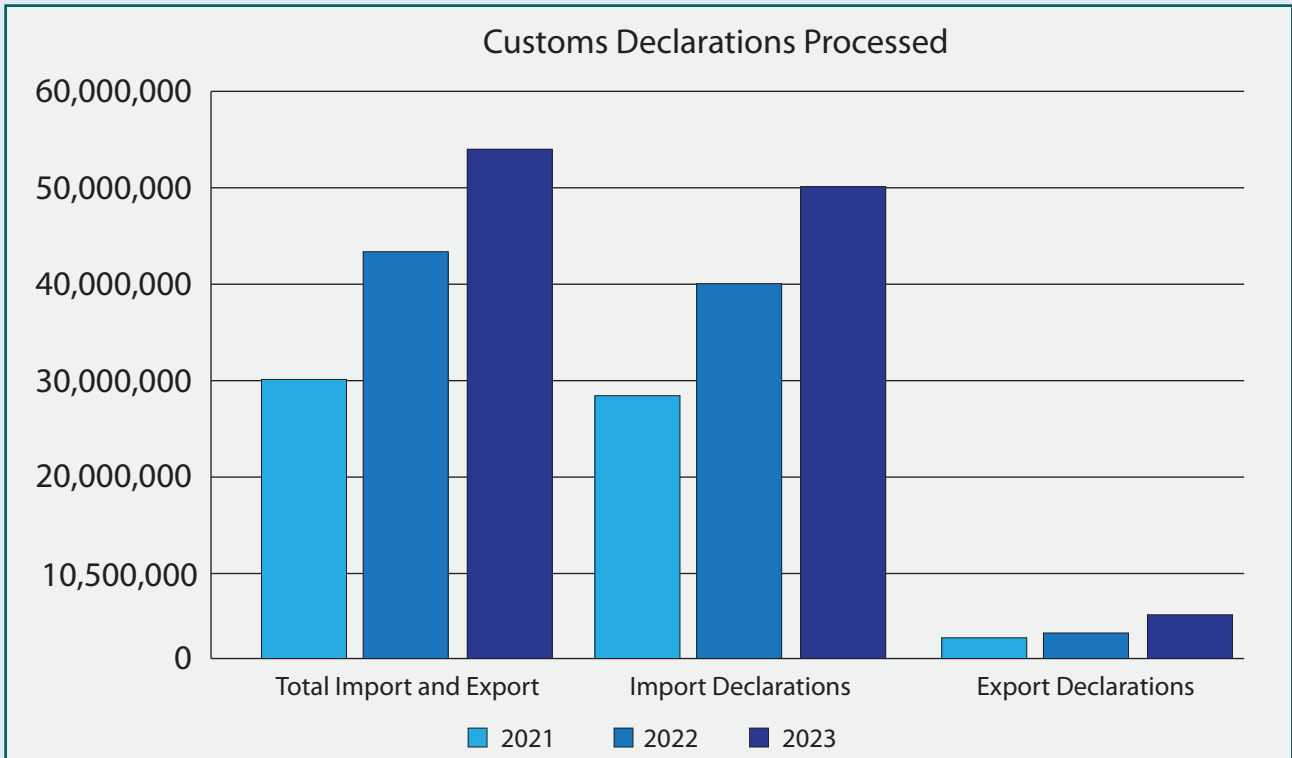
Tá gá le rialuithe custam chun sláinte an phobail a chosaint, chun sábháilteacht bia agus caighdeán táirgí a chinntiú, chun gnóthaí an Aontais a chosaint ar iomaíocht idirnáisiúnta éagórach agus chun poist a chaomhnú d'oibrithe Eorpacha, oibrithe Éireannacha san áireamh. Agus na rialuithe riachtanacha á gcur chun feidhme againn, féachaimid le trádáil dhlísteanach a éascú chun gluaiseacht chomh tapa agus chomh héifeachtúil agus is féidir, agus bhíomar ar thús cadhnaíochta maidir le tacú le hiarrachtaí domhanda aghaidh a thabhairt ar neamhchomhlíontacht chun cothrom na Féinne a áirithiú d'oibreoírí eacnamaíochta san Aontas.

Ar fud an AE, tá dearbhuithe leictreonacha iompórtála custam ag teastáil le haghaidh gach beartán agus pacáiste a thagann ó thíortha neamh-AE, agus mar gheall ar fhás na **ríomhthráchtála**, tá méadú leanúnach tagtha ar ghnóthaí a bhíonn ag plé le córais custam na gCoimisinéirí Ioncaim.

Tá sé tugtha faoi deara ag an Aontas na dúshláin a bhaineann leis an ríomhthráchtáil, ní hamháin do leasanna airgeadais na mBallstát ach, níos tábhachtaí fós, do shláinte agus do shábháilteacht a chuid saoránach, agus tá sé ag iarraidh nós imeachta iompórtála níos trédhearcaí agus níos láidre a chruthú, rud a thacaíonn ní hamháin leis an trádáil idirnáisiúnta agus a spreagann í, ach féachann sé freisin lena áirithiú go mbeidh cothrom na Féinne ann do na gníomhaithe eacnamaíochta uile. I mí na Bealtaine 2023, chuir an Coimisiún Eorpach tograí ar aghaidh le haghaidh athchóiriú cuimsitheach ar dhlí custam an Aontais, agus béim ar leith á leagan ar dhul i ngleic leis na rioscaí bunúsacha a bhaineann le ríomhthráchtáil, fioscach agus neamhfioscach araon. Tá Éire ag cur go gníomhach leis an bplé sin.

Ag féachaint trasna na bliana iomláine, tugadh an bealach glas do 89% de na gluaiseachtaí feithiclí lastais go léir ón mBreatain Mhór go hÉirinn ar theacht isteach dóibh, rud a chiallaíonn gur tháinig siad go saor tríd an gcalafort ábhartha gan gá le haon idirghníomhaíocht bhreise leis na Coimisinéirí Ioncaim ná le haon Ghníomhaireacht Stáit eile, tugadh an bealach oráiste do 9% díobh rud a chiallaíonn go raibh seiceáil doiciméadach nó rialú comhchosúil de dhíth ar na hearraí agus tugadh an bealach dearg do 2% díobh a chiallaíonn go raibh gá le scrúdú fisiceach nó cigireacht ar na hearraí.

Rinneamar 54.2 milliún dearbhú custam a phróiseáil freisin, méadú 11.3 milliún (26%) ó 2022, agus d'fhreagair muid 14,619 gaoch chuig Deasc Chabhrach an Rannóige Custam. D'fhreagair ár Líne Chabhrach Custam 24/7 ar leithligh, a bunaíodh in 2020 chun cabhrú le fiosruithe ó thrádáil agus gnó maidir le himréiteach custam, agus rialuithe iompórtála agus easpórtála, 53,272 gaoch le linn 2023.



Leanann ról na riarachán custaim de bheith ag forbairt ón sprioc thraidisiúnta dleachtanna custaim a fháil ar earraí a iompórtáiltear ó lasmuigh den AE i dtreo an chuspóra leathain maidir le trádáil, sláine Mhargadh Singil an Aontais agus saoránaigh an AE a chosaint.

Ó mhí Feabhra 2022 i leith, mar fhreagairt ar ionsaí míleata na Rúise i gcoinne na hÚcráine, tá an tAontas tar éis a chóras smachtbhannaí a leathnú, lena n-áirítear bearta sriantacha spriocdhírthe (smachtbhannaí aonair), smachtbhannaí eacnamaíocha agus bearta taidhleoireachta.

Tá oibleagáid againn faoi Rialachán (AE) Uimh. 269/2014 a áirithiú go ndéanfar na cistí agus na hacmhainní eacnamaíocha uile a bhaineann le daoine agus eintitis atá ar liosta smachtbhannaí an Aontais, atá faoi úinéireacht, i seilbh nó faoi rialú na ndaoine agus na n-eintiteas sin, a reo. Tá oibleagáid orainn freisin a áirithiú nach gcuirfear aon chistí ná acmhainní eacnamaíocha ar fáil, go díreach ná go hindíreach, do na daoine atá i gceist ná ar mhaithe leo.

Tá céimeanna glactha againn, trí chur chuige rioscabhunaithe a ghlacadh, chun eintitis, grúpaí agus daoine aonair atá faoi réir, nó nasctha le daoine aonair nó eintitis atá faoi réir bhearta sriantacha an AE, a shainaithint. Amhail an 31 Nollaig 2023, reoítear aisíocaíochtaí agus aisíocaíochtaí cánach i leith 21 eintiteas mar gheall ar na próisis a chuir muid i bhfeidhm lena chinntiú go gcloítear le bearta sriantacha an AE. De réir oibleagáidí tuairiscithe, thuairiscigh muid sonraí na gcistí reoite do Bhanc Ceannais na hÉireann.

I gcomhréir le cur chuige a chomhaontaigh Ballstáit uile an AE, tá tús curtha againn le hidirghabhálacha comhlíontachta ar eintitis incháinithe atá nasctha le daoine atá liostaithe ar liosta smachtbhannaí an AE, ar leibhéal cuí an CIC, mar fhreagra ar na rioscaí cánach a bhraitear a aithníodh.

Ó thaobh an chustaim de, cuireann na 12 phacáiste smachtbhannaí trádála cosc ar earraí a d'fhéadfaí a úsáid chun tacú leis an iarracht chogaidh a iompórtáil ón Rúis agus chuig an mBealarúis agus iad a easpórtáil chuig an Rúis agus chuig an mBealarúis. In 2023, dhírigh an tAontas, agus fócas na mBallstát, ar a áirithiú nach dtiocfaí timpeall ar na bearta sin. Leanfar leis an bhfócas sin agus táthar ag súil le tuilleadh pacáistí smachtbhannaí in 2024.

Bhí an clár oibre glas le feiceáil go feiceálach freisin ar chlár oibre an bheartais chustam le linn 2023. I mí na Bealtaine, tugadh isteach na rialacháin lena mbunaítear **Sásra Coigeartaithe Carbóin ar Theorainneacha** agus 'dífhoraoisiú' araon. Cuireadh tograí chun cinn freisin chun cosc a chur ar iompórtáil earraí a monaraíodh le saothar éageantais.

Chomh maith leis an bplé ar smachtbhannaí agus ar an gclár oibre glas, bhí an togra ón **gCoimisiún Eorpach maidir le hAthchóiriú Custam** go mór chun tosaigh inár gcuid oibre custam le linn 2023. Tá sé mar aidhm ag an togra athrú ó bhonn a dhéanamh ar an gcaoi a gcuirtear custaim i bhfeidhm agus a fheidhmíonn siad ar leibhéal an AE, agus chuir muid go mór leis an bplé a rinneadh. Ina theannta sin, chuamar i dteagmháil le Ranna trádála agus Ranna Rialtais eile chun a chinntiú go soláthraíonn an togra buntáistí do ghnóthaí de gach méid, tomhaltóir agus riarachán custam. Leanfar leis an bplé ar an bpríomh-mhír oibre seo le linn 2024.

Soláthraíonn an **Coiste Comhairleach Custaim** fóram do na Coimisinéirí Ioncaim agus d'eagraíochtaí ionadaíochta chun dul i gcomhairle agus tuairimí a mhalartú ar chúrsaí custam. Pléann an fóram forbairtí agus tograí i réimse an chustaim, go háirithe ar leibhéal an AE. Tháinig an coiste le chéile ceithre huair in 2023 agus ba é an plean forbartha teicneolaíochta custam a phríomhfhócas, lena n-áirítear scaoileadh an **Chórais Easpórtála Uathoibríoch nua (AES)** i mí an Mhárta.

I measc na n-ábhar eile a pléadh bhí Samhail Oibriúcháin Sprioc Teorann na Ríochta Aontaithe, an Sásra Coigeartaithe Carbóin ar Theorainneacha, faoisimh chustam faoi Chód Custaim an Aontais agus togra an Aontais maidir le hAthchóiriú Custaim.

I mí Iúil 2023, ghlac Éire, a ndearna na Coimisinéirí Ioncaim ionadaíocht uirthi, a seasamh ar **Choimisiún Beartais an WCO** ar feadh téarma dhá bhliain. Dhírigh an plé arís ar nuachóiriú agus ar a chinntiú go leanfaidh an WCO, le tacaíocht óna struchtúir réigiúnacha, de bheith ina cheannaire domhanda i gcúrsaí custam. I measc na réimsí fócais eile bhí maoiniú deontóirí, custaim ghlasa, agus fothú acmhainní.

Tá beirt chomhairleoirí cáilithe WCO ag na Coimisinéirí Ioncaim, Comhairleoir Teicniúil agus Oibriúcháin WCO ar Ríomhthráchtáil agus Comhairleoir WCO i bhForbairt Ceannaireachta agus Bainistíochta, a thacaíonn le forbairt acmhainní WCO agus a chuir ceardlanna ar fáil do bhaill eile den WCO lena n-áirítear an Bhoisnia agus an Heirseagaivéin, an Asarbaiseáin agus Réigiún an Aigéin Chiúin agus na hÁise.

Aghaidh a thabhairt ar Neamhchomhlíontacht

Idirghabhálacha Iniúcháireachta agus Comhlíontachta



291,756 idirghabháil le toradh **€787** milliún, lena n-áirítear ús agus pionóis

Seachaint



85 cás réitithe le toradh **€16.5m**, lena n-áirítear ús agus pionóis

Ionchúisimh



21 contuithe i leith imghabháil & calaois thromchúiseach
190 Ciontú Achomair

Foilseacháin ar Liostaí na Mainnitheoirí Cánach



73 Cás Foilsithe
€25.6m i socraíochtaí, lena n-áirítear ús agus pionóis

Urghabhálacha



Urghabhadh **9,085kg** de dhrugaí, ar luach beagnach **€302m**,
6,837 urghabháil táirgí tobac, ar luach **€63.4m**

Forfheidhmiúchán Fiachais



35,905 cás le toradh **€218.4m**

Aghaidh a thabhairt ar Neamhchomhlíontacht

Léiríonn na rátaí arda comhlíontachta le linn 2023 an rannpháirtíocht dhearfach ó ghnóthaí, ó cháiníocóirí aonair agus ó chleachtóirí cánach lena n-oibleagáidí comhlíontachta cánach, agus an tábhacht a chuireann an tsochaí go ginearálta ar chultúr láidir comhlíontachta saorálaí.

Tacaímid leis an gcultúr seo trí sheirbhísí a chur ar fáil chun é a dhéanamh chomh héasca agus is féidir do cháiníocóirí a n-oibleagáidí cánach a chomhlíonadh agus cé go n-íocann formhór mór na gcáiníocóirí an méid ceart cánach ag an am ceart, is príomhthosaíocht é fós dúinn aghaidh a thabhairt ar gach cineál neamhchomhlíontachta.

Déanaimid monatóireacht ar chomhlíontacht cánach trí raon clár sainaitheantais, measúnaithe agus meastóireachta riosca, mar aon le próisis a fhaigheann tacaíocht ó anailísíocht sonraí fíor-ama agus ceistiú faisnéise cáiníocóirí agus tríú páirtí araon. Cuireann an cur chuige seo ar ár gcumas riosca a aithint agus a chainníochtú, ag cinntiú go ndíríonn ár n-acmhainní comhlíontachta ar an gcáiníocóir neamhchomhlíontach, rud a íoslaghdaíonn an t-ualach riaracháin ar an gcáiníocóir comhlíontach.

Nuair a léiríonn cásanna táscairí neamhchomhlíontachta, tugaimid freagra go bríomhar agus, nuair is cuí, déanaimid idirghabháil riosca faoinár **CIC**. Beartaítear an tslí is éifeachtúla ó thaobh ama agus acmhainní de a leanúint le gach idirghabháil, lena gcuirtear an costas is lú ar an gcáiníocóir agus ar na Coimisinéirí Ioncaim araon, agus aghaidh á tabhairt ar rioscaí a mheastar ag an am céanna.

In 2023, ba ionann an toradh iomlán ónár n-idirghabhálacha iniúchóireachta agus comhlíontachta agus €787 milliún. (Táblaí 14A, 14B agus 14C). Áirítear leis sin €138.5 milliún in ús agus pionóis.

Cuireann ár CIC réimse deiseanna ar fáil do cháiníocóirí a ngnóthaí cánach a a chur ina gceart go deonach, lena n-áirítear féin-athbhreithniú, féincheartú agus nochtadh cáilitheach neamhspreagtha a dhéanamh. Cabhraíonn na deiseanna seo le cáiníocóirí rudaí a chur ina eagar chomh héasca agus is féidir agus ar an gcaoi is cost-éifeachtaí agus is féidir, agus d'fhéadfadh na daoine a bhaineann leas astu tairbhe a bhaint as íosleibhéal pionóis a fhulaingt, agus go ginearálta nach mbeidís i mbaol ionchúisimh nó foilsíú.

Is bac tábhachtach é **foilsíú ar Liostaí na Mainnitheoirí Cánach** inár dtroid i gcoinne na neamhchomhlíontachta, agus foráiltear le halt 1086A den ACC, 1997, go bhfoilsímid na liostaí seo san Iris Oifigiúil laistigh de thrí mhí ó dheireadh gach ráithe ina dtagtar shocraíochtaí comhaontaithe nó ina gcuireann na cúirteanna Cinní Pionóis i bhfeidhm.

Comhaontaíodh agus foilsíodh socraíochtaí cánach arbh ionann iad agus €25.6 milliún (lena n-áirítear thart ar €11.7 milliún in ús agus pionóis), i ndáil le 73 cáiníocóir, i leith 2023 (Táblaí 16 and 17). Foilsíodh freisin 353 cás eile inar gearradh fineálacha agus pionóis cúirte arbh fhiú €2 milliún iad, i leith 2023.

Tugaimid dúshlán gníomhach do ghníomhaíocht sa scáthgheilleagair agus cuireann muid srian ar dheiseanna chun imghabháil cánach agus dleachta d'aon ghnó. Is fianaise é seo ar an raon leathan idirghabhálacha a dhéanaimid a dhíríonn ar chalaíoch, trádáil aindleathach, smuigleáil agus coireacht eagraithe

Rinne muid urghabháil ar os cionn 9,000kg de dhrugaí le linn 2023, ar a raibh luach measta de bheagnach €302 milliún. Áiríodh leis seo urghabháil 2,253kg de chócaon, le luach measta de €157 milliún, a braitheadh ar bord an MV Matthew i mí Mheán Fómhair. Chomh maith leis sin, rinne muid 6,837 urghabháil ar tháirgí tobac aindleathacha, ar luach measta de bhreis agus €63.4 milliún agus urghabháil breis agus 287,000 lítear d'alcól neamhdhlisteanach ar luach measta €1.5 milliún (Táblaí 18 agus 19).

In 2023, mar thoradh ar ionchúisimh na gCoimisinéirí Ioncaim, gearradh fíneálacha cúirte ar bh fhiú €554,180 iad san iomlán i 190 cás achomair agus 21 ciontú coiriúil mar gheall ar chalaos thromchúiseach cánach agus chustaim. Ag deireadh na bliana, bhí 36 cás coiriúil eile os comhair na Cúirte (Tábla 22).

Cláir Chomhlíontachta

Tá bonn cásanna deighilte againn, rud a léiríonn an timpeallacht náisiúnta agus idirnáisiúnta cánach agus custaim atá ag athrú, agus oibríonn muid clár comhlíontachta rioscabhunaithe atá leabaithe inár ngnáthchláir ghnó.

Díríonn ár gcláir chomhlíontachta bhliantúla ar réimsí riosca éagsúla agus ar earnálacha gnó, amhail tógáil, miondíola, mórdíola, na meáin shóisialta, seirbhísí digiteacha, mearbhia agus fáilteachas (Tábla 15).

Tá úsáid na **n-ardán ar líne agus na meán sóisialta** chun gníomhaíochtaí gnó a dhéanamh ag fáil níos forleithne le blianta beaga anuas, agus níl aon difríocht idir na hoibleagáidí cánach atá ag daoine a ghníomhaíonn ar na hardáin sin agus na hoibleagáidí cánach a bhaineann le daoine aonair agus le gnóthaí atá ag feidhmiú in aon earnáil eile den gheilleagar.

Le linn 2023, d'eisigh muid 142 fógra comhlíontachta Leibhéal 1 agus 78 Leibhéal 2 chuig daoine aonair a bhí ag gabháil do ghníomhaíochtaí gnó trí ardán ar líne agus a d'fhéadfadh a bheith ag fáil ioncaim, bronntanais, úsáid saor in aisce d'earraí nó seirbhísí, airgeadraí fíorúla nó licíní ó na hardáin seo. Cuireann fógraí comhlíontachta Leibhéal 1 a n-oibleagáidí i gcuimhne d'fhaighteoirí agus spreagtar iad chun féin-athbhreithniú a dhéanamh ar an seasamh cánach atá acu faoi seach agus gníomhú a dhéanamh chun é a thabhairt chun rialtachta más gá. Is í an aidhm atá le hidirghabhálacha Leibhéal 2 ná aghaidh a thabhairt ar neamhchomhlíontacht an cháinócóra, agus d'fhéadfadh sé sin a bheith i bhfoirm athbhreithnithe agus seiceálacha rioscabhunaithe, scrúdaithe ar shaincheist amháin laistigh de thuairisceán cánach, nó iniúchadh iomlán.

In 2022, chuir muid tús le clár seiceálacha ar gach fostóir a bhain leas as an **SFPF** lena chinntiú gur chomhlíon fostóirí na critéir incháilitheachta, agus thar aon rud eile, gur íocadh an t-airgead a bhí i gceist i gceart le fostaithe. Rinneadh tuilleadh seiceálacha comhlíontachta, nuair a bhí sé cuí, bunaithe ar na hathbhreithnithe riosca sin.

Lean ár gcuid oibre sa réimse seo ar aghaidh le linn 2023 agus faoi dheireadh na bliana tugadh 9,310 idirghabháil maidir le 8,494 fostóir chun críche, le toradh €207.9 milliún, arb ionann é agus níos lú ná 3% de na fóirdheontais SFPF go léir a íocadh agus creidmheasanna ÁSPC a éilíodh le linn shaolré na scéime. Léiríonn na torthaí seo go raibh leibhéal ard comhlíontachta ag formhór na bhfostóirí a ghlac páirt sa scéim. Tá 267 cás ina bhfuil seiceálacha comhlíontachta eile ar siúl faoi láthair, rud a fhágann go mbeidh seiceáil comhlíontachta déanta ar a n-incháilitheacht don scéim ar beagnach 17% de na fostóirí uile a d'éiligh an fóirdheontas.

Leanamar orainn ag breathnú ar **ioncam cíosa** mar chuid dár n-obair comhlíontachta, ag baint úsáide as sonraí cíosa tríú páirtí chun a bheith mar fhaisnéis dár bpróiseas roghnúcháin cásanna. Tá beagnach 850 idirghabháil comhlíontachta déanta i leith an tionscadail seo go dtí seo, le toradh €6.1 milliún.

Lean **trádálaithe neamhchónaitheacha ar líne** a dhíolann earraí agus seirbhísí digiteacha le tomhaltóirí Éireannacha de bheith ina réimse inar dhírigh muid air lenár ngníomhaíochtaí comhlíontachta le linn 2023. Tacaímid go gníomhach le trádálaithe neamhchónaitheacha chun a n-oibleagáidí CBL a chomhlíonadh, agus oibrímid freisin chun dul i ngleic le príomhrioscaí comhlíontachta CBL. Mar thoradh ar chomhoibriú le comhghleacaithe i mBallstáit an AE chun príomhbhearta comhlíontachta a chur chun cinn, tá creat comhlíontachta trasteorann níos láidre ann, agus méadú ar an Malartú Faisnéise (EOI) faoi Chúnamh Frithpháirteach maidir le

comhlíonadh CBL ríomhthráchtála.

Le linn 2023, d'oibríomar chun na hacmhainní atá ar fáil a neartú chun tacú le comhlíontacht CBL na ngnóthaí ar líne a dhéanann trádáil ar bhonn trasteorann. Go háirithe, bhí rannpháirtíocht shuntasach againn le hinstiúidí airgeadais na hÉireann agus na hEorpa, le soláthraithe seirbhísí íocaíochta agus le comhlachtaí ionadaíocha tionscail chun a chinntiú go n-éireodh le cur i bhfeidhm an tionscaimh AE, an **Lárchóras Leictreonach Faisnéise Íocaíochta (CESOP)**.

Faoin tionscnamh seo, ceanglaítear orthu siúd a sholáthraíonn seirbhísí do ghnólachtaí Éireannacha sonraí a chur isteach maidir le luach na n-íocaíochtaí trasteorann a fuarthas ó thomhaltóirí an Aontais ón 1 Eanáir 2024. Ní mór na sonraí seo a sholáthar do na riaracháin chánach i ngach ceann de na Ballstáit ina soláthraítear na seirbhísí. Le linn 2023, d'oibríomar leis an Roinn Airgeadais chun na forálacha reachtaíochta cuí a thabhairt isteach chun tacú le CESOP agus rinneamar na forbairtí teicniúla riachtanacha chun cur ar chumas phróiseas clárúcháin CESOP oscailt an 1 Feabhra 2024. D'fhoilsíomar treoir chuimsitheach freisin maidir le CESOP ar ár suíomh idirlín.

Bhí ról feiceálach ag **earnáil na tógála** arís inár gcláir chomhlíontachta in 2023, i bhfianaise an leibhéil riosca a bhí i gceist chomh maith leis an méadú leanúnach ar ghníomhaíochtaí tógála. Bhain toradh de beagnach €30 milliún le gníomhaíochtaí comhlíontachta a bhain leis an earnáil tógála, lena n-áirítear €4 mhiliún in ús agus pionóis Bhí na hidirghabhálacha seo dírithe go príomha ar rioscaí CBL, Cánach Conarthaí Iomchuí agus (ÍMAT) Fostóra, agus leanamar freisin ag déanamh monatóireachta ar an mbealach ar bhain an earnáil seo leas as scéimeanna tacaíochta paidéime.

Leanaimid orainn ag déanamh iniúchtaí **praghsála aistrithe** rioscabhunaithe agus idirghabhálacha comhlíontachta praghsála aistrithe eile, chun aghaidh a thabhairt go réamhghníomhach ar dhúshláin na timpeallachta cánach idirnáisiúnta. Sa tréimhse 2015 go dtí deireadh 2023, tá tús curtha againn le 58 idirghabháil comhlíontachta praghsála aistrithe, a bhfuil 33 díobh tugtha chun críche.

Mar thoradh ar na hidirghabhálacha críochnaithe seo, tá toradh €748 milliún ann, lena n-áirítear €233 milliún in ús agus pionóis, agus srian ar chaillteanais trádála de €952 milliún, arb ionann é agus éifeacht CC de €119 milliún. Ina theannta sin, rinneadh measúnuithe leasaithe CC, le CC tearcíochta de thart ar €44 milliún aitheanta, mar thoradh ar idirghabhálacha comhlíontachta praghsála aistrithe. Tá formhór na measúnaithe leasaithe seo faoi achomharc faoi láthair.

Úsáid Sonraí, Faisnéise agus Anailísíocht

Bainimid úsáid fhorleathan as tuairisceáin cháiníocóra, faisnéis tríú páirtí, faisnéis agus foinsí eile atá ar fáil dúinn chun táscairí neamhchomhlíontachta a aithint agus chun ár dtuiscint ar rioscaí earnála a fheabhsú. Leanaimid ar aghaidh freisin ag treisiú ár sealúchais sonraí agus ár gcumas i dtreo ard-anailísíocht chun ár dtuiscint ar an iompar comhlíontachta cánach agus dleachta a neartú.

Cuireann an cur chuige seo ar ár gcumas teagmhas, scála agus suntasacht an riosca a shainaithint agus chun díriú ar ár n-acmhainní chun imghabháil cánach agus dleachta, calaois, coireacht eagraithe, trádáil agus smuigleáil aindleathach a chosc nó aghaidh a thabhairt orthu.

Cuireann réimse leathan tríú páirtithe tuairisceáin faisnéise ar fáil dúinn, agus bainimid úsáid fhorleathan as an bhfaisnéis seo inár dtionscadail anailísíochta sonraí. Áirítear leis seo faisnéis ó cheannaitheoirí, comhlachtaí Rialtais, instiúidí airgeadais, agus cineálacha áirithe idirghabhálaithe. Déanaimid na sonraí a bhailítear ó na **tuairisceáin tríú páirtí** seo a mheitseáil lenár dtaifid, agus déanaimid crostagairt eatarthu siúd agus dearbhuithe cáiníocóirí. Cuireann sé seo ar ár gcumas aird a tharraingt ar neamhréireachtaí agus na neamhthíolaiceoirí

sin a d'fhéadfadh a bheith i mbun gníomhaíochta trádála a aithint. Is féidir na sonraí seo a úsáid freisin chun tionscadail chomhlíontachta a chinneadh a d'fhéadfaí a dhéanamh amach anseo.

Tá anailísíocht sonraí lárnach freisin inár gcuid oibre chun feidhmíocht ár gcóras riosca a mheas agus a fheabhsú, mar shampla ár n-uirlis Riosca, Meastóireacht agus Próifiliú le haghaidh cáin agus ár Clár Roghnaithe um Idirghabháil Riosca Custam. Leanann muid d'úsáid a bhaint as teicnící anailísíocht chun measúnú a dhéanamh ar thionchar ár ngníomhartha ar iompar cáiníocóirí.

Cuireann ár gcóras riosca fíor-ama ÍMAT agus CBL ar ár gcumas freagairt go tapa do rioscaí a thagann chun cinn, agus feabhsáimid rialacha riosca ar bhonn leanúnach chun a chinntiú go soláthraímid freagairt éifeachtach ar neamhchomhlíontacht i mbonn cásanna ÍMAT agus CBL.

Is foinse ríthábhachtach eile faisnéise é an **EOI** idir riaracháin chánach a úsáideann muid chun imghabháil cánach agus seachaint cánach a bhrath agus a chosc, agus chun feidhmiú ceart na reachtaíochta cánach náisiúnta in Éirinn a chinntiú. Éascaítear na malartuithe seo trí ionstraimí éagsúla dlí, agus féadtar iad a dhéanamh go huathoibríoch nó le hiarratas.

Tá samplaí de chuid de na malartuithe uathoibríocha lena raibh muid rannpháirteach le linn 2023 leagtha amach thíos.

- Rinneamar faisnéis faoi chuntais airgeadais a mhalartú go huathoibríoch, lena n-áirítear sonraí cuntas bainc agus sonraí infheistíochtaí, le 111 dlínse eile. Tugann an malartú seo eolas dúinn maidir le cuntais arna gcoinneáil thar lear ag tomhaltóirí Éireannacha, agus déanann muid an fhaisnéis sin a chrostagairt le tuairisceáin chánach chun a chinntiú go bhfuiltear tar éis sócmhainní agus ioncaim uile thar lear a dhearbhu, de réir mar is cuí.
- I gcomhréir leis an DAC1, leanamar orainn ag malartú faisnéise le Ballstáit eile de chuid an AE faoi na cúig chatagóir seo a leanas: úinéireacht agus ioncam ó mhaoin, ioncam ó fhostaíocht, táillí stiúrthóra, pinsin agus táirgí árachais saoil.
- Faoi DAC6 mhalartaíomar 250 tuairisceán faisnéise faoi shocraíochtaí agus d'fhéadfaí iad sin a úsáid le haghaidh dianphleanáil cánach trasteorann le Ballstáit eile de chuid an AE.
- Mhalartaíomar sonraí Tír de Réir Tíre le 62 dhlínse a bhaineann le hioncam, brabúis, cánaíocht agus táscairí eile de ghníomhaíochtaí eacnamaíochta de chuid FIN móra. Tógtar na sonraí seo ó thuarascálacha a cheanglaítear ar FIN móra a thíolacadh i ngach dlínse a dhéanann an grúpa gnó iontu, agus úsáidimid an fhaisnéis seo chun bonn eolais a chur faoi mheasúnachtaí riosca ardleibhéil maidir le praghsáil aistrithe agus chun rioscaí eile a bhaineann le BEPS a mheas.
- Sholáthraíomar sonraí faoi 38 tuairim trasteorann a eisíodh in 2023 le dlínsí eile. Rinneadh an malartú sin i gcomhréir lenár dtiomantas do thrédhearcacht cánach idirnáisiúnta, agus le tionscnaimh an AE agus na ECFE chun EOI a neartú idir údaráis chánach i réimse na rialuithe cánach.

Féadann Ballstáit an AE agus tíortha eile iarratais shonracha a dhéanamh ar EOI trí **Chúnamh Frithpháirteach**. Soláthraíonn agus baineann muid leas as sin trí fhaisnéis airgeadais agus eile a roinnt agus imscrúduithe comhoibríocha laistigh de chreat oibre reachtacha. Le linn 2023, fuair muid 2,081 iarratas ó Bhallstáit an AE agus thíortha eile agus rinne muid 362 iarratas den chineál seo (féach Tábla 23).

Chomh maith leis sin, fuair muid 51 cumarsáid maidir le Assistance Mutuelle ó Oifig Eorpach Frith-Chalaoise (OLAF). Baineann mórán de na hiarratais faighte le riosca sonracha custam i ndáil le haicmiúchán, luacháil nó bunús.

Ceanglaítear ar institiúidí airgeadais agus ar chomhlachtaí ainmnithe eile, de réir dlí, **Tuairiscí ar Idirbhearta Amhrasta** a dhéanamh má tá údar acu lena chreidiúint go raibh nó go bhfuil

cliant i mbun sciúradh airgid nó maoiniú sceimhlitheoireachta. Is cuid lárnach iad na tuairiscí seo den phróifíl riosca iomlán do cháiniócoirí aonair, agus scrúdaítear agus déantar measúnú ar gach tuairisc a fhaightear chun neamhchomhlíontacht a aithint agus aghaidh a thabhairt air ina dhiaidh sin. Le linn 2023, fuaireamar os cionn 72,900 tuairisc, arb ionann é agus méadú 73% i gcomparáid le 2022.

Ag Díriú agus ag Cur Isteach ar Gníomhaíochtaí sa Scáthgheilleagar

Is tosaíocht eagraíochtúil dúinn i gcónaí é dúshlán a chur roimh gníomhaíocht scáthgheilleagair agus srian gníomhach a chur ar dheiseanna le haghaidh imghabháil cánach agus dleachta lántoiliúil. Is fianaise é seo ar an raon leathan idirghabhálacha a dhéanaimid a dhíríonn ar chalaíoch, trádáil aindleathach, smuigleáil agus coireacht eagraithe

In 2023, chuireamar tionscadal trasrannóige comhordaithe i bhfeidhm lena gcinntítear cur chuige comhsheasmhach, dírithe agus intomhaiste maidir le riosca scáthgheilleagair a bhainistiú in earnálacha traidisiúnta agus éiritheacha atá ag teacht chun cinn. Tá grúpa stiúrtha maoirseachta le hionadaithe sinsearach baintíochta ónár Rannóga éagsúla oibríochta, Beartais agus Reachtaíochta agus an Ard-Chuntasóra agus Pleanála Straitéisí tar éis líonraí trasrannóige a bhunú agus tá siad i gceannas ar chur i bhfeidhm mholtaí an tionscadail.

Cinntíonn na líonraí seo go gcuirtear beartais agus próisis chomhsheasmhacha i bhfeidhm chun faisnéis a bhailiú agus a roinnt agus comhoibriú go himmheánach agus le gníomhaireachtaí Rialtais eile chun barr feabhais a chur ar úsáid acmhainní. Tá méadú ar líon na n-oibríochtaí ilghníomhaireachta agus allamuigh ina phríomhchuspóir don tionscadal.

Breithiúnas na Cúirte Uachtaraí in Na Coimisinéirí Ioncaim v. Karshan (Lár na Tíre) Teo. t/a Domino's Pizza

I mí Dheireadh Fómhair 2023, thug an Chúirt Uachtarach breithiúnas tábhachtach ar na príomhthosca a bhí le meas agus stádas fostaíochta duine aonair á rangú chun críocha TF. Bhain an cás le cibé acu an raibh na tiománaithe seachadta lena mbaineann ina gconraitheoirí neamhspleácha faoi chonradh le haghaidh seirbhís agus incháinithe faoi Sceideal D den ACC 1997, nó fostaíochta faoi chonradh seirbhíse agus incháinithe faoi Sceideal E den Acht sin tríd an gcóras ÍMAT.

Sheas an cinneadh d'aonghuth le tuairim na gCoimisinéirí Ioncaim gur fostaíochta chun críocha TF iad na tiománaithe seachadta a bhí ag obair don ghnó lena mbaineann. Tá sé tábhachtach a thabhairt faoi deara, áfach, go bhfuil impleachtaí forleathana ag an mbreithiúnas ar fud na n-earnálacha go léir, agus nach bhfuil sé teoranta do thiománaithe seachadta i gcoitinne ná do na hoibrithe aonair sa chás sonrach seo

Agus a bhreithiúnas á thabhairt aige, leag an Breitheamh Brian Murray amach creat cúig chéim ar cheart é a úsáid chun cinneadh a dhéanamh faoi cé acu an conradh seirbhíse nó seirbhíse atá i gceist, agus thug sé soiléireacht shuntasach ar na cúrsaí sin.

Tar éis an breithiúnas seo a thabhairt, d'eisíomar preasráiteas ag meabhrú do ghnólachtaí go bhfuil siad freagrach as a chinntiú go n-asbhaintear na cánacha cearta ó phá a bhfostaithe (lena n-áirítear íocaíochtaí tuarastail agus aon phá barúlach a fuarthas) agus íocadh tríd an gcóras ÍMAT ag an am ceart.

Mholamar freisin do gach gnó a bhí ag fostú conraitheoirí, fochonraitheoirí nó oibrithe eile ar bhonn féinfhostaíochta iad féin a chur ar an eolas ar shonraí an bhreithiúnais agus athbhreithniú a dhéanamh ar mhúnla a bhfórsa saothair ina fhianaise sin, ag tabhairt aird ar leith ar shocruithe sonracha atá i bhfeidhm le gach duine aonair lena mbaineann chun a mheas ar cheart conradh seirbhíse nó conradh le haghaidh seirbhíse a bheith i bhfeidhm.

Sa chás go gcreideann gnóthaí go bhféadfadh sé go ndearna siad mí-aicmiú ar oibrí mar dhuine féinfhostaithe seachas mar fhostaí, ba chóir dóibh na céimeanna riachtanacha a ghlacadh chun a ngnóthaí cánach a thabhairt chun rialtacht de réir ár gCód Cleachtas na maidir le hdirghabháil Comhlíontachta na gCoimisinéirí Ioncaim.

Le roinnt míonna anuas, bhíomar ag obair le comhghleacaithe sa RCS agus sa Coimisiún um Chaidreamh san Áit Oibre chun an Cód Cleachtas reatha maidir le Stádas Fostaíochta a Chinneadh (Fostaithe nó Féinfhostaithe) a nuashonrú. Foilseofar Cód Cleachtas nuashonraithe, mar aon le treoirí na gCoimisinéirí Ioncaim ar bhreithiúnas na Cúirte Uachtaraí agus a thionchar ar stádas fostaíochta daoine aonair chun críocha cánach, sna seachtainí amach romhainn.

Cuireann ár **nAonad Comh-Imscrúduithe** go mór lenár stráitéis fhoriomlán idirghabhálacha, ag reáchtáil oibríochtaí neamhspleácha de chuid na gCoimisinéirí Ioncaim agus ag obair go han-éifeachtach le hAonad Imscrúdaithe Speisialta na RCS. Bímid i dteagmháil freisin leis an CCÁO chun aghaidh a thabhairt ar réimsí imní fhrithpháirtigh ar fud raon earnálacha eacnamaíocha, ag roinnt faisnéise faoi chuimsiú Comhaontuithe Comhroinnte Sonraí agus Meamram Tuisceana atá ann idir na Coimisinéirí Ioncaim agus an dá ghníomhaireacht.

Tá an earnáil tógála fós ina príomhréimse fócais don obair seo agus i rith 2023 thugamar 577 cuairt neamhspleácha ar láithreáin tógála inar chuir ár n-oifigigh agallamh ar 791 conraitheoir, fochonraitheoir agus fostaí chun iad a chur ar an eolas maidir lena ndualgais chomhlíontachta agus reachtúla eile. Chomh maith leis sin thug ár n-oifigigh 671 cuairt eile ar láithreáin tógála i gcomhar leis an RCS agus chuir siad 2,257 duine eile faoi agallamh. Mar thoradh ar na gníomhaíochtaí seo, cláraíodh 76 duine mar fhostaithe nua, agus athrangáíodh ocht fochonraitheoirí eile mar fhostaithe.

Chomh maith le cuairteanna ar láithreáin tógála, thugamar faoi 3,356 cuairt eile le linn 2023, ar bhonn neamhspleách nó i gcomhar le gníomhaireachtaí eile, thar réimse gnóthaí i dtaca le cineálacha éagsúla gníomhaíochta scáthgheilleagair. Mar thoradh ar na cuairteanna seo, cláraíodh 248 duine aonair mar fhostaithe nua. Dhírigh na cuairteanna seo ar earnálacha inar sainaithníodh rioscaí a bhaineann le híocaíochtaí airgid agus aicmiú fostaíochta, amhail gruaig agus áilleacht, trádáil na n-ainmhithe tí, bia agus dí beir leat, carwashes agus cúiréirí agus gnóthaí seachadta. Trí anailísíocht sonraí a úsáid chun tuiscint níos fearr a fháil ar an airgead tirim agus ar an ngeilleagar fíorúil airgid, chuidigh sé le cásanna riosca aonair agus sistéamach a shainaithint ar fud bhonn cásanna.

Leanaimid orainn ag forbairt bearta chun dul i ngleic leis an riosca calaoise CBL, agus is gné thábhachtach é comhoibriú déthaobhach leis na Ballstáit maidir le gníomhaíochtaí calaoiseacha CBL trasteorann chun an riosca sin a bhainistiú. Bímid i mbun caidrimh le gníomhaireachtaí idirnáisiúnta agus fóraim, lena n-áirítear EUROFISC agus Eagraíocht Idirnáisiúnta na gCóras Riartha Cánach chun eolas a roinnt i ndáil le treochothaí ag teacht chun cinn agus an deachleachtas.

Le linn 2023, d'ardaigh muid measúnuithe cánach as ar eascair dliteanais bhreise CBL de €5 mhilliún, agus chuireamar 13 chlárúchán CBL ar ceal nuair a léiríodh go raibh gníomhaíocht chalaioiseach ann. Scríobh muid chuig 56 soláthraithe eachtracha chun iad a chur ar an eolas faoi na cealúcháin.

Tá príomhfhreagracht orainn **na drugaí rialaithe a chosc, a bhrath, a idircheapadh agus a urghabháil** a bheartaítear iad a smuigleáil, nó a iompórtáil isteach sa Stát nó a easpórtáil amach as an Stát go neamhdhleathach. Tacaíonn ár gcur chuige idirghabhála drugaí le Straitéis Náisiúnta Drugaí na hÉireann "Dochar a Laghdú, ag tacú le téarnamh: *Freagra sláinte-bhunaithe ar úsáid drugaí agus alcóil in Éirinn 2017 – 2025*".

Bainimid úsáid as cur chuige rioscabhunaithe maidir lenár straitéis braite agus idirghabhála agus oibrímid i gcomhar lenár gcomhpháirtithe náisiúnta agus idirnáisiúnta forfheidhmithe dlí chun na príomhshlabhraí soláthair atá mar chuid de thrádáil na ndrugaí aindleathacha a aithint agus a dhíchóimeáil.

Tá teicnící smuigleála agus ceilte ag éirí níos cruthaithí agus níos casta, agus tá an cumas agus na hacmhainní acu siúd lena mbaineann a gcuid modheolaíochtaí a oiriúnú go tapa. Tá sé sin níos measa fós mar gheall cé chomh forleathan agus suntasach is atá gluaiseacht idirnáisiúnta daoine, feithiclí agus lasta chomh maith le nádúr trasteorann na coireachta eagraithe. Baineann cuid de na teicnící ceilte is casta atá aimsithe againn le spásanna saintógtha laistigh de limistéar dín trucaílí cuisneora agus boscaí capall, agus brath cócaoin a bhí líonta i gcoinsíneacht gualaigh.

Tá ár gcuid oibre i gcoinne coireanna drugaí forleathan agus ilghnéitheach, agus déanaimid

monatóireacht leanúnach ar threochtaí agus ar fhorbairt sa réimse seo chun a chinntiú go n-úsáidimid ár n-acmhainní agus go dtugtar tosaíocht do rioscaí ar an mbealach is éifeachtaí.

Oibrímid lenár gcomhpháirtithe forfheidhmithe dlí chun faisnéis a mhalartú agus faisnéis a roinnt. Ar leibhéal náisiúnta, oibríonn muid go dlúth leis an nGarda Síochána, go háirithe le Biúró an Gharda Síochána um Dhrugaí agus Coireacht Eagraithe, i gcomhfhiosruithe agus comhoibríochtaí. I rith 2023, bhíomar rannpháirteach i 82 seachadadh rialaithe drugaí as a dtáinig 46 gabháil, chomh maith le 42 chomhoibríocht le Biúró Náisiúnta an Gharda Síochána um Dhrugaí agus Choireacht Eagraithe.

Tá comhpháirtíochtaí láidre agus straitéiseacha againn freisin le comhlachtaí idirnáisiúnta amhail an tIonad um Oibríochtaí agus Anailís Mhuirí-Támhsuanaigh (MAOC-N) i Liospóin, Europol, Interpol, an EDC agus gníomhaireachtaí forfheidhmithe dlí i dtíortha eile.

Le linn 2023, bhí ár bhfoirne bainteach le 9,217 urghabháil drugaí, agus mar thoradh air sin gabhadh 9,085kg de dhrugaí ar luach thart ar €302 milliún. Tá sonraí maidir le roinnt oibríochtaí suntasacha a rinneadh leagtha amach thíos.

Luach €8.4 milliún de hearóin gafa ag Aerfort Weston

Rinneadh an urghabháil seo mar chuid d'oibríocht bunaithe ar fhaisnéis ina raibh Seirbhís Custam na gCoimisinéirí Ioncaim, An Garda Síochána, MAOC-(N) agus Custaim na Fraince rannpháirteach. Aimsíodh thart ar 60kg hearóin folaithe i gcúl an aerárthaigh éadroma, agus gabhadh agus cúisíodh beirt mar chuid den oibríocht seo.



Urghabháil ag Aerfort Weston

Luach €11.4 milliún de chócaon gafa ag Europort Ros Láir

Rinneadh an ghabháil seo le cúnamh ó cheann dár scanóirí soghluaiste x-ghathach agus madra brathadóra, Dáithí. Aimsíodh thart ar 163kg de chócaon a bhí folaithe i mbosca capall agus gabhadh beirt.



Urghabháil ag Europort Ros Láir agus an madra brathadóra Dáithí

Ár dTeorainneacha Muirí a Chosaint



R.C.C. Suirbhéir and R.C.C. Faire

Tá ár nAonad Muirí sainfheidhmeach, atá lonnaithe i gCorcaigh, freagrach as monatóireacht agus patrólú a dhéanamh ar 3,173 ciliméadar de chósta na hÉireann.

Tá dhá Chuitéar Custam ag an Aonad Muirí faoi láthair, an R.C.C. Suirbhéir agus an R.C.C. Faire I mí Lúnasa 2023, áfach, shíniomar conradh chun Cuitéar Custam nua a sheachadadh in áit an R.C.C. Suirbhéir, atá i mbun seirbhíse ó 2004.

Táthar ag súil go mbeidh sé i mbun seirbhíse in 2025, beidh ardchórais loingseoireachta agus faireachais feistithe ar an mbád nua chun cur leis an gcaighdeán agus raon na n-acmhainní ar féidir lenár nAonad Muirí a úsáid ina gcuid oibre riachtanach, chun díriú ar thrádáil aindleathach, smuigleáil agus coireacht eagraithe sa réimse muirí. Comhlíonfaidh sé caighdeáin rialaithe astaíochtaí Leibhéal III freisin do Limistéir Rialaithe Astaíochtaí arna n-ainmniú faoi MARPOL larscríbhinn VI, lena chinntiú go ndéanfar ár rialuithe teorann ar bhealach atá tíosach ar fhuinneamh agus inbhuanaithe ó thaobh an chomhshaoil de.

Oibríonn ár bhfoirne muirí go dlúth lenár bhfoirne forfheidhmithe talamhbhunaithe chun limistéir ardriosca feadh an chósta a chlúdach, ag baint úsáide as sócmhainní ar nós scanóirí soghluaiste x-ghathaithe agus ár bhfoirne madraí brathadóra. Tá ról ríthábhachtach ag pobail cois cósta, pearsanra muirí agus an lucht luamhaireachta a thacaíonn linn freisin lenár dteorainneacha muirí a chosaint.

Tá an tionscnamh Faire Drugaí Cósta ar an bhfód le breis agus 30 bliain. D'éirigh go han-mhaith leis an tionscnamh seo chun feasacht a ardú i measc pobail cois cósta, agus an réimse leathan gnóthaí agus grúpaí a oibríonn ar muir, faoi tháscairí riosca ar chóir dóibh a bheith airdeallach faoi agus bealach a chur ar fáil chun aon ghníomhaíochtaí amhrasacha a thuairisciú faoi rún.

Chomh maith leis sin, is ball muid den Chomh-Thascfhórsa, atá comhdhéanta de Sheirbhís Custam na gCoimisinéirí loncaim, den Gharda Síochána agus de Sheirbhís Chabhlaigh na hÉireann. Tá comhoibriú idir na baill ríthábhachtach do rath a cuid oibríochtaí, agus úsáideann gach gníomhaireacht a cumais agus a tacair scileanna iomlána chun cur chuige comhordaithe a chinntiú chun dul i ngleic leis an mbagairt a bhaineann le smuigleáil drugaí.

Sampla iontach de chomhoibriú rathúil idir na Coimisinéirí loncaim agus ár gcomhpháirtithe forfheidhmithe dlí ab ea

oibríocht, le tacaíocht ó shócmhainní an Chabhlaigh agus an Aerchóir agus ó phearsanra idirghníomhaireachta, a tharla i Meán Fómhair 2023 de bhun faisnéise a bhain le gluaiseachtaí an bulciompróra MV Matthew agus an bháid iascaigh Castlemore.

Oibríocht thar a bheith casta agus dinimiciúil a bhí ann, rinneadh monatóireacht ar ghluaiseachtaí an MV Matthew agus é ar an mbealach ó Mheiriceá Theas sular stopadh an soithigh ar deireadh amach ó chósta theas na hÉireann. Mar thoradh ar an oibríocht seo, gabhadh 2,253kg de chócaon, ar luach €157 milliún, agus gabhadh ochtar a bhí faoi amhras agus tugadh os comhair na gcúirteanna iad ina dhiaidh sin.

Ba é seo an chéad uair a thug na Coimisinéirí Ioncainm údaráis d'fhoireann Sciathán Fiannóglaigh an Airm d'Óglaigh na hÉireann chun gníomhú mar Oifigigh Custam faoi fhorálacha an Achta Custam 2015, chun dul ar bord árthaigh ar muir.



M.V. Matthew

Tá ról ríthábhachtach ag ár ngníomhaireachtaí forfheidhmithe dlí idirnáisiúnta freisin chun toradh rathúil a bhaint amach le hoibríochtaí mar seo. Sa chás seo, bhí ról lárnach ag an MAOC-N i mbainistiú na faisnéise, ag cinntiú go ndearna údaráis forfheidhmithe ó Éirinn, ó Mheiriceá, ón RA agus ón bhFrainc a nuashonrú i bhfíor-am de réir mar is gá.



Bronnadh a rinneadh ag na Gradaim Dhomhanda Custam

Mar aitheantas ar thábhacht na hoibríochta seo, agus ar an tábhacht a bhaineann le rannpháirtíocht idir comhpháirtithe nua agus seanbhunaithe chun tabhairt faoi chur chuige comhordaithe i leith na bagartha a bhaineann le hiompórtáil drugaí san fhearann muirí, bronnadh comhdhámhachtain ar na Coimisinéirí Ioncainm agus ar Sciathán Fiannóglaigh an Airm d'Óglaigh na hÉireann ag na Gradaim Dhomhanda Custam i mí Eanáir 2024.

Baineann ár bhfoirne forfheidhmithe talambhunaithe úsáid freisin as na modhanna agus na teicneolaíochtaí braite is déanaí chun cabhrú linn teorainneacha an Aontais a chosaint ó thrádáil aindleathach, smuigleáil agus coireacht eagraithe. Inár gcalafoirt agus inár n-aerfoirt, úsáideann ár bhfoirne réimse trealaimh, ó scanóirí soghluaiste x-ghathaithe go bogearraí próifílithe agus faisnéise chun cabhrú le rioscaí a aithint agus díriú isteach orthu. Ina theannta sin, tá ról lárnach ag ár bhfoirne madraí brathadóra lenár gcur chuige chun dul i ngleic leis an mbagairt a bhaineann le trádáil agus smuigleáil aindleathach.

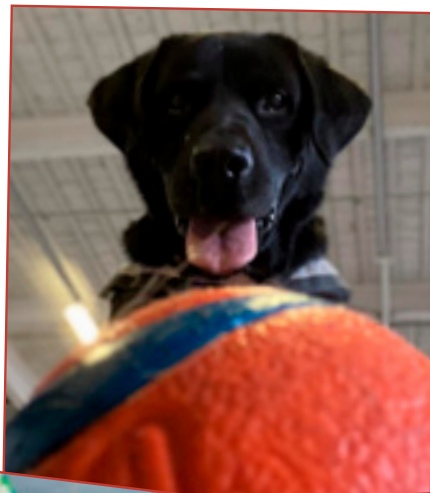
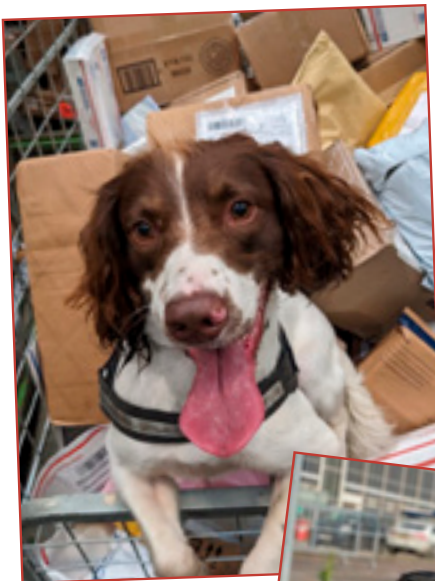
Is acmhainn náisiúnta iad ár madraí brathadóra agus féadtar iad a chur ag obair ar fud na tíre, ag brath ar riachtanais oibríochtúla, chun oibriú i gcomhar le foirne forfheidhmithe ag gach príomhchalafoirt, aerfort agus ionad poist, chomh maith le háitribh seolta lasta. Tacaíonn siad go rialta freisin le hoibríochtaí comhordaithe go náisiúnta, agus déantar go leor díobh ar bhonn ilghníomhaireachta.

Tá 25 madra brathadóra againn inár gclár cainínigh faoi láthair agus táimid an-bhródúil as an obair a dhéanann siad chun cabhrú le méideanna suntasacha drugaí, toitíní agus airgead tirim a eascraíonn as gníomhaíochtaí coiriúla a bhrath. Mar thoradh ar go leor dá mbrath, cuireadh ciontuithe rathúla i bhfeidhm agus d'éirigh leo cur isteach ar ghníomhaíochtaí coiriúla. Le linn 2023, bronnadh Gradam Golden Paw um Fhorfheidhmiú an Dí de chuid Gadharchumann na hÉireann ar Robbie.

Sa phictiúr thíos tá cuid dár madraí brathadóra eile: Gus, Bruno, Sam, Merlin agus Harley.



Madra Brathadóra Robbie



Madraí Brathadóra Gus, Bruno, Sam, Merlin agus Harley

Dírímid ar gach céim den slabhra soláthair atá mar chuid de thrádáil aindleathach tobac, ag aithint agus ag díriú ar smuigleáil, táirgeadh, dáileadh agus díol táirgí den sórt sin chun ár sprioc a bhaint amach maidir leis an gcéanna a urghabháil agus, nuair a fhéadtar, iad siúd atá freagrach a ionchúiseamh.

Tá ár n-éachtaí sa réimse seo mar thoradh ar chomhoibriú leanúnach agus comhroinnt faisnéise le gníomhaireachtaí eile forfheidhmithe dlí náisiúnta agus idirnáisiúnta, mar aon lenár gcomhghleacaithe i gcomhlachtaí lena n-áirítear OLAF, Europol agus EDC.

Cuidíonn ár modhanna próifílithe agus braite linn:

- anailís a dhéanamh ar nádúr agus ar mhéid na faidhbe,
- faisnéis a fhorbairt agus a roinnt ar bhonn náisiúnta agus idirnáisiúnta,
- lastas, feithiclí, bagáiste agus pacáistí poist a shainaithint agus a scagadh chun soláthar táirgí tobac aindleathacha a idircheapadh, agus
- ag cinntiú go mbaintear sárúsáid as acmhainní chun díriú ar an riosca ag pointí iompórtála agus laistigh den tír.

In 2023, ba é an toradh a bhí ar ár ngníomhaíochtaí spriocdhírithé ná urghabháil os cionn 69.5 milliún toitín aindleathacha ar luach €55.7 milliún (Tábla 19). Ghabh muid 10,191 kg tobac freisin ar luach €7.7 milliún. Tá sonraí maidir le roinnt urghabhálacha suntasacha ar tháirgí tobac leagtha amach thíos.

9.8 milliún toitín gafa i gCo. Lú

Rinneadh an oibríocht seo bunaithe ar fhaisnéis le cabhair ó bhrathadóir madra, Toby, agus le tacaíocht ón nGarda Síochána. Thángthas ar na toitíní, ar luach measta €8.2 milliún, tar éis cuardach a dhéanamh ar fheithicil agus b'ionann iad agus cailteanas poitéinsil €6.4 milliún don Stáitchiste.



Urghabhálacha Toitíní i gCo. Lú



Urghabhálacha Tobac i gCo na Mí

Luach €500,000 de thobac coganta gafa i gCo. na Mí

Rinneadh an urghabháil seo mar thoradh ar phróifíliú riosca, nuair a chuardaigh oifigigh de chuid na gCoimisinéirí Ioncaim áitreabh tráchtála agus nuair a d'aimsigh siad thart ar 960kg de thobac coganta.

In 2023, gabhadh 287,763 lítear alcóil ar luach measta os cionn €1.5 milliún. Chomh maith, ghlac Éire páirt in oibríochtaí ilnáisiúnta le Ballstáit eile, ag díriú isteach ar ghluaiseachtaí calaoiseacha táirgí alcóil.

Príomhthosaíocht chorparáideach dúinn is ea an chalaos bhreosla agus, bunaithe ar an bhfianaise go dtí seo, táimid sásta go bhfuil ár straitéis fhoriomlán éifeachtach chun dul i ngleic leis an trádáil aindleathach i dtáirgí breosla. In 2023, ghabhamar 1,800 lítear d'ola bhreosla mharcáilte agus leanfaimid orainn de bheith ar an airdeall i ndáil le treochoirneacha agus rioscaí atá ag

teacht chun cinn sa réimse seo.

Le linn 2023 leanamar freisin leis na hullmhúcháin chun marcóir breosla nua, ACCUTRACE™ Plus, a thabhairt isteach, agus a cuireadh chun feidhme i ngach Ballstát i mí Eanáir 2024. Cuireann sé seo go mór le réimse marcóirí fíoscacha na hÉireann chun córas marcála atá láidir cheana féin a neartú tuilleadh agus cinnteoidh sé go maolófar na rioscaí a bhaineann le sciúradh breosla a mhéid is féidir.

Ó 2015 i leith, d'oibrigh Éirinn agus an Ríocht Aontaithe marcóir comhpháirteach, Accutrace™ S10, mar cheann de raon beart chun aghaidh a thabhairt ar rioscaí calaoise breosla. Tá sé cruthaithe go bhfuil an cur chuige comhoibritheach maidir le córais mharcála fíoscacha a ailíniú sa dá dhlíne an-éifeachtach agus go leanfar le húsáid Accutrace™ S10 mar an marcóir comhpháirteach. Ag tógáil ar an gcur chuige comhoibritheach seo, glacadh leis an marcóir nua i dTuaisceart Éireann agus sa Bhreatain Mhór i mí Eanáir 2024. Tacóidh an ailíniú breise idir chórais mharcála na hÉireann agus an Ríochta Aontaithe le comhiarrachtaí leanúnacha chun dul i ngleic le calaois bhreosla sa dá dhlíne.

Faoi fhorálacha urghabhála airgid thirim san Acht um Fháiltas ó Choireacht (arna Leasú), 2005, coinníonn muid suimeanna airgid de €1,000 nó níos mó nuair a bhíonn amhras ann gur fáiltas ó ghníomhaíocht choiriúil an t-airgead, nó go bhfuil sé beartaithe é a úsáid. Nuair a choinnítear airgead tirim, déanann muid iarratas chuig na cúirteanna ag iarraidh tuilleadh ama chun foinse an airgid a fhiosrú. Nuair a bheidh siad sásta leis an iarratas, féadfaidh na cúirteanna ordú coinneála a dheonú chun ligean dúinn imscrúdú cuimsitheach a dhéanamh. I gcásanna ina mbunaítear naisc le coiriúlacht, déanaimid iarratas chuig na cúirte ar ordú forghéillte.

In 2023, deonaíodh orduithe coinneála dúinn maidir le 35 cás, chun go ndéanfaí imscrúdú ar mhéideanna airgid thirim arbh ionann iad agus €2,782,503 (Tábla 20), agus deonaíodh orduithe forghéillte maidir le 26 cás d'urghabhálacha airgid choiriúil ar luach €343,217 iad (Tábla 21).

Foráiltear i Rialacháin an AE dár gcaingean in aghaidh **earraí góchumtha, falsa nó bradacha**. Déanaimid braith rialta ar earraí góchumtha ag calafoirt, aerfoirt agus moil phoist na tíre mar thoradh ar phróifíliú riosca. Déantar mórán de na hearraí góchumtha a bhraitear agus a choinnítear a idircheapadh i moil phoist nó cúiréara, agus go seoltar siad chuig daoine a cheannaigh iad ar an idirlín. Ó am go chéile aimsítear coinsíneachtaí níos mó i gcoimeádáin loingseoireachta.

Le linn 2023, bhraith muid 19,599 earra góchumtha amhrasta ar luach thart ar €7.9 milliún. I measc raon na n-earraí góchumtha a urghabhadh, tá earraí leictreonacha, cosmaidí, fóin phóca/oiriúintí, éadaí agus seodra, agus is ón tSín, Hong Cong agus an Tuirc a thagann an chuid is mó díobh.

Cothromaíocht, Trédhearcacht agus Éifeachtacht a Chinntiú

Is é ár misean ná freastal ar an bpobal trí na cánacha agus dleachtanna atá dlite don Stát a bhailiú go cothrom agus go héifeachtach. Dá bhrí sin, tá sé thar a bheith tábhachtach dúinn a chinntiú go bhfeidhmíonn an córas cánach agus custaim ar bhealach atá cothrom, trédhearcach agus éifeachtach, agus nach n-úsáidtear reachtaíocht chánach, creidmheasanna agus liúntais ar bhealach nach raibh beartaithe leis an reachtaíocht.

Déanann muid ár sealúchais fhorleathana sonraí a threisiú go réamhghníomhach chun scéimeanna agus idirbhearta a chruthaíonn buntáiste cánach éagórach dóibh siúd lena mbaineann a aithint, agus chun dul i ngleic leo siúd a léiríonn táscairí neamhchomhlíontachta a bhaineann le seachaint cánach.

Tá dhá Bhrairse Frithsheachanta tiomnaithe againn, ina bhfuil foireann iniúcháirí a bhfuil sárthaithí acu chomh maith le hardchumas anailíseach. Le linn 2023, chuireamar 85 cás

seachanta cánach i gcrích le toradh os cionn €16.5 milliún, lena n-áirítear €5.2 milliún in ús agus pionóis. Ina theannta sin, ag deireadh 2023, bhíomar gníomhach ag tabhairt aghaidh ar 342 cás a bhain le seachaint cánach féideartha, a bhain le 35 idirbheart.

I measc na dtrí struchtúr idirbhirt a mheastar a bheith do-ghlactha faoi láthair mar sheachaint cánach do-ghlactha, agus atá faoi bhainistíocht ghníomhach tionscadail, tá:

- sraith chasta idirbheart a dhéanann cáiníocóirí le cuideachtaí bainteacha, arb é a bpríomhchuspóir airgead tirim a asbhaint ar bheagán dliteanais chánach ghaolmhara nó gan aon dliteanas cánach gaolmhar,
- mí-úsáid a bhaint as faoiseamh CGC scair-ar-scair agus is é an príomhchuspóir ná dliteanais phearsanta CGC a sheachaint ar dhíol scaireanna, agus
- mí-úsáid a bhaint as faoiseamh sonracha CGC tríd an tréimhse úinéireachta a athshocrú chun an faoiseamh a éileamh agus dliteanas CGC a sheachaint.

Le linn 2023, thug an Chúirt Achomhairc breithiúnas tábhachtach, a bhain le hidirghabháil a tosaíodh roimh 2018, inár bhfabhar. Bhain an cás le héilimh ar chaillteanais trádála agus mar thoradh ar sin, gineadh caillteanas trádála bréagach a d'úsáid an cáiníocóir ansin i gcoinne foinsí ioncaim eile sa bhliain chun a ndliteanas cánach a laghdú. D'éirigh leis na Coimisinéirí Ioncaim cur i gcoinne na scéime ag an CAC agus ag an Ard-Chúirt araon roimh bhreithiúnas na Cúirte Achomhairc agus, amhail an 31 Márta 2024, shocraigh 53 den 231 cáiníocóir a bhí páirteach sa scéim a n-achomhairc a raibh dliteanais €7.5 milliún orthu, lena n-áirítear €2.5 milliún in ús agus pionóis.

Is cuid lárnach dár gcreat oibre foriomlán comhlíontachta ná an **imghabháil eischósta a shainaitheint**, díriú uirthi agus aghaidh a thabhairt uirthi. Tá ár gcuid oibre chun iad siúd a rinne iarracht cuntais, struchtúir nó sócmhainní eischósta a úsáid chun a n-oibleagáidí cánach a sheachaint tacaithe ag tabhairt isteach raon forálacha reachtacha, lena gcuimsítear bearta frithsheachanta spriocdhírthe agus sonracha éagsúla lena n-áirítear an **Rial Ghinearálta um Fhrithsheachaint**. Bainimid an úsáid is fearr freisin as an raon iomlán cumhachtaí reachtúla agus líonraí sonraí atá ar fáil dúinn chun faisnéis a fháil ó institiúidí airgeadais agus ó thríú páirtithe, chomh maith le EOI le dlínsí eile.

Bhí baint ghníomhach againn freisin le forbairt na gcóras, na struchtúr agus na líonraí a theastaíonn chun léiriú praiticiúil a thabhairt ar chomhoibriú idirnáisiúnta sa réimse seo, agus táimid go hiomlán rannpháirteach leis an Acht um Chomhlíontacht Cánach Cuntas Eachtrach (FATCA), ar comhaontú comhroinnte faisnéise é idir Éirinn agus Meiriceá. In 2023, chuireamar tuilleadh idirghabhálacha i gcrích maidir le cásanna a roghnaíodh trí úsáid a bhaint as faisnéis a fuarthas faoin FATCA agus bhí €438,215 mar thoradh ar na cásanna seo, lena áiríodh os cionn €172,000 in ús agus pionóis.

Cuireann tionscnaimh éagsúla DAC agus Comhthuairisciú Caighdeánach, rochtain ar fáil do riaracháin chánach, lena n-áirítear na Coimisinéirí Ioncaim, ar an-chuid fhaisnéis faoi shócmhainní eischósta agus ioncam a gcónaitheoirí. Tá an t-athbhreithniú ar fhaisnéis a fhaightear faoi na bearta seo ina chuid lárnach dár bpróisis próifílithe agus measúnaithe riosca.

Déanaimid imscrúdaithe ina aimsímid cásanna **d'imghabháil agus calaois thromchúiseach cánach agus dleachta**, ag iarraidh na smachtbhannaí dlíthiúla iomlána atá ar fáil a chur i bhfeidhm, chun tromchúis na himghabhála atá i gceist a léiriú.

In 2023, chuireamar naoi gcás d'imghabháil thromchúiseach amhrasta faoi bhráid an Stiúrthóra Ionchúiseamh Poiblí chun imeachtaí coiriúla a bhreithniú. Sa tréimhse chéanna d'ordaigh an SIP imeachtaí coiriúla a thionscnamh i 13 chás.

Ina theannta sin, daingníodh an 21 ciontú seo a leanas as imghabháil thromchúiseach cánach agus dleachta os comhair na gcúirteanna.

- 13 ciontú i leith cionta tromchúiseacha cánach, ar gearradh pianbhreitheanna coimeádta idir 12 mhí agus trí bliana (ar fionraí go hiomlán) ina leith i naoi gcás, agus gearradh idir 180 agus 240 uair an chloig de sheirbhís phobail in ionad pianbhreitheanna coimeádta i dtrí chás. Gearradh fineálacha iomlána €30,200 i gcúig chás.
- Ocht gciontú i gcionta tromchúiseacha dleachta, ar gearradh pianbhreitheanna coimeádta idir dhá mhí agus dhá bhliain orthu i gcúig chás (cuireadh ceithre cinn díobh ar fionraí go hiomlán agus cuireadh ceann amháin díobh ar fionraí go páirteach) agus 240 uair an chloig seirbhíse pobail, in ionad pianbhreithe coimeádta, i gcás amháin. Gearradh fineálacha iomlána €27,700 i gcúig chás.

Ag deireadh 2023, bhí 20 cás d'imghabháil thromchúiseach nó de chalaouis á n-imscrúdú agus tá 36 cás eile os comhair na gcúirteanna faoi láthair (Tábla 22).

Bailiú Fiachais

Tá cur chuige saincheaptha againn maidir le bailiú fiachais, a léiríonn struchtúr deighilte cásbhainistíochta ár mbonn cásanna. Cuireann an cur chuige seo ar ár gcumas a bheith sofhreagrúil maidir le hiompar cáiníocóirí agus cuireann sé solúbthacht níos fearr ar fáil ó thaobh ár n-acmhainní bainistíochta fiachais a chomhoiriúnú chun cur i gcoinne riosca bailithe cánach.

Tréimhse an-chorraitheach agus eisceachtúil a bhí ann le ceithre bliana anuas inar cuireadh ár ngníomhaíocht forfheidhmithe ar fionraí ar feadh tréimhse fada ama. Tá sé seo tar éis tionchar a imirt ar thráthúlacht na híocaíochta agus ar leibhéal an fhiachais. Ag deireadh 2019, b'ionann an fiachas a bhí ar fáil lena bhailiú agus €0.9 billiún i gcomparáid le €1.4 billiún ag deireadh 2023. Tá ár gcóras **DMS**, a d'fhorbraíomar in 2019, dírithe go hiomlán anois ar na dliteanais amuigh seo.

Tá a fhios againn, áfach, go bhféadfadh cúinsí a bheith ann ina bhféadfadh deacrachtaí sealadacha sreafa airgid a bheith ag cáiníocóirí nó ag gnóthaí a mbeadh tionchar acu ar a gcumas a n-oibleagáidí cánach leanúnacha a chomhlíonadh ar bhonn tráthúil. Sa chás go mbíonn sé deacair ar ghnóthaí nó ar cháiníocóirí a ndualgais íocaíochta cánach reatha a chomhlíonadh, is é an cur chuige is fearr, agus a bhí fíor i gcónaí, ná gur chóir dul i dteagmháil linn a luaithe a thosaíonn deacrachtaí den sórt sin ag teacht chun cinn ionas gur féidir teacht ar réiteach comhaontaithe.

Tá cuntas teiste cruthaithe againn maidir le socruithe íocaíochta solúbtha a chomhaontú, a chuireann cúinsí airgeadais san áireamh i ngach cás maidir lena gcumas íocaíocht a dhéanamh. Ní chuirfidh muid tús le himeachtaí forfheidhmithe a thionscnamh i gcásanna ina bhfuil **rannpháirtíocht fhiúntach** ón gcáiníocóir, agus déanaimid gach iarracht dul i dteagmháil le cáiníocóirí sula dtosóimid ar ghníomh forfheidhmiúcháin.

Is fógrapháirtí muid do gach **Scrúdaitheoireacht**, agus nuair a bhíonn ár seasamh ar thogra á chinneadh againn, déanaimid iniúchadh ar an ionchas réasúnta go mairfidh an chuideachta agus breithnímid leas na gcreidiúnaithe go léir, lena n-áirítear fostaithe. Is rannpháirtí cuiditheach muid sa **SCARP** freisin. As 32 cás a tíolacadh in 2023, roghnaigh muid 27.

Déileálaimid le gach cás aonair ar a thuillteanas féin, agus go ginearálta tacaíonn muid le cás nó le hiarratas chun imeachtaí dócmhainneachta a thionscnamh mura bhfuil neamhchomhlíontacht le hAchtanna Cánacha i gceist nó má tá faisnéis neamhiomlán curtha ar fáil ag an gcuideachta nó faisnéis nach bhfuil ag teacht le faisnéis na gCoimisinéirí Ioncaim. Sa chás gur tíolacadh tuairisceáin cothrom le dáta, tá comhaontú ann maidir leis na dliteanais amuigh, tá rannpháirtíocht dhearfach agus nochtadh iomlán ar shócmhainní agus ar dhliteanais, beimid go hiomlán rannpháirteach de réir aidhmeanna na reachtaíochta.

Scéim Stórasaithe Fiachais

Le linn 2023, leanamar ar aghaidh ag tacú le gnóthaí a bhain leas as an SSF chun a chinntiú gur chomhlíon siad coinníollacha na scéime agus gur choinnigh siad a príomhbhuntaistí, lena n-áirítear páirceáil leanúnach an fhiachais ag an ráta úis stórasaithe laghdaithe de 3% (i gcomparáid leis an gcaighdeán 8%/10%), agus íocaíocht an fhiachais stórasaithe a iarchur go dtí an 1 Bealtaine 2024. I mí Feabhra 2024, d'fhógair an tAire Airgeadais, Michael McGrath T.D., feabhsú suntasach eile ar an scéim, trínar laghdaíodh an ráta úis 3% a bhain le fiachas stórasaithe go 0%.

Chuireamar tús le feachtais for-rochtana spriocdhírthe do ghnóthaí a bhfuil fiachas ar ardluach acu sa stóras chun a bpleananna íocaíochta a phlé agus chun comhairle a thabhairt maidir leis na roghanna íocaíochta atá ar fáil chun a bhfiachas a íoc, lena n-áirítear socruithe íocaíochta solúbtha atá curtha in oiriúint dá gcúinsí aonair. D'oibríomar freisin le grúpaí tionscail de chuid na hearnála chun aghaidh a thabhairt ar na dúshláin a thagann chun cinn do ghnóthaí ina n-earnálacha ar leith. Leanann an obair seo ar aghaidh go dtí 2024, agus reáchtáladh roinnt seimineár gréasáin agus imeachtaí eolais roimh an 1 Bealtaine 2024.

Ní gá do ghnóthaí a bhfiachas stórasaithe ar fad a íoc faoin 1 Bealtaine 2024. Roimh an dáta sin, áfach, táthar ag súil go rachaidh siad i dteagmháil go fóinteach le Rannóg na nArd-Bhailitheoirí chun plean a aontú maidir leis an gcaoi a dtabharfar aghaidh ar an bhfiachas. Nuair is gá, is féidir le gnóthaí Socraíochtaí Tráthíocaíochtaí (ST) saincheaptha a chomhaontú chun a bhfiachas stórasaithe a íoc thar thréimhse ama chomhaontaithe. Tá raon solúbthachtaí mar chuid den áis ST, go háirithe maidir le suim na híocaíochta tosaigh chun an ST agus thréimhse an tsocraithe a ghníomhachtú, chun comhaontú plean íocaíochta saincheaptha a éascú agus chun freastal ar chúinsí sonracha gach gnó.

In 2023, mar bheart simplithe chun an t-ualach riaracháin ar ghnóthaí a mhaolú, leasaíomar na tairseacha chun doiciméid tacaíochta a uaslódáil agus iarratas á dhéanamh ar ST. Roimhe seo, i gcás suimeanna níos mó ná €5,000, bhí gá le doiciméid tacaíochta i bhfoirm ráitis bhainc sé mhí agus réamhaisnéisí sreafa airgid, chomh maith le cuntais bhainistíochta le haghaidh suimeanna níos mó ná €100,000. Rinneadh na tairseacha seo a chuíchóiriú, agus mar a sheasann sé, is tairseach amháin de €50,000 atá i bhfeidhm sula mbeidh aon cháipéisíocht tacaíochta ag teastáil.

Príomhbheart inmharthanachta gnó é dliteanais reatha a íoc, agus tá sé fós ina phríomhchoinníoll den scéim go ndéantar cánacha reatha a thíolacadh agus a íoc de réir mar a bhíonn siad dlite. Aithnímid go bhfuil deacrachtaí sealadacha sreafa airgid ag roinnt gnóthaí go fóill a mbíonn tionchar acu ar a gcumas oibleagáidí cánach a chomhlíonadh ar bhonn tráthúil, agus tá sé rithábhachtach go dtéann gnóthaí a bhfuil deacrachtaí íocaíochta acu i dteagmháil linn chomh luath agus is féidir. Mar is gnách, i gcás ina bhfuil rannpháirtíocht fhiúntach ann, oibreoidimid le gnóthaí inmharthana chun socruithe íocaíochta atá inghlactha go frithpháirteach a chomhaontú, seachas roghanna forfheidhmiúcháin a úsáid.

Comhoibriú

Comhoibrímid go héifeachtach le raon leathan Ranna agus gníomhaireachtaí eile, go náisiúnta agus go hidirnáisiúnta araon, chun imghabháil cánach de gach cineál a chomhrac, lena n-áirítear calaois, smuigleáil agus cineálacha eile coiriúlachta agus chun tacú le cuspóirí trádála agus rialála dlísteanacha agus iad a éascú. Tá samplaí, seachas liosta uileghabhálach, dár gcomhoibriú náisiúnta agus idirnáisiúnta leagtha amach thíos.

Samplaí dár gComhoibríthe Náisiúnta

Tá ról rithábhachtach againn mar chuid den fhreagra náisiúnta aghaidh a thabhairt ar thrádáil aindleathach, smuigleáil agus coireacht eagraithe. Chuige sin:

- Oibrímid go han-dlúth leis an nGarda Síochána, leis an CAB, leis an tSeirbhís Chabhlaigh agus leis na Fórsaí Cosanta, ag soláthar tacaíocht oibríochta, faisnéise agus ábhartha frithpháirteach, agus 17 ball foirne tugtha ar iasacht don CAB.
- Glacann muid páirt san Fhóram Maoirseachta ar Dhruaí, atá faoi threoir na Roinne Sláinte, agus a dhéanann maoirsiú ar fheidhmiú “Straitéis Náisiúnta an Rialtais maidir le

Drugáí 2017–2025”.

- Comhoibrímid le DSPCA agus le gníomhaireachtaí eile maidir le trádáil mhídhleathach ainmhithe.
- Déanaimid comhordú ar fhorfheidhmiú agus ar thascradh earraí agus táirgí toirmisceithe agus srianta thar ceann ár gcomhghleacaithe sa RTBM, in Údarás Sábháilteachta Bia na hÉireann, RFTF, an Údarás Rialála Táirgí Sláinte agus sa Choimisiún um Iomaíocht agus Cosaint Tomhaltóirí.
- Oibrímid freisin le raon leathan údaráis inniúla náisiúnta, amhail an Gníomhaireacht um Chaomhnú Comhshaoil, an Coimisiún um Rialáil Cumarsáide agus an tÚdarás Sláinte agus Sábháilteachta chun a chinntiú nach gcuireann táirgí atá ceaptha do mhargadh an AE tomhaltóirí ná oibrithe i mbaol, agus nach mbeidh tionchar ag táirgí iompórtáilte ar leasanna eile an phobail amhail an comhshaoil, slándáil agus trádáil chóir.

Déanaimid ár gcuid ag tacú le trádáil dhlisteanach le go mbogfadh is go n-oibreodh sé chomh tapa agus chomh héifeachtúil agus is féidir, agus ag an am céanna riosca comhlíontachta a bhainistiú go héifeachtach agus dul i ngleic le trádáil neamhdhlisteanach. Sa gcomhthéacs sin:

- Roinnimid sonraí fíor-ama go córasach leis an RTBM agus le FSS araon maidir le coinsíneachtaí isteach atá le teacht isteach sa Stát. Éascaíonn sé seo sreabhadh éifeachtúil earraí trínár gcalafoirt agus aerfoirt ó thríú tíortha.
- Oibrímid i gcomhpháirt leis an RTBM, le Údarás Sábháilteachta Bia na hÉireann agus le FSS ar an Scéim Táscaire Gheografaigh don Fhuisce agus don Phoitín Éireannach.
- Comhoibrímid leis an Údarás Slándála Príobháidí chun faisnéis a mhalartú, de réir an Achta um Sheirbhísí Slándála Príobháidí, 2004, agus an ACC, 1997 chun tacú le rialú an tionscail slándála príobháidí.
- Oibrímid le Comhairle Cathrach Bhaile Átha Cliath maidir le dul i ngleic le neamhchomhlíonadh maidir le dramhaíl comhshaoil.
- Oibrímid go dlúth leis an Údarás Forfheidhmithe Corparáidí, ag malartú faisnéise chun cabhrú le dlí na gcuideachtaí agus reachtaíocht chánach a fhorfheidhmiú, agus tá Oifigeach Idirchaidrimh na gCoimisinéirí loncaim bunaithe faoi Mheamram Gealltanais sínithe.

Oibrímid go dlúth freisin le comhghleacaithe sa Roinn Dlí agus Cirt agus le raon gníomhaireachtaí eile chun faisnéis riosca maidir le gluaiseachtaí paisinéirí a bhailiú agus a scaipeadh trí Aonad Faisnéise Paisinéirí na hÉireann.

Samplaí dár gComhoibrithe Idirnáisiúnta

Oibrímid go dlúth le go leor comhlachtaí agus gníomhaireachtaí idirnáisiúnta chun dul i ngleic le bagairtí tromchúiseacha agus eagraithe coireachta ag an bhfoinse. I ndáil leis sin:

- Tá oifigigh tugtha ar iasacht againn do EUROPOL sa Háig, d’Ambasáid na hÉireann sa Ríocht Aontaithe (RA) don MAOC-N i Liospóin agus Buanionadaíocht na hÉireann atá lonnaithe sa Bhruiséil.
- Oibríonn muid go dlúth le HMRC agus le gníomhaireachtaí eile um fhorfheidhmiú dlí i dTuaisceart Éireann.
- Oibrímid le Seirbhís Póilíneachta Thuaisceart Éireann (PSNI), leis an nGarda Síochána, le HMRC, leis an CAB, agus leis an nGníomhaireacht Náisiúnta Coireachta chun tús áite a thabhairt do réimse na calaoise fíoscacha trí Thascfhórsa Idirghníomhaireachta trasdlínse a bunaíodh faoin gComhaontú um Thús Nua.

- Is príomhpháirtithe muid ag an gComhdháil Bhliantúil um Choiriúlacht Trasteorann, imeacht chomhoibríoch idir ionadaithe ghníomhaireachtaí forfheidhmithe dlí agus eagraíochtaí gaolmhara i réimse an chomhraic in aghaidh na coiriúlachta eagraithe ar dhá thaobh den teorainn.
- Tá muid ag leanúint orainn de bheith i mbun caidrimh le Coimisiún an AE agus le Ballstáit eile AE ar fheidhmiú leanúnach na gcóras Inrianaitheachta agus Gnéithe Slándála do tháirgí tobac, mar a iarrtar faoi dhlí an AE.

Glacaimid páirt freisin i Meitheal an AE um Fhorfheidhmiú an Dlí (Custaim) agus glacaimid páirt ghníomhach i ngníomhaíochtaí an EDC chun aghaidh a thabhairt ar na bagairtí a bhaineann le calaois agus smuigleáil.

Coimisiún Beartais na hEagraíochta Domhanda Custaim

Is í an EDC maor na gcaighdeán custaim idirnáisiúnta agus aithnítear í freisin mar ghuth an phobail chustaim dhomhanda, ag cabhrú le riaracháin chustaim chun rialuithe a chur i bhfeidhm go héifeachtach, agus trádáil dhlísteanach a éascú go héifeachtúil ag an am céanna. Oibríonn an EDC i gcomhar le riaracháin chustaim lena n-áirítear Éirinn, agus cuireann sí fóram ar fáil le haghaidh idirphlé agus malartú taithí idir údaráis na mBallstát.

An 1 Iúil 2023, ghlac Éirinn suíochán ar Choimisiún Beartais an EDC ar feadh téarma dhá bhliain. Pléann an Coimisiún Beartais le ceisteanna leathana beartais a bhaineann le gníomhaíochtaí an EDC agus cuireann sé tús le staidéir ar bheartais, ar chleachtais agus ar nósanna imeachta an EDC, agus é mar chuspóir aige cabhrú leis an gComhairle um Chomhar Custam (an Chomhairle) aidhmeanna leathana a cuid gníomhaíochtaí a bhaint amach.

Mar chuid dár ról ar an gCoimisiún Beartais, cuirimid leis an dá scrúdú ar cheisteanna beartais a chuireann an Chomhairle ar aghaidh agus déanaimid moltaí ina leith, agus réamhscrúdú agus athbhreithnithe ar dhul chun cinn ar Phlean Straitéiseach an EDC.

Tá ballraíocht an Choimisiúin Beartais teoranta do líon sonrach Comhaltaí den EDC agus tá áthas orainn an deis a bheith againn fónamh ar an gCoimisiún Beartais, go háirithe le linn bhliain ár gcomórtha céad bliain.

Cuirimid go gníomhach le raon leathan grúpaí oibre agus tionscnamh ECFE. Mar shampla:

- Táimid ina gcomhaltaí gníomhacha de Chomhthascfhórsa Idirnáisiúnta an ECFE ar Faisnéise agus Comhoibriú Comhroinnte a thugann le chéile 42 de riaracháin náisiúnta cánach an domhain atá tiomanta do bhealaí níos éifeachtaí agus níos éifeachtúla chun déileáil le seachaint cánach. Cuireann an tionscnamh seo ardán ar fáil chun cur ar chumas a chomhaltaí comhoibriú go gníomhach laistigh de chreat dlíthiúil coinbhinsiúin éifeachtacha déthaobhacha agus iltaobhacha agus Comhaontuithe Malartaithe Faisnéise Cánach chun a dtaithe, a n-acmhainní agus a saineolas a roinnt chun dul i ngleic leis na saincheisteanna coiteanna atá rompu.
- Glacaimid páirt i gClár Idirnáisiúnta um Dhearbhú Comhlíontachta an ECFE agus i gCur Chuige Iontaobhais agus Comhair na hEorpa de chuid an AE a bhfuil an dá cheann acu dírithe ar rannpháirtíochtaí iltaobhacha agus comhlíonadh cánach deonach a chur chun cinn ar bhonn comhoibritheach idir MNEs agus riaracháin chánach sna dlínsí ina n-oibríonn siad.
- Is ball ghníomhach muid d'Fhóram ECFE ar Riarachán Cánachais (FRC) agus ghlacamar páirt ar an gcoiste eagrúcháin don chomhdháil anailísíochta Pobal Leasa san Iorua i mí Dheireadh Fómhair 2023. Ghlac 24 riarachán cánach ar fud an domhain páirt sa chomhdháil seo a chuir samplaí i láthair den úsáid a bhaineann siad as anailísíocht chun comhlíontacht a fheabhsú, agus imghabháil cánach a bhrath agus aghaidh a thabhairt air.

Chomh maith leis sin, is ball tiomanta agus gníomhach muid den **tionscnamh Cruinniú Mullaigh AE um Riarachán Cánach**, lena dtugtar oifigigh shinsearacha ó Bhallstáit an AE le chéile chun comhoibriú riaracháin éifeachtach a chothú agus chun an úsáid is fearr a bhaint as cláir roinnte faisnéise an Aontais.

In 2023, chuir muid ár gcuspóir chun cinn maidir le bheith ag obair i gcomhar le tíortha beagfhorbartha chun éifeachtacht a riaracháin cánach agus custam a fheabhsú. Déantar an obair seo i gcomhar leis an Roinn Gnóthaí Eachtracha (Cúnamh Éireann) agus leis an Roinn Airgeadais, mar chuid de bheartas um fhorbairt thar lear na hÉireann "Domhan Níos Fearr",

Is é aidhm na hoibre seo ná chun ranníocaíocht na gcánacha agus na ndleachtanna a mhéadú, i gcomparáid le cabhair, mar fhoinsé maoinithe do na tíortha i mbéal forbartha lena mbaineann. Tacaíonn sé seo le tíortha a bhfuil clár oibre agus spriocanna maidir le Slógadh Acmhainní Intíre acu. Déanaimid iarracht saineolas sonrach ó laistigh de na Coimisinéirí Ioncaim a mheaitseáil leis na tosaíochtaí atá aitheanta ag tíortha comhpháirtíochta, d'fhonn a gcumas riaracháin cánach agus custam a fhorbairt nó a neartú sna príomhréimsí seo.

Chun tacú leis an obair seo, glacann muid páirt ghníomhach i líonraí idirnáisiúnta ar nós Líonra Fothaithe Acmhainní an ECFE. Táimid ag obair faoi láthair le tíortha san Afraic, san Áise agus sa Mhuir Chairib agus le linn 2023 chuamar i dteagmháil le comhpháirtithe forbartha ar mhórthionscadal athchóirithe CBL agus Máil. Is éard a bhí i gceist leis an tionscadal seo ná gur thug saineolaithe de chuid na gCoimisinéirí Ioncaim cuairteanna pearsanta ar an dlínse chomhpháirtíochta, gur eagraíodh ceardlanna teicniúla agus go raibh ionchur acu i dtuairiscí diagnóiseacha le torthaí agus moltaí. D'óstáil muid cuairteanna staidéir pearsanta agus seimineáir ghréasáin ar líne le roinnt dlínsí comhpháirtíochta freisin, agus muid ag leanúint lenár gcumas déthaobhach a fhorbairt chun caidrimh a neartú.

Tá taithí luachmhar faighte ag ár bhfoireann agus bhaineamar tairbhe as na caidrimh sin, agus táimid tiomanta don méid a chuireann muid le hobair forbartha thar lear na hÉireann a threisiú.

Ár nDaoine, ár dTeicneolaíocht agus ár gCumas

Líon Foirne 2023



1,016 Ball foirne ceaptha trí earcaíocht

7,033 Buanfhoireann ag deireadh na bliana

Éagsúlacht, Uilechuimsitheacht agus Folláine



Revenue

Aithníonn muid agus tá meas againn ar an éagsúlacht agus tá muid tiomanta cuimsiú san ionad oibre a fheabhsú.

Revenue



Tacaíonn ár gclár folláine “RevWell” lenár bhfoireann aire a thabhairt dá sláinte.

Oiliúint & Forbairt

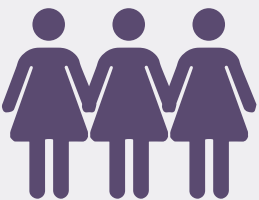


39,542 lá oiliúna curtha ar fáil don fhoireann

102 Cáilíochtaí 3ú leibhéal OL bronnta

236 Cáilíochtaí gairmiúla cánach ITI bronnta

Cothromaíocht Inscne - Baineannaigh ag Leibhéil Bhainistíochta



50% Rúnaí Cúnta agus Bord

63% Príomhoifigeach

56% Príomhoifigeach Cúnta

56% Oifigeach Riaracháin / Ardoifigeach Feidhmiúcháin

61% Is mná iad 61% d’fhoireann uile na gCoimisinéirí Ioncaim

Deimhniúchán Inmheánach Theicneolaíocht Faisnéise



ISO 27001 Deimhniúchán Bhainistíocht na Slándála TF

ISO 22301 Deimhniúchán TF

ISO 20000 Bainistíocht Seirbhíse TF

ISO 29119 Innealtóireacht Bogearraí agus Córais TF

Ár nDaoine, ár dTeicneolaíocht agus ár gCumas

Is eagraíocht mhór muid le beagán os cionn 7,000 ball foirne i 29 láthair ar fud na tíre, agus tá ár bhfoireann lárnach sa mhéid a bhaintear amach go rathúil.

Cuirimid sábháilteacht agus folláine ár bhfoireann i gcroílár ár gcur chuige, agus bainimid amach ár bhfís chun a bheith mar fhostóir de rogha trí thimpeallacht oibre dhearfach agus chomhlíontach a chothú trí rannpháirtíocht fhiúntach agus fócas láidir a choinneáil ar fholláine, éagsúlacht agus ionchuimsiú.

Táimid tiomanta i gcónaí do bheith ag forbairt ár gcumas mar eagraíocht, agus chun leanúint ar aghaidh ag infheistiú inár bhfoireann chun na scileanna ceannaireachta, bainistíochta agus teicniúla a theastaíonn uathu a neartú chun aghaidh a thabhairt ar dhúshláin eagraíochtúla athraitheacha amach anseo.

Tá ár gcumas leas a bhaint as nuálaíocht i dteicneolaíocht agus i gcleachtais ghnó mar bhonn agus taca lenár spriocanna a bhaint amach go rathúil. Cuireann sé seo ar ár gcumas freagairt go héifeachtach do na dúshláin atá ann cheana féin agus do na dúshláin atá ag teacht chun cinn, d'athruithe ar iompar cáiníocóirí agus d'athruithe sa timpeallacht ghnó agus eacnamaíoch.

Ní hamháin go bhfuil ár n-éifeachtacht maidir le tacú le comhlíontacht agus dul i ngleic le neamhchomhlíontacht ag brath ar ár n-infheistiú leanúnach inár bhfoireann agus inár dteicneolaíocht, ach brathann sé ar ár n-earcaíocht spriocdhírthe freisin agus ar ár gcultúr láidir rialachais agus cuntasachta éifeachtach. Tá aclaíocht, acmhainneacht agus freagrúlacht ár bhfoireann agus ár struchtúr mar chodanna tábhachtacha freisin do rath agus éifeachtacht ár gcuid oibre.

Tá muid ag leanúint dár struchtúir a fhorbairt, a athrú agus a bheachtú le cinntiú go n-ailínítear ár n-acmhainní le riosca agus go gcuireann muid seirbhís ar ardchaighdeán ar fáil chun tacú le comhlíontacht i measc cáiníocóirí.

Comóradh Céad Bliain na gCoimisinéirí Ioncaim

Bunaíodh na Coimisinéirí Ioncaim le hOrdú Rialtais ar an 21 Feabhra 1923, agus rinneadh ceiliúradh ar a chomóradh céad bliain le linn 2023. Baill foirne reatha agus ar scor den chuid is mó, a d'ullmhaigh pleananna chun ár gcomóradh céad bliain a cheiliúradh in 2023, agus mheas siad go raibh sé cuí céad bliain de stair, d'éabhlóid agus de sheirbhís na gCoimisinéirí Ioncaim don Stát a chomóradh.

Reáchtáladh ócáid i gCaisleán Bhaile Átha Cliath ar an 21 Feabhra 2023, chun bunú na heagraíochta a cheiliúradh.

Ghlac comhghleacaithe ónár bhfoirne forfheidhmithe agus éascaithe trádála páirt i bparáid searmanais ag tús na

hócáide seo, agus sheol an tAire Airgeadais, an tUasal Michael McGrath, T.D., taispeántas stairiúil a léirigh forbairt na gCoimisinéirí Ioncaim le 100 bliain anuas.

Is éard a bhí sa taispeántas ná sraith alt, taispeáintí agus déantáin a léirigh gnéithe dár stair agus an ról atá againn ag bailiú cánacha agus na dleachtanna dlite don Stát go cothrom agus go héifeachtúil. Is ó Mhúsaem na gCoimisinéirí Ioncaim a tháinig an chuid is mó de na déantáin. Ó shin leith, tugadh an taispeántas chuig oifigí na gCoimisinéirí Ioncaim ar fud na tíre ionas go bhféadfadh baill foirne reatha agus iad siúd atá ar scor é a fheiceáil.

Thug an taispeántas deis dár bhfoireann ardbhainistíochta, in éineacht le baill foirne reatha agus comhghleacaithe ar scor ar fud na gCoimisinéirí Ioncaim, bualadh le chéile agus gnóthachtálacha na heagraíochta a cheiliúradh, rud nach bhféadfaí a dhéanamh gan gairmiúlacht, dúthracht agus tiomantas ár bhfoirne thar na blianta.

Tháinig an taispeántas chun críche i mí Feabhra 2024 agus aistríodh go foirmiúil é ó shin chuig Músaem na gCoimisinéirí Ioncaim, atá lonnaithe i gCaisleán Bhaile Átha Cliath. Tá cead isteach chuig Músaem na gCoimisinéirí Ioncaim saor in aisce don phobal.



Bord na gCoimisinéirí Ioncaim leis an Aire Airgeadais, Michael McGrath T.D.



Baill foirne na gCoimisinéirí Ioncaim ag glacadh páirte sa pharáid searmanais

Ár bhFoireann

Tá solúbthacht, athléimneacht agus gairmiúlacht ár mball foirne ríthábhachtach do gach rud a bhainimid amach. Ag deireadh 2023, bhí 7,033 ball foirne buan ag obair sna Coimisinéirí Ioncaim, arb ionann é agus 6,843 coibhéis lánaimseartha.

Bainimid úsáid as **earcaíocht spriocdhírthe** lena chinntiú go dtógaimid agus go gcoimeádaimid acmhainn inmheánach, tallann agus ceannaireacht agus go bhfuil na daoine agus na scileanna cearta againn inár bhfoirne. Le linn 2023, cheap muid 1,016 ball foirne ag gach grád ó chomórtais earcaíochta oscailte agus inmheánaí, idir-rannacha agus ó chomórtais an Choiste Bainistíochta Ardleibhéil (TLAC).

| Ról | Líon |
|----------------------------|------|
| Rúnaí Cúnta | 2 |
| Príomhoifigeach | 10 |
| Aturnae - Príomhoifigeach | 1 |
| Príomhoifigeach Cúnta | 60 |
| Aturnae | 10 |
| Oifigeach Riaracháin | 64 |
| Ardoifigeach Feidhmiúcháin | 131 |
| Oifigeach Feidhmiúcháin | 283 |
| Oifigeach Cléireachais | 454 |
| Oifigeach Seirbhísí | 1 |

Ina theannta sin, bhain 90 ball foirne leas as soghluaisteacht ó phost go chéile le linn 2023. I measc na ngluaiseachtaí bhí 2 Phríomhoifigeach Cúnta, 2 Oifigeach Riaracháin, 15 Ardoifigeach Feidhmiúcháin, 30 Oifigeach Feidhmiúcháin agus 41 Oifigeach Cléireachais.

Táimid tiomanta i gcónaí do thacaíocht a thabhairt dár bhfoireann agus iad a chumasú chun feidhmiú ar an leibhéal is airde, agus chun a chinntiú go bhfanfaidh ár bhfoireann, agus ár struchtúir, inoiriúnaithe agus solúbtha. Le linn 2023, cuireadh breis agus **39,542 lá oiliúna** ar fáil d'fhoireann na gCoimisinéirí Ioncaim (Tábla 24). Áirítear leis seo:

- réimse cuimsitheach **clár forbartha scileanna agus cumais** chun ceannaireacht, bainistíocht agus scileanna boga ár bhfoirne a fheabhsú, agus
- **clár oiliúna teicniúla cánach agus custam** riachtanas-bhunaithe a chuirtear ar fáil trí chlár atá creidiúnaithe go seachtrach agus trí mhodúil oiliúna neamhspleácha inmheánacha araon.

Leanann Brainse Oiliúna na gCoimisinéirí Ioncaim ar aghaidh ag forbairt agus ag leathnú an réimse tacaíochtaí oiliúna atá ar fáil dár bhfoireann, ag baint úsáid as meascán de ríomhfhoghlaim féinbhainistithe, ábhar oiliúna taifeadta agus ranganna fíorúla agus i bpearsa. Seoladh Clár píolótach um Fhorbairt Ceannaireachta Príomhoifigigh in 2023, inar ghlac 30 PO páirt, agus leanadh ar aghaidh leis an gClár Um Fhorbairt Ceannaireachta Príomhoifigigh Cúnta freisin, agus chuir 95 PC eile tús lena rannpháirtíocht sa chlár in 2023.

Le linn 2023, chláraigh 246 ball foirne lenár **gClár tiomnaithe um Sheirbhís do Chustaiméirí**, ag clúdach modúil i gcánacha pearsanta agus párolla, mar aon le scileanna riachtanacha seirbhíse do chustaiméirí. Tá an clár deartha chun tacú le baill foirne nuacheaptha agus reatha atá sannta do róil seirbhíse do chustaiméirí agus tacaíochta comhlíontachta.

Ina theannta sin:

- Chríochnaigh 80 earcach nua ár gClár Éascaithe Trádála,
- Fuair 129 earcach nua ár n-oiliúint forfheidhmiúcháin, agus
- Chríochnaigh 1,892 ball foirne oiliúint chustaim, mháil agus forfheidhmithe eile i rith 2023.

I mí Lúnasa agus i mí Dheireadh Fómhair 2023, ghlac cuid dár n-oiliúnóirí inmheánacha páirt i seisiúin phraiticiúla oiliúint don oiliúnóir, arna seachadadh ag riaracháin Chustaim na Fionlainne agus na hÍsiltíre. Dhírigh na seisiúin seo ar theicnící scrúdaithe feithiclí agus coimeádáin faoi seach, agus bainfear leas as an méid a foghlaimíodh chun feabhas a chur ar an oiliúint inmheánach a chuirimid ar fáil le linn 2024.



Foireann na gCoimisinéirí Ioncaim ag glacadh páirte san imeacht Oiliúint don Oiliúnóir

Leanann muid dár **gcomhpháirtíochtaí oideachais** láidre le hOllscoil Luimnigh (OL) agus le *Foras Cánachais na hÉireann (FCÉ)* a chothú, a chabhraíonn linn riachtanais forbartha ár bhfoirne a aithint agus a fhreagairt agus deiseanna forbartha gairmiúla a chur ar fáil trína bhfeabhsaítear mioneolas teicniúil, scileanna agus gairmiúlacht ár bhfórsa saothair.

In 2023, bhronn Ollscoil Luimnigh **102 cáilíocht tríú leibhéal** ar mhic léinn de chuid na gCoimisinéirí Ioncaim, lena n-áirítear cáilíochtaí de chuid an Diplóma i Riaracháin Chánach Fheidhmeacha, BA (Onóracha), Teastais Custam agus Máistreacht i Riarachán Gnó. Ina theannta sin, bhronn Foras Cánachais na hÉireann **236 cáilíochtaí gairmiúla cánach** ar ball foirne de chuid na gCoimisinéirí Ioncaim, lena n-áirítear Comhairleoir Cánach Cairte, Diplóma sa Cháin, cáilíochtaí Teicneoir Cánach agus Teastais na gCoimisinéirí Ioncaim i mBunphrionsabail Cánach Ioncaim agus Párolla, CBL agus Cánacha Indíreacha Eile, Cánacha Caipitiúla, agus CC (Táblaí 25 agus 26).

Táimid bródúil as an infheistíocht a dhéanann muid inár bhfoireann agus tugatr aitheantas go rialta do na héachtaí a dhéanann siad. Reáchtáiltear searmanas bronnta céime ITI i Halla Uí Raghallaigh, i gColáiste na hOllscoile, Baile Átha Cliath gach Samhain, agus is deis é chun aitheantas a thabhairt d'éachtaí móra ár bhfoirne. Bronntar gradam speisialta freisin ar mhic léinn a fhaigheann na marcanna is airde ina rang.



Foireann na gCoimisinéirí Ioncaim ag freastal ar shearmanas bronnta céime

Suirbhé Foirne 2023

I mí an Mheithimh 2023, rinneamar ár dtríú suirbhé foirne ó 2020, agus an chéad cheann ó tugadh isteach socruithe oibre cumaisc in 2022. Lorg an suirbhé seo tuairimí na foirne ar thopaicí éagsúla, amhail na buntáistí agus na dúshláin a bhaineann le hobair chumaisc, ár gcultúr agus cur chuige i leith folláine, éagsúlachta agus inbhuanaitheachta chomh maith leis an bpróiseas earcaíochta.

Bhí rannpháirtíocht den scoth leis an suirbhé, le 82% den fhoireann ar fad rannpháirteach. Chuir torthaí an tsuirbhé táscairí an-mhaith ar fáil maidir le feidhmíocht poist, sásamh poist, folláine agus sláinte iomlán i measc ár ndaoine.

Léirigh torthaí an tsuirbhé go measann formhór na mball foirne a bhaineann leas as obair chumaisc gur eispéireas dearfach é, agus go bhfuil siad ag dul i dtáithí ar shocruithe oibre reatha ar bhealach maith, agus go mbraitear gur cuid d'fhoireann iad agus go gcuirtear muintín iontu a gcuid oibre a dhéanamh ó chian.

Tá baill foirne spreagtha ag cultúr na heagraíochta, agus mothaíonn siad bainteach lena gcuid oibre. Creideann formhór na foirne go bhfuil ról díreach acu i rath na gCoimisinéirí Ioncaim, agus aontaíonn siad go n-aithnítear agus go bhfuil meas ar an méid a dhéanann siad.

Creideann an fhoireann go bhfuil deiseanna forbartha agus dul chun cinn laistigh den eagraíocht, rud a léirítear le formhór na ndaoine ag aontú go bhfuil dóthain deiseanna foghlama agus uas-scileála ann. Ó thaobh agallaimh agus earcaíochta de, cheap formhór na bhfreagróirí go raibh an taithí a bhí acu le hagallaimh ar líne dearfach agus thug sciar mór díobh le fios gur mhaith leo é sin a fheiceáil mar rogha d'agallaimh amach anseo.

Cuirfidh torthaí an tsuirbhé lenár gcur chuige maidir leis an gcaoi a n-oibrímid amach anseo, agus cinnteoidimid go bhfanfaidh muid mar rogha fostóra.

90%

d'fhreagróirí a dúirt gur áit mhaith oibre é na Comisinéirí Ioncaim

92%

d'fhreagróirí a mothaíonn go bhfuil nasc acu lena gcuid oibre

85%

d'fhreagróirí spreagtha ag cultúr na gCoimisinéirí Ioncaim

Chuir muid ár **gclár Forbartha Pearsanta agus Gairmiúla Leanúnaí** in oiriúint tuilleadh in 2023, chun deiseanna níos fearr a thabhairt don fhoireann maidir le forbairt inniúlachtaí i dtimpeallacht oibre cumaisc. Rinneadh na cúrsaí atá ann cheana a nuashonrú, agus forbraíodh líon mór cúrsaí nua trí chomhoibriú fairsing tras-Rannóige. Tá roghanna éagsúla maoinithe fós ina thaca breise dár bhfoireann a mbíonn cáilíochtaí aitheanta gairmiúla agus acadúla 3ú leibhéal ina dtoradh orthu.

Táimid tar éis an úsáid a bhainimid as **Córas Bainistíochta 'OneLearning' na Státseirbhíse** a mhéadú, le Rannáin ar fud na gCoimisinéirí loncaim ag dearadh oiliúint shonrach don fhoireann. Áirítear leis seo cúrsa um Fhorbairt Bainistíochta chun cabhrú leis an bhfoireann an ról atá acu ag leibhéal bainistíochta sa Rannán Pearsanta a chomhlíonadh, chomh maith le cúrsa a dhíríonn ar thionchar Chreat Windsor atá ar fáil do gach ball foirne de réir mar a theastaíonn sé uathu. Cuireann na forbairtí seo lenár gcumas oiliúint shaincheaptha a chur ar fáil chun freastal ar riachtanais leanúnacha ár bhfoireann.

Ag teacht le fíis Athnuachan na Státseirbhíse 2024 chun gairmiúlacht AD a mhéadú sa Státseirbhís, moltar dár bhfoireann a gcumas agus a scileanna i **gcleachtas AD** a fheabhsú. In 2023, bronnadh Teastais ar 10 mball foirne sa Chleachtas Acmhainní Daonna arna mbronnadh ag an bhForas Riaracháin agus an Institiúid Chairte um Fhorbairt Phearsanta.

D'éirigh linn ár **socruithe oibre cumaiscthe** a chur i bhfeidhm go rathúil, agus baineadh an chothromaíocht chuí amach, idir riachtanais ghnó na heagraíochta agus deiseanna dár bhfoireann cothromaíocht oibre is saoil níos fearr a bheith acu. Tá beagnach 5,550 (80%) dár bhfoireann ag baint leasa as socruithe oibre cumaiscthe, agus roghnaigh an 20% eile den fhoireann (thart ar 1,400) gan iarratas a dhéanamh, nó níl siad incháilithe le hiarratas a dhéanamh ar obair chumaisc, mar gheall ar nádúr an ról atá acu, mar shampla, baill foirne atá ag obair ar fhorfheidhmiú teorann.

Próifílí Foirne

Sarah Sullivan – Oifigeach Cléireachais

Rannóg na gCánacha Gnó

Bhí mé i mo chónaí sa Ríocht Aontaithe ar feadh roinnt blianta agus bhí sé beartaithe agam i gcónaí fillleadh ar Éirinn, mar sin nuair a fógraíodh comórtas d'Oifigigh Chléireachais sa Státseirbhís i mí na Samhna 2020, thapaigh mé an deis. D'éirigh go maith liom sa chomórtas agus bhí mé ar bís ról a ghlacadh in oifig na gCoimisinéirí loncaim san Aonach, Co. Thiobraid Árann, mar bhí a fhios agam nach raibh an oifig i bhfad ó bhaile agus go mbeinn in ann bualadh le comhghleacaithe nua ón gceantar.

Sannadh ról dom ar an Líne Chabhrach Náisiúnta d'Fhostóirí agus, don chéad chúpla mí, thug mé faoi oiliúint i mBrainse Oiliúna na gCoimisinéirí loncaim mar ullmhúchán don scrúdú i gCáin loncaim CI agus Comhlíontacht Párolla. Bhí an oiliúint a cuireadh ar fáil ar fheabhas agus an-tarraingteach, agus fuair mé deis bualadh le hearcaigh eile a mbeinn ag obair leo gach lá.

Tar éis dúinn ár n-oiliúint a chríochnú, thosaigh an grúpa ag obair go lánaimseartha ar an líne chabhrach. Is éard atá i gceist le mo phost ná go ndéileáiltear le fiosruithe ó fhostóirí agus ó ghníomhairí faoi shaincheisteanna atá acu maidir le párolla a rith. Is féidir leis an obair a bheith dúshlánach uaireanta, ach tá sé suimiúil, agus faighim tacaíocht iontach ó mo chomhghleacaithe agus bainisteoirí.

Is cuid den phobal LGBTQ+ mé agus chuaigh mé isteach i Líonra Foirne LADT+ na gCoimisinéirí loncaim láithreach. Tá mé i mo bhall de choiste stiúrtha an líonra anois agus is iontach an rud é a fheiceáil cé chomh ionchuimsitheach is atá na Coimisinéirí loncaim, agus cé mhéad tacaíochta a thugtar do Pride agus d'imeachtaí LGBTQ+ eile.

Is áit iontach é na Coimisinéirí loncaim le bheith ag obair agus tá deiseanna den scoth ann d'fhorbairt gairme agus chun dul chun cinn a dhéanamh.



Micheál O'Brien – Oifigeach Feidhmiúcháin



An Rannóg Fiontar Meánmhéide

Sular thosaigh mé leis na Coimisinéirí loncaim i Meán Fómhair 2019, d'oibrigh mé i rannóga airgeadais in dhá ospidéal príobháideacha agus d'árachóir sláinte príobháideach. Bhí mé ag tabhairt faoi cháilíocht chuntasaíochta agus bhí mé ag iarraidh taithí phraiticiúil a fháil mar chuid den riachtanas chun mo cháilíocht a chríochnú. Ar chomhairle ó chara a bhí ag obair sna Coimisinéirí loncaim cheana féin, rinne mé iarratas ar ról an Oifigigh Feidhmiúcháin san Aonad Cánach, Iniúcháireachta agus Comhlíontachta.

Nuair a chuaigh mé isteach sna Coimisinéirí loncaim, chláraigh mé don Chlár Iniúchta d'Oiliúnaithe, lena n-áirítear meantóireacht sheachtainiúil. Ar chríochnú na hoiliúna, sannadh mé d'fheidhm iniúchta agus comhlíontachta sa Bhrainse Riaracháin Phoiblí de Rannóg na bhFiontar Meánmhéide sna Coimisinéirí loncaim. Áirítear lenár mbonn cásanna ospidéal phoiblí, FSS agus carthanais.

Déanaim idirghabhálacha comhlíontachta, trí fhaisnéis agus doiciméid a iarraidh chun comhlíontacht cáiníocóirí a fhíorú. Déanaim athbhreithniú agus anailís ar an bhfaisnéis seo agus mé i mbun teagmhála le cáiníocóirí, sula gcinntím an bhfuil gá le gníomh breise nó ar cheart an idirghabháil a dhúnadh. Tá mé i gceannas freisin ar an tionscadal Cuntasaíochta larchurtha maidir le CBL d'oifig na gCoimisinéirí loncaim i dTamhlacht, Co. Bhaile Átha Cliath. Is tionscadal mór é seo lena bhfuil eolas cuimsitheach ar impleachtaí CBL a eascraíonn ó imeacht na Ríochta Aontaithe as an Aontas Eorpach.

Tá an t-ádh orm a bheith mar chuid d'fhoireann agus de bhrainse den scoth a thacaíonn liom mo ról a chomhlíonadh ar ardchaighdeán. Ba bhreá liom leanúint ar aghaidh le m'oiliúint fhoirmiúil agus le m'fhorbairt ghairmiúil, agus cuireann mo ghairm sna Coimisinéirí loncaim neart deiseanna ar fáil dom é sin a dhéanamh.

John Adams – Oifigeach Feidhmiúcháin



An Rannóg Imscrúduithe, Ionchúiseamh agus Bainistíochta Teorann

Chuaigh mé isteach sna Coimisinéirí loncaim in 2007 agus thosaigh mé ag obair i bhforfeidhmiú custam agus máil i Luimneach. Sa ról seo, fuair mé taithí luachmhar ar chionta éagsúla a bhrath agus a ionchúiseamh, agus chaith mé tamall ag obair in Aerfort na Sionainne.

Tugadh ardú céime dom mar Oifigeach Feidhmiúcháin in 2017 agus thosaigh mé ag obair san Aonad Scáthgheilleagair do Luimneach agus don Chlár. Mar chuid den obair seo, bhí baint rialta agam le hoibríochtaí idirghníomhaireachta a chuir ar mo chumas caidrimh ghnó a fhorbairt agus a chothabháil le gníomhaireachtaí ar nós an RCS, Biúró Náisiúnta Inimirce an Gharda Síochána agus an CCÁO.

In 2022, chuaigh mé isteach san Aonad Muirí, áit ar thug mé faoi shainoiliúint ar Theicnící Marthanais Pearsanta agus d'fhreastail mé ar chúrsa oiliúna rummage in Ionad Náisiúnta Oiliúna Custam na hÍsiltíre.

Mar chuid den aonad seo, chuir mé tacaíocht cuardaigh agus tarrthála ar fáil don RNLI agus do Gharda Cóta na hÉireann, agus d'óstáil mé Seirbhísí Custam eile a bhí ag gabháil do mhisin agus ag roinnt faisnéise. Bhí baint agam freisin le hoibríocht a raibh luach €21 milliún de chócaon urghabháil mar thoradh air i gCalafort Fhainge, Co. Luimnigh. San oibríocht seo, braitheadh thart ar 300kg de chócaon ar bord an árthaigh bulclasta, an MV Verila.

Thug na róil éagsúla a bhí agam i mo ghairm go dtí seo go leor deiseanna spreagúla agus éagsúla dom a shíneann i bhfad níos faide ná gnáthlá oibre, agus cuireann sé cosán gairme spreagúil ar fáil le roghanna d'fhorbairt gairme.

Judith Christie – Ardoifigeach Feidhmiúcháin



Rannóg na gCánacha Pearsanta

Sular thosaigh mé leis na Coimisinéirí Ioncaim, bhí mé i mo Bhainisteoir Tráchtála Deireadh Seachtaine agus i mo Stiúrthóir ar an mBord Pinsean le heintiteas mór miondíola. Tar éis iomarcaíochta a fháil, rinne mé iarratas tríd an tSeirbhís um Cheapacháin Phoiblí (PAS) ar ról mar Oifigeach Riaracháin sa Státseirbhís. D'éirigh liom sa chomórtas seo agus thosiagh mé leis na Coimisinéirí Ioncaim in 2019.

Mar gheall ar mo chúltra bainistíochta daoine, bhronn na Coimisinéirí Ioncaim áit orm ar Dhioplóma Leibhéal 7 i mBainistíocht Daoine Straitéiseacha, rud a thaitin go mór liom agus a chríochnaigh mé i mí Eanáir 2023.

Cé go bhfuil cuid mhór de mo chuid oibre bainteach le ÍMAT agus leis an scéim 'Cabhair le Ceannach', is Oifigeach Rochtana do Dhaoine faoi Mhíchumas, Oifigeach Imscrúduithe Acmhainní Daonna agus Cathaoirleach ar an gCoiste Comhpháirtíochta Rannáin mé freisin. Bhí an deis agam freisin a bheith mar chuid de ghrúpa oibre don Bhord Straitéise um Sheirbhísí do Chustaiméirí agus bhain mé taitneamh as an méid a bhí i gceist leis sin.

É sin ráite, is é an ról is mó a thaitin liom go dtí seo ná an deis a bhí agam páirt a ghlacadh in imeachtaí for-rochtana éagsúla, lena n-áirítear freastal ar imeachtaí náisiúnta cosúil leis an gComórtas Treabhdóireachta agus imeachtaí áitiúla ag Dún Uí Choileáin agus bunáit Chabhlaigh Inis Sionnach. Bhí baint agam freisin le clár oideachais a fhorbairt do scoláirí idirbhliana in 2023. Is éard a bhí i gceist leis seo ná oibriú le roinnt comhghleacaithe ar fud na gCoimisinéirí Ioncaim, an RCS agus na hearnála oideachais.

Dá bhrí sin, tá mo chonair ghairme éagsúil agus athraíonn sé i gcónaí ar bhealach dearfach.

Noreen Collins - Príomhoifigeach Cúnta



Rannóg Aturnae na gCoimisinéirí Ioncaim

Chuaigh mé isteach sa Státseirbhís mar Oifigeach Cléireachais den chéad uair in 2006, agus chaith mé os cionn 10 mbliana ag obair sa rannóg dlí sibhialta den Gharda Síochána, agus cháiligh mé mar dhlíodóir le linn dom a bheith ansin in 2017. Bhog mé ansin go dtí na Coimisinéirí Ioncaim, nuair a fuair mé ardú céime mar Phríomhoifigeach Cúnta in 2019. Ó shin i leith, táim tar éis a bheith mar chuid den Fhoireann Ionchúiseamh Coiriúil agus den Fhoireann Tráchtála agus Dlíthíochta laistigh de Rannóg Dhlíodóir na gCoimisinéirí Ioncaim.

Tá an obair i Rannóg Dhlíodóir na gCoimisinéirí Ioncaim an-suimiúil agus éagsúil. Bainistíonn ár Rannóg dlíthíocht a bhaineann le cúrsaí cánach agus custam sna Cúirteanna Dúiche, Cuarda, agus Uaschúirteanna agus sa TAC. Ina theannta sin, cuirimid comhairle dlí ar fáil maidir le cúrsaí casta agus oibríochta éagsúla riaracháin agus rialachais don Bhord agus do chomhghleacaithe i ngach Rannóg de chuid na gCoimisinéirí Ioncaim.

Fuair mé amach go bhfuil an cultúr sna Coimisinéirí Ioncaim comhoibríoch agus ionchuimsitheach, agus cuirtear leis seo trí thionscnaimh dea-fhorbartha rannpháirtíochta fostaithe. Bhain mé an-tairbhe as a bheith ag obair le comhghleacaithe sna Coimisinéirí Ioncaim a bhfuil taithí acu agus a roinneann a gcuid eolais agus tuisceana ar phrionsabail na Státseirbhíse agus a chuimsíonn esprit de corps na gCoimisinéirí Ioncaim. Is mór an chabhair é sin dom le mo ról laethúil a chomhlíonadh.

Táim buíoch a bheith ag obair in eagraíocht atá ceannródaíoch agus atá oiriúnaitheach agus freagrúil do dheiseanna agus do dhúshláin. Cuidíonn an cultúr seo leis na Coimisinéirí Ioncaim cur go dearfach leis an tsochaí, rud a fhágann gur príomheagraíocht státseirbhíse agus riarachán cánach agus custam atá ann.

Nick Stafford – Príomhoifigeach Cúnta

Rannóg na gCásanna Móra – Daoine Aonair Ardrachmais

Chuaigh mé isteach sa Státseirbhís díreach ón scoil agus d'oibrigh mé i dtrí Roinn Rialtais éagsúla sula ndeachaigh mé isteach sna Coimisinéirí loncaim mar Oifigeach Riaracháin in 2015. Roimhe sin, d'éirigh liom cáilíocht ghairmiúil chuntasaíochta a bhaint amach.

Nuair a chuaigh mé isteach sna Coimisinéirí loncaim, d'oibrigh mé i ról comhlíontachta laistigh de Rannóg na gCánacha Gnó ar feadh beagnach sé bliana. Sa ról seo bhí baint agam le hiniúchtaí agus le hobair thionscadail ar fud raon earnálacha. Beidh mé buíoch go deo as an tacaíocht agus eolas a fuair mé ó chomhghleacaithe nuair a chuaigh mé isteach sna Coimisinéirí loncaim mar earcach nua.

I mí Iúil 2021, d'athraigh mé róil agus bhog mé go dtí an An Rannóg Imscrúduithe, Ionchúiseamh agus Bainistíochta Teorann, a bhí lonnaithe i Ros Láir, Co. Loch Garman. Bhí an beart seo gearrshaolach gur éirigh liom i gcomórtas an Phríomhoifigigh Chúnta níos lú ná bliain ina dhiaidh sin. Mar sin féin, thaitin an meascán d'obair laistigh agus lasmuigh liom le linn na hama sin, chomh maith le cé chomh héagsúil is a bhí gach uile lá oibre.

Ó mhí an Mhárta 2022 i leith, táim ag obair mar Phríomhoifigeach Cúnta i Rannóg na gCásanna Móra - Daoine Aonair Ardrachmais. Is é an ról atá agam anseo ná seachaint cánach a aithint agus aghaidh a thabhairt air ar fud bhonn cásanna na gCoimisinéirí loncaim. Tá an obair seo éagsúil, suimiúil agus dúshlánach.

Bhí mé sna Coimisinéirí loncaim ar feadh naoi mbliana agus tá go leor athruithe tagtha ar an eagraíocht sa tréimhse sin, rud a léiríonn gur eagrás forásach atá sna Coimisinéirí loncaim. Tá réimse leathan oibre sna Coimisinéirí loncaim, le neart deiseanna chun dul chun cinn a dhéanamh, agus bhain mé tairbhe dhíreach as fócas na gCoimisinéirí loncaim ar oiliúint agus ar fhorbairt foirne.



Paul Tancred – Príomhoifigeach

An Rannóg Cánachais Idirnáisiúnta

Chuaigh mé isteach sna Coimisinéirí loncaim mar Oifigeach Riaracháin in Aibreán 2015 agus sannadh mé chuig an Brainse Staidrimh agus Taighde Eacnamaíochta i Rannóg an Ard-Chuntasóra agus na Pleanála Straitéisí. Ní raibh aon oiliúint fhoirmiúil chánach agam nuair a thosaigh mé ag obair sna Coimisinéirí loncaim agus mar sin bhí áthas orm go bhfuair mé tacaíocht ó na Coimisinéirí loncaim agus mé ag tabhairt faoi cháilíocht mar Chomhairleoir Cánach Cairte ITI.

Fuair mé ardú céime go dtí Príomhoifigeach Cúnta in 2017, áit ar sannadh mé chuig Rannóg na gCánacha Idirnáisiúnta agus d'oibrigh mé ar réimse leathan saincheisteanna beartais. In 2022, tugadh ardú céime dom arís, go dtí Príomhoifigeach, agus d'fhan mé sa Rannóg seo. Mar Phríomhoifigeach Cúnta agus mar Phríomhoifigeach, bhí an t-ádh orm ionadaíocht a dhéanamh thar ceann na hÉireann ag raon fóraim idirnáisiúnta, lena n-áirítear cruinnithe de chuid Grúpa Oibre an AE, cruinnithe an Choimisiúin Eorpach, agus Meithleacha Oibre éagsúla de chuid an ECFE.

D'oibrigh mé go dlúth le comhghleacaithe sa Roinn Airgeadais freisin. Cuimsítear leis sin obair a dhéantar ar ábhair thábhachtacha i dtaca le beartais a bhaineann le tograí, amhail an Cháin ar Sheirbhísí Digiteacha agus an Comhbhonn don Cháin Chorparáide ón gCoimisiún Eorpach. Bhí mé i gcroílár athruithe suntasacha ar cháin idirnáisiúnta freisin, amhail forbairt rialacha Cholún a Dó an ECFE ó thús an phlé coincheapúil. Le déanaí, chabhraigh mé le comhghleacaithe sna Coimisinéirí loncaim agus sa Roinn Airgeadais le cur chun feidhme intíre na hÉireann i leith rialacha Cholún a Dó a chur chun cinn. Tá an obair dúshlánach, ach an-tairbhíúil.

Tá go leor deiseanna iontacha faighte agam le linn mo ghairme sna Coimisinéirí loncaim, agus bainim an-taitneamh as a bheith ag obair le comhghleacaithe iontacha ar fud na gCoimisinéirí loncaim agus na hearnála poiblí i gcoitinne.



Ár gCultúr

Is eagraíocht ardfhreagrach muid a chuireann timpeallacht oibre dhearfach, idirghníomhach agus shásúil ar fáil dár ndaoine. Tá ár **gcroíluachanna** meas, gairmiúlacht, comhoibriú, aclaíocht agus ionracas fite fuaite inár gcultúr, inár n-idirghníomhaíochtaí le comhghleacaithe

agus inár ndéileálacha go léir le cáiníocóirí. Cothaímid oscailteacht agus cuntasacht i ngach rud a dhéanaimid agus tá comhlíontacht lenár ndualgais dhlíthiúla, lena n-áirítear sláinte agus sábháilteacht, cosaint sonraí, rúndacht cáiníocóirí, bainistíocht airgeadais agus saoráil faisnéise (SF), i gcroílár an chaoi a n-oibrímid.

Tacaíonn muid lenár mball foirne trí shláinte agus folláine san ionad oibre a chur chun cinn agus trí dheiseanna forbartha a sholáthar. Tá ár dtiomantas do rannpháirtíocht fostaithe a dhoimhniú ag gach leibhéal ar fud na heagraíochta mar phríomhthosaíocht i gcónaí, agus oibrímid le chéile i gcur chuige comhpháirtíochta, ag tacú le rannpháirtíocht, nuálaíocht agus ardfeidhmíocht chun ár bhfeabhsú leanúnach a chumasú.

Príomhchuid den rannpháirtíocht seo in 2023 ab ea sraith imeachtaí halla an bhaile a eagraíodh ar fud na tíre i rith na bliana. Thug na himeachtaí seo deis uathúil d'idirphlé oscailte fiúntach idir baill foirne ag gach leibhéal san eagraíocht agus Bord na gCoimisinéirí Ioncaim agus an bhainistíocht shinsearach. Bhí freastal an-mhaith ar na seisiúin seo, agus ghlac os cionn 6,000 ball foirne páirt iontu.

Mar chuid dár dtiomantas dea-shláinte agus folláine a chur chun cinn agus a spreagadh i measc ár bhfoireann, thugamar deis don fhoireann páirt a ghlacadh i **gclár náisiúnta scagthástála**, a thug forléargas cuimsitheach ar a stádas sláinte reatha. Bhí an ráta rannpháirtíochta ard agus bhain os cionn 2,000 ball foirne (beagnach 30%) leas as an gclár.

Thugamar tionscnamh meabhairshláinte isteach i mí Mheán Fómhair freisin, i gcomhar leis an Lá Domhanda um Fhéinmharú a Chosc. Spreagann an tionscnamh “#My15Minutes” baill foirne chun tús áite a thabhairt dá sláinte mheabhrach trí chéimeanna beaga fiúntacha a ghlacadh i dtreo féinchúraim agus sonas. Thairfead an Coimisinéir Harrahill aitheasc ag tacú leis an tionscnamh seo, a bhí ar fáil do gach ball foirne.

Cuireann ár **bPríomhchoiste Comhpháirtíochta** deiseanna ar fáil le plé rialta agus dearfach a dhéanamh chun tacú le agus feabhas a chur ar rannpháirtíocht fostaithe. Is é an Cathaoirleach a dhéanann cathaoirleacht ar an gCoiste agus bíonn an Bord i láthair in éineacht le hionadaithe ón mbainistíocht, ó na ceardchumann agus ón bhfoireann. Le linn 2023, tháinig an Coiste le chéile trí huair agus, trína chuid oibre, lean sé ar aghaidh ag tacú lenár misean, lenár bhfís, lenár gcroíluachanna, agus le baint amach na gcuspóirí atá leagtha amach inár Ráiteas Straitéise (RS).

In 2023, bhunaigh muid dhá **Ghrúpa Dian-Chomhpháirtíochta**, ceann amháin chun cúrsaí nuálaíochta a mheas agus ceann eile chun athbhreithniú a dhéanamh ar ár gCairt um Rannpháirtíocht Fostaithe. Is iad seo a leanas príomhchuspóirí na ngrúpaí seo:

- rinne an Grúpa Nuálaíochta iniúchadh ar bhealaí chun cultúr nuálach a fhorbairt agus tacú leis, mar aon le moltaí a dhéanamh maidir leis an mbealach is éifeachtaí an fhís uileghabhálach agus na príomhthosaíochtaí atá leagtha amach inár Ráiteas Straitéise agus i “Straitéis Nuálaíochta na Seirbhíse Poiblí” a bhaint amach, agus
- rinne an Grúpa Rannpháirtíochta Fostaithe athbhreithniú ar an gCairt um Rannpháirtíocht Fostaithe reatha, d'fhonn bealaí a aithint chun luachanna na heagraíochta a leabú tuilleadh san áit oibre atá ag athrú i gcónaí, agus chun cumarsáid agus rannpháirtíocht fostaithe a fheabhsú ar fud na heagraíochta.

Cuirfear bailchríoch le hobair an dá Ghrúpa Dian-Chomhpháirtíochta in 2024.

Tá cultúr láidir glactha, ionchuimsitheach agus comhionannais forbartha i measc ár bhfoirne, ag tacú le hindibhidiúlacht agus ag cinntiú go léirítear meas ar **chearta an duine** i dtimpeallachtaí inmheánacha agus seachtracha araon. Táimid tiomanta i gcónaí lena chinntiú go gcuirtear ár “bPlean Gníomhaíochta um Dhualgas na hEarnála Poiblí” i bhfeidhm. Cuirtear oiliúint ar ár bhfoireann nua-earcáithe go léir sa chomhionannas agus san éagsúlacht mar chuid dá n-oiliúint

ionduchtaithe. Tá sainoilúint chearta an duine agus comhionannais forbartha againn freisin do chohórt foirne aonair, ag brath ar nádúr an róil atá acu laistigh den eagraíocht.

Mar fhostóir de níos mó ná 7,000 ball foirne, aithníonn agus cuireann muid fáilte roimh, agus tá meas againn ar an **éagsúlacht** maidir le féiniúlacht ghnéis agus inscne agus tá muid tiomanta cuimsiú san ionad oibre a fheabhsú ar bhonn leanúnach. Oibríonn ár **Líonra Foirne LADT+** agus ár gcoiste stiúrtha le Ranna eile de chuid na Státseirbhíse chun Líonra Fostaithe agus Comhghuaillithe LADT+ ar fud na státseirbhíse na seirbhíse poiblí a fhorbairt, atá ina phríomhchuid den “Straitéis Náisiúnta um Chuimsiú LADTI+”.

Mar atá déanta againn le roinnt blianta anuas, thacaíomar arís lenár Líonra Foirne LADT+ le roinnt imeachtaí i rith na bliana agus le mí an Bhróid in 2023. Seo a leanas roinnt samplaí de seo:

- ag glacadh páirte i bparáid Fhéile Bród Bhaile Átha Cliath 2023, in éineacht le Líonraí Foirne eile sa státseirbhís agus sa tseirbhís phoiblí LADT+ faoin mbratach “Bródúil a bheith ag obair ar son na hÉireann”.
- bratach Bród ar foluain ag ár n-oifigí i gCaisleán Bhaile Átha Cliath, agus ar fud na tíre,
- ag tacú le Bród 2023 ar ár bpríomhleathanach suíomh idirlín agus ar ár gcainéil meán sóisialta, in éineacht lenár lógó Líonra Foirne LADT+.
- ceiliúradh a dhéanamh ar Lá Idirnáisiúnta Tras-Infheictheachta le díolachán bÁCála chun airgead a bhailiú d'eagraíocht óige LADT+,
- seisiúin rialta ar líne "Spill The Tea" a óstáil, ag soláthar spás sábháilte don fhoireann chun bualadh le chéile go fíorúil,
- roinnt imeachtaí pearsanta a óstáil i rith na bliana do gach ball foirne, lena n-áirítear turas téamúil ar Ghailearaí Náisiúnta na hÉireann, agus
- leanann muid dár leathanach inlíne agus mol teagmhála tiomnaithe bunaithe a úsáid, chun tacú lenár Líonra Foirne LADT+ eolas, acmhainní, piarthacaíocht agus deiseanna líonraithe a chur ar fáil do bhaill foirne uile.

Léiríonn éisteacht le, agus foghlaim ó, eispéiris agus dearchtaí éagsúla ó fhórsa saothair comhchoiteann nach mbaineann an éagsúlacht le giniúint, le tréithe fisiceacha nó le hinscne amháin, ach go n-áirítear chúlraí sóisialta, eitneacha, cultúrtha agus oideachais leí freisin. Tá sé aitheanta againn le fada go méadaíonn fórsa saothair a dhéanann léiriú níos dlúithe ar an sochaí a ndéanaimid freastal uirthi muinín as an méid a dhéanaimid agus as an gcaoi a ndéanaimid é, agus leanaimid orainn ag úsáid ár gclár earcaíochta chun fórsa saothair éagsúil a thógáil a léiríonn sochaí Éireannach atá comhaimseartha agus ag athrú, a dhaingníonn ár dtiomantas don chomhionannas agus a chabhraíonn linn forbairt le bheith níos fearr ag an méid a dhéanaimid.

I mí Dheireadh Fómhair 2023, d'óstáil muid ár dtríú seachtain bhliantúil um **Chomhionannas, Éagsúlacht agus Cuimsiú** agus ba é téama na bliana seo ná "Ár n-Uathúlacht a Cheiliúradh". Thug an tionscnamh seo deis do bhaill foirne ar fud na heagraíochta a aithint go bhfuilimid go léir uathúil agus machnamh a dhéanamh ar thábhacht an chomhionannais, na héagsúlachta agus an chuimsithe. Chomh maith leis sin, thug sé deis don fhoireann machnamh a dhéanamh ar an ról tábhachtach atá againn go léir chun a chinntiú go mothaíonn ár gcomhghleacaithe, ár bpiaraí agus ár mbainisteoirí uile go bhfuil cuimsiú agus meas orthu. Dhírigh imeachtaí na bliana seo ar ionchur ó chomhghleacaithe ar fud na heagraíochta, agus an Líonra LADT+, a roinn a scéalta uathúla agus a dtaithí saoil, lena n-áirítear:

- iar-Phara-Oilimpeach a labhair faoina gcuid éachtaí go pearsanta sna Parailimpeacha agus go gairmiúil ina ngairm sna Coimisinéirí Ioncaim,

- ball foirne agus a mac a labhair faoi chónaí le huathachas,
- phléigh comhghleacaí atá bodhar an ghairm seo agus an tionchar dearfach a bhí ag na feabhsuithe teicneolaíochta cúnta laistigh de na Coimisinéirí Ioncaim ar a ról poist,
- seimineár idirlín ar thaithí saoil daoine óga LADT+ sa lá atá inniu ann, agus
- nuachtlitir ina bhfuil roinnt aighneachtaí ó bhaill foirne ag roinnt eolais faoina gcultúir éagsúla.

Aithnímid an tábhacht a bhaineann le cothromaíocht inscne, agus tá muid tiomanta go hiomlán dá chinntiú go leanfar le haon mhíchothromaíochtaí inscne ar féidir aghaidh a thabhairt orthu le bearta laistigh dár smacht. Tá dul chun cinn suntasach déanta againn ina leith seo le sé bliana anuas agus léirigh ár dTuarascáil ar Bhearna Phá idir na hInscní 2023 go bhfuil 57% de na poist ardbhainistíochta sna Coimisinéirí Ioncaim líonta ag mná faoi láthair, i gcomparáid le 25% in 2016 (Tábla 27). Ina theannta sin, chláraigh muid le bheith mar bhall den "30%+ Club", in 2023. Is feachtas domhanda é an tionscnamh seo faoi stiúir ceannasaithe eagraíochtaí atá i mbun gnímh chun éagsúlacht inscne a mhéadú ag leibhéal na mbord agus na gcoistí feidhmiúcháin.

Chuireamar ceisteanna sonracha freisin inár suirbhé foirne 2023 maidir le hardú céime agus léiríonn na torthaí go bhfuil sé i gceist ag formhór na mban iarratas a dhéanamh ar ardú céime sna 12 mhí amach romhainn, cé gur tosca iad freagrachtaí cúraim, tionchar ar infhaighteacht deiseanna oibre cumaisc agus easpa muiníne chun feidhmiú ag an gcéad leibhéal eile.

Leanfaimid orainn ag dul i ngleic le míchothromaíochtaí inscne inár bhfórsa saothair agus agus scrúdóimid bealaí chun níos mó ban a spreagadh chun smaoineamh ar iarratas a dhéanamh ar ardú céime. Tá roinnt tionscnamh leanúnach ina leith sin leagtha amach thíos:

- a chinntiú go ndéanann boird roghnúcháin atá cothrom ó thaobh inscne de ár bpróisis earcaíochta agus roghnúcháin go léir,
- oiliúint a chur ar ár mbord roghnúcháin go léir i dteicnící cothroma dea-chleachtas,
- cuirtear oiliúint ar an bhfoireann nua-earcaithe go léir sa chomhionannas agus san éagsúlacht mar chuid dá n-oiliúint ionductaithe,
- seimineár gréasáin athnuachana a thabhairt chun críche, dírithe ar "Beartas na Státseirbhíse um Dhínit san Ionad Oibre", ar ár luachanna agus ar ár gCairt um Rannpháirtíocht Fostaithe,
- ár bhfoireann a spreagadh chun leas a bhaint as deiseanna agus tacaíochtaí foghlama agus forbartha ar feadh an tsaoil,
- béim a leagan ar thionscnaimh shonracha, amhail socruithe beathú cíche agus tacaíochtaí sos míostraithe, atá ar fáil do mhná, agus
- ag obair le taighdeoirí ollscoile ar thionscadal "Call to Lead" in 2024.

Lá Idirnáisiúnta na mBan 2023

Táimid tiomanta do thimpeallacht cothromais agus cothroime a chinntiú, beag beann ar inscne, agus tacaíocht a chur ar fáil do gach fostaí. Aithníonn muid freisin tiomantas na foirne atá rannpháirteach go gníomhach sna hiarrachtaí chun cothromas inscne agus éagsúlacht a chur chun cinn laistigh den eagraíocht.

Chun Lá Idirnáisiúnta na mBan a cheiliúradh, agus mar chuid den tsraith imeachtaí ag comóradh céad bliain, réachtáladh seimineár gréasáin beo ar an 8 Márta 2023. Ba é téama 2023 ná “#EmbraceEquity” agus rinneadh iniúchadh sa phlé le linn an tseimineáir ghréasáin ar cad a chiallaíonn sé chun glacadh le cothromas, deireadh a chur le bacainní stairiúla a bhíonn ag mná, agus an tionchar a bhí ag athruithe dearfacha le linn a ngairme.

D’oscail an Coimisinéir Ruth Kennedy agus an t-iar-Chathaoirleach Josephine Feehily an plé trí mhachnamh a dhéanamh ar a ngairmeacha beatha agus a dtaithe, le fócas ar na hathruithe sa todhchaí ar mhaith leo a fheiceáil a d’fhéadfadh cabhrú le gairmeacha daoine eile. Ina dhiaidh sin bhí plé painéil bríomhar agus tarraingteach idir an Cathaoirleach Niall Cody agus baill foirne ó gach cearn den eagraíocht.

Phléigh an painéal réimse ábhar tábhachtach lena n-áirítear:

- athruithe dearfacha sna Coimisinéirí loncaim do mhná thar na blianta,
- an chaoi ar tháinig athrú ar dheiseanna do mhná,
- na feabhsuithe ar théarmaí agus coinníollacha oibre do mhná,
- comparáid idir taithe oibre agus deiseanna,
- bacainní reatha agus braite ar dhul chun cinn gairme do mhná, agus
- tuairimí ar céard ba mhaith leis an bpainéal a fheiceáil do thodhchaí na mban laistigh de na Coimisinéirí loncaim.

Bhí an ócáid oscailte do gach ball foirne le freastal ar líne agus d’éirigh go hiontach leis le rannpháirtíocht iontach ó chomhghleacaithe ar fud na gCoimisinéirí loncaim.

Leagtar amach inár **dTreochlár Gníomhaíochta Aeráide 2022 - 2030** plean na gCoimisinéirí loncaim le haghaidh béim mhéadaithe ar inbhuanaitheacht agus ar chúrsaí comhshaoil ar fud na heagraíochta chun aghaidh a thabhairt ar dhúshláin an athraithe aeráide agus chun ár lorg carbóin a laghdú.

D'oibríomar go dlúth le hOifig na nOibreacha Poiblí le linn 2023 chun na deiseanna a chuirtear ar fáil trí obair chumaisc a aithint chun ár lorg carbóin a laghdú, agus tá roinnt foirgneamh fágtha againn anois. Mar thoradh air seo laghdaíodh ár n-astaíochtaí carbóin foriomlána, chomh maith le laghdú ar chostais fuinnimh. Tá obair ar siúl freisin chun Flít na gCoimisinéirí loncaim a bharrfheabhsú, trí bhogadh i dtreo soláthar feithiclí leictreacha.

Tá **Foirne Glasa** bunaithe againn i bhformhór ár n-oifigí freisin. Oibríonn na foirne seo in éineacht lenár bhFoirne Bainistíochta Foirgníochta chun tionscnaimh inbhuanaitheachta a chur chun cinn ag leibhéal áitiúil agus chun feasacht na foirne a chur chun cinn sa réimse seo, agus bhí ról lárnach acu i gcur i bhfeidhm ár bplean chun ár n-astaíochtaí carbóin a laghdú. Mar shampla, fuair ár n-oifig san Aonach gradam le déanaí, tríd an **gclár Cumhacht a Optamú @ an Obair.**, chun an éacht suntasach a bhain le tairseach laghdaithe fuinnimh 50% a bhaint amach a cheiliúradh. Chuaigh oifig an Aonaigh isteach sa chlár seo in 2007 agus idir an dá linn tá insliú déanta ar an áiléir san fhoirgneamh seo, tá na fuinneoga uasghrádaithe agus suiteáladh soilsiú rialaithe braiteora. I measc na n-athruithe eile a cuireadh i bhfeidhm tá uasghrádú ar threalamh ríomhaireachta agus áiseanna priontála comhroinnte.

Reáchtáil muid roinnt comórtas soláthair phoiblí le linn 2023 trí úsáid a bhaint as **creataí na hOifige um Sholáthar Rialtais**. San iomlán, bhí critéir a bhaineann le soláthar poiblí glas i bhfeidhm in 80% dár gcomórtas soláthair in 2023 agus tá 5 chomórtas soláthair breise a bhfuil critéir ghlasa i bhfeidhm iontu ar siúl faoi láthair. Tá sé mar chuspóir againn critéir ghlasa a chur san áireamh i ngach cearn dár gcomórtas soláthair, i gcomhréir le beartas an Rialtais agus

leanfaimid orainn ag cur feasachta ar chritéir ghlasa chun cinn amach anseo.

I gcomhréir le Ciorclán 1/2020, arna eisiúint ag an Roinn Caiteachais Phoiblí, Seachadta agus Athchóirithe PFN (DPENDR) i leith nósanna imeachta maidir le hastaíochtaí carbóin a bhaineann le haerthaistil oifigiúil a fhritháireamh, bhí dualgas airgeadais €6,911 againn in 2023. Tá an dualgas airgeadais seo díorthaithe ó iomlán astaíochtaí carbóin de bheagnach 314,156 punt, le costas cánach carbóin ábhartha de €48.50 an tonna.

Nuálaíocht

Cuireann ár dtiomantas d'úsáid na teicneolaíochta agus infheistíocht leanúnach inár gcumas teicneolaíochta faisnéise ar ár gcumas réitigh ghnó fhorásacha agus nuálacha a fhorbairt a chuidíonn le héifeachtúlacht agus cáilíocht a chur chun cinn.

Mar luath-ghlacadóir na teicneolaíochta ríomhaireachta, agus i bpáirt le go leor eagraíochtaí aibí, tá roinnt córais oidhreachta againn a bhfuil **nuachóiriú teicniúil** de dhíth orthu. Agus é seo á aithint mar phríomhriosca eagraíochta, leanaimid de chlár Ailtireacht Theicniúil agus Nuachóiriú na gCóras a chur chun cinn chun ár gcórais agus ár dteicneolaíocht bhunúsach a nuachóiriú, lena chinntiú go bhfuil an t-ardán TF agus an cumas againn chun ár bpríomhchlár ghnó a oibriú go héifeachtach.

In 2023, dhírigh ár gclár ar cheithre imirce teicneolaíochta, lena n-áirítear nuachóiriú ar ár bhfeidhmchlár Comhchóras Clárúcháin, roinnt Cruthúnas ar Choincheapanna IS agus Córas Deartha chun an cur chuige maidir le dearadh scáileáin a chaighdeánú ar fud na gcóras. Leis an obair riachtanach seo, cuirfear an t-ardán ar fáil chun cánacha agus dleachtanna breise a nuachóiriú tuilleadh, agus béim á leagan ar uathoibriú próisis, digitiú agus pearsanú seirbhísí, agus muid ag dul i dtreo cánachais nádúrtha.

Chuireamar feabhas freisin ar ár gcóras ÍMAT in 2023, chun obair athardáin na RCS a threisiú. Chuir sé sin ar ár gcumas an t-am a thógtar chun faisnéis i dtaca le híocaíochtaí RCS incháinithe a léiriú inár gcórais a íoslaghdú, agus tháinig feabhas ar an tseirbhís a chuirimid ar fáil do cháiníocóirí aonair tríd an bpróiseas deireadh bliana a chuíchóiriú.

In 2023, leathnaíomar úsáid teicneolaíochtaí **IS** agus **Próiseála Teanga Nádúrtha** chun 85% de na fiosrúcháin go léir a cuireadh faoi bhráid M'Fhiosruithe a rangú go huathoibríoch. Déanann na forbairtí seo eispéireas an úsáideora a shimpliú trí dheireadh a chur leis an ngá atá ag na cáiníocóirí féin-chatagóiriú a dhéanamh ar a bhfiosrú. Faoin bpróiseas aicmiú uathoibríoch, tá cruinneas an chatagóirithe fiosraithe méadaithe go 97% agus tá laghdú níos mó ná 24 uair an chloig tagtha ar an am foriomlán a thógann sé chun fiosruithe a chur chuig an saineolaí ábhair cuí.

Ligeann ár nOifig Bainistíochta Clár dúinn bainistíocht éifeachtach agus chuntasach a dhéanamh ar thionscadail ghnó atá cumasaithe ag teicneolaíocht na faisnéise, agus lorgaíonn sí deiseanna chun feabhas leanúnach a chur i gcrích sa réimse sin. Tugann Boird Thionscadail agus Coistí Stiúrtha treoir agus tacaíocht chun na tionscadail seo a sheachadadh, rud a chinntíonn cinnteoireacht tráthúil, chomh maith le bainistíocht agus maolú ar na fadhbanna agus rioscaí a thagann aníos. Leanfar leis an obair seo in 2024.

Láimhseálann ár gcórais chustaim líon idirbheart atá ag dul i méid i gcónaí, agus le linn 2023 láimhseáil ár gCóras Iompórtála Uathoibríoch (CIU) os cionn 76 milliún teachtaireacht, le buaicphointe de 519,000 teachtaireacht in aon lá amháin ar an 12 Nollaig 2023. Ina theannta sin, déileáil ár gcóras AES le beagnach 4 mhiliún teachtaireacht (seachas teachtaireachtaí idir-Bhallstáit) le buaicphointe de 549,000 i mí an Mheithimh 2023, agus láimhseáil ár seirbhís fóraithe scaoilte easpórtála beagnach 4.3 mhiliún iarratas le buaicphointe de bheagán os cionn 1 mhiliún a láimhseáladh i mí Lúnasa 2023.

Cuireadh le chéile cur i bhfeidhm CEU Céim 1 (CEU-C1), Scaoileadh Córais Rialaithe Iompórtála 2, agus Córas Nua Ríomhairithe um Idirthuais Céim 5 (CNRI-C5) mar chuid dár gcuid oibre chun tacú le custaim le linn 2023. Chun CEU-C1 agus CNRI-C5 a thabhairt isteach, bhí gá le feabhsuithe breise ar Rolladh-ar Rolladh-as, agus tá an fhorbairt sin ar siúl. Chuireamar tuilleadh comhéadain feidhmchláir i bhfeidhm freisin chun cabhrú le trádáil i gcomhar le cur chun feidhme CEU-C1 agus CNRI-C5.

Ina theannta sin, mar ullmhúchán d'Imréiteach Láraithe Chód Custaim an Aontais le haghaidh Iompórtála, chuireamar i bhfeidhm feidhmiú céimneach Shamhail Sonraí Custaim an AE Leagan 6 agus CNRI-C6.

Leanann muid d'áiseanna comhroinnte ríomhaireachta a chur ar fáil, agus de chur leo, do chomhlachtaí eile san earnáil phoiblí, ónár n-**ionad sonraí** agus bhain breis agus 50 eagraíocht éagsúil leas as an tseirbhís seo in 2023. Leis an tseirbhís óstála seo, meastar go sábháiltear €2.5 milliún sa bhliain ar a laghad do na heagraíochtaí a bhfreastalaítear orthu.

Lean ár **seirbhís priontála agus poist** ag soláthar seirbhísí priontála agus poist do roinnt eagraíochtaí eile san earnáil phoiblí le linn 2023. Mar shampla:

- rinneamar 7.7 milliún mír comhfhreagrais a phriontáil agus a phostáil thar ceann seacht Roinn agus gníomhaireacht Rialtais, rud a d'fhág gur sábháladh thart ar €292,000,
- chuireamar seirbhísí priontála agus deartha ar fáil d'earraí ar nós stáiseanóireacht chorparáideach, bileoga, póstaer agus lámhleabhair oiliúna do 21 Roinn agus gníomhaireacht Rialtais, rud a d'fhág gur sábháladh thart ar €202,000,
- d'eisíomar 175,000 teastas glas COVID-19 thar ceann Oifig Phríomh-Oifigeach Faisnéise an Rialtais agus an FSS, agus
- chuireamar tacaíocht bhreise ar fáil don Oireachtas agus d'Oifig na mBillí chun na céimeanna éagsúla de na Billí Airgeadais agus Pleanála a chur ar fáil, agus thacaíomar leis an Roinn Airgeadais ar Lá an Bhuiséid, ag tairiscint oibríocht theagmhasach iomlán.

Is rannpháirtí gníomhach muid i nGradaim Nuálaíochta agus Sármhaitheasa na Státseirbhíse agus chuireamar cúig thionscadal isteach lena mbreithniú. Bhí tionscadal comhoibríoch, "Rúnaíocht don Choimisiún um Chánachas agus Leas: Tacú le Forbairt Beartais Straitéisigh", a chuir an Roinn Airgeadais, an RCS agus na Coimisinéirí Ioncaim isteach sa chatagóir d'Fhorbairt Beartais Straitéisigh i measc na mbuaiteoirí le linn shearmanas bronnta 2023.

Tá scéim gradaim inmheánach againn freisin ar a dtugtar "Réalt" chun nuálaíocht a chur chun cinn. Bronnadh trí ghradam faoin scéim seo in 2023. Ina theannta sin, tá Foireann Líonra Nuálaíochta bunaithe againn atá ag cur Claochlú na Seirbhíse Poiblí chun cinn go gníomhach.

Rúndacht an Cháiníocóra

Tá aird iomlán againn ar ár ndualgas dlíthiúil rúndacht faisnéise cáiníocóirí a chosaint, agus is tosaíocht bhunúsach dúinn **slándáil chórais agus shonraí na gCoimisinéirí Ioncaim**. Thar ár seirbhísí agus próisis ghnó go léir, caitear le sonraí pearsanta cáiníocóirí leis na caighdeáin is airde slándála agus rúndachta, agus tá slándáil deartha isteach i ngach seirbhís a oibríonn na Coimisinéirí Ioncaim nó a oibrítear ar a son. Leagtar béim ar shlándáil don fhoireann ar fad agus is cuid de chultúr na heagraíochta í.

Bhí dhá chleachtadh cibearshlándála ar leith againn in 2023, a d'éascaigh díoltóirí seachtracha agus neamhspleácha a bhfuil saineolas acu ar an réimse seo. Rinne na cleachtaí seo athbhreithniú ar ár gcur chuige cibearshlándála agus aithníodh deiseanna feabhsúcháin a cuireadh i bhfeidhm. Is cuid thábhachtach dár straitéis é seo chun aghaidh a thabhairt ar thimpeallacht bhagartha nua atá ag athrú i gcónaí.

Bainimid úsáid as creat an Lárionaid um Shlándaíl Idirlín le haghaidh cruachan agus measúnú córais chun tagarmharc slándála srathach a chruthú dár gcórais inmheánacha agus phoiblí ar féidir linn tástáil a dhéanamh ina choinne. Tá an creat seo suite in éineacht le Córas láidir Bainistíochta um Shlándaíl Faisnéise atá **ISO27001** deimhnithe. D'éirigh linn ár n-íniúchtaí faireachais is déanaí a chur i gcrích i mí Aibreáin agus i mí Dheireadh Fómhair 2023.

Déantar criptiú ar fhaisnéis phearsanta a thaispeántar ar ár suíomh idirlín le deimhniú Bailíochtaithe Breise SSL 256 giotán agus é sínithe ag údarás deimhniúcháin faoi iontaoibh an phobail. Féadann cáiníocóirí fíorú go bhfuil an leathanach slán trí fhéachaint ar dheilbhín an ghlais ina mbrabhsálaí.

Déanann ár bhfoirne tacaíochta monatóireacht agus measúnú gníomhach ar chomhairleoirí slándála do chórais agus feidhmchláir atá faoina smacht. Ina theannta sin, bainimid úsáid as tríú páirtithe chun bréagionsaí tástála a dhéanamh ar fud ár seirbhísí seachtracha ar bhonn rialta.

Iarrtar ar gach seirbhís ghnó a bhaineann le cánacha agus dleachtanna a bhailiú ardleibhéal infhaighteachta agus athléimneachta a choinneáil mar aon le nósanna imeachta comhaontaithe leanúnachais ghnó. Bainistítear é seo de réir ISO22301 agus tá sé deimhnithe dó. D'éirigh linn le hiniúchadh faireachais maidir leis seo i mí Aibreáin 2023.

Déantar ár gcórais a thástáil de réir **chaighdeán ISO29119** agus nuair a chuirtear chun táirgeachta iad, déantar iad a bhainistiú de réir **chaighdeán ISO20000**. Cinntíonn an caighdeán seo go bhfuil nósanna imeachta cuí i bhfeidhm chun rialú athraithe, bainistíocht seirbhíse, bainistíocht teagmhas agus athbhreithniú teagmhas a bhainistiú.

Athchóiriú na Seirbhíse Poiblí & Athnuachan na Státseirbhíse

Tá ról gníomhach againn i gcur i bhfeidhm leanúnach Athnuachan na Státseirbhíse agus Athchóiriú na Seirbhíse Poiblí I measc na n-éachtaí a bhain leis na torthaí ardleibhéil don tseirbhís phoiblí in 2023 tá:

- páirt a ghlacadh i ngrúpa oibre arna bhunú ag DPENDR chun raon uirlisí meastóireachta a dhearadh chun measúnú a dhéanamh ar an tionchar a bhíonn ag obair chumaisc ar an lucht saothair agus ar eagraíochtaí sa Státseirbhís agus sa tSeirbhís Phoiblí,
- tacaíocht leanúnach do Bhonneagar Sonraí Náisiúnta na hÉireann agus do phrionsabail na Sonraí Oscailte de réir na "Straitéise Náisiúnta Sonraí Oscailte",
- rannpháirtíocht sa ghrúpa oibre chun "Beartas na Státseirbhíse um Fhoréigean Baile agus Drochíde" a fhorbairt a seoladh in 2023, agus
- ag cur leis an ngrúpa oibre faoi stiúir DPENDR chun an "Creat Beartais Sos Míostraithe agus an Ionad Oibre d'Eagraíochtaí na Státseirbhíse" a fhorbairt, a seoladh i mí Dheireadh Fómhair 2023.

Rialachas

Tá triúr Coimisinéirí ar Bhord na gCoimisinéirí Ioncaim, arna gceapadh ag an Taoiseach, agus ceapann an tAire Airgeadais duine amháin acu mar Chathaoirleach. Tá freagracht reachtúil ar an mBord a chuid feidhmeanna a chur i gcrích.

Cuireann ár struchtúir rialachais trédhearcacht chun cinn, cinntíonn cuntasacht agus ceapadh iad chun cur ar ár gcumas ár spriocanna straitéiseacha a bhaint amach, ár gcláir ghnó a sholáthar go cost-éifeachtach, agus ár gceanglais rialála uile a chomhlíonadh.

Ráiteas Straitéise 2023-2025

Leagtar amach inár Ráiteas Straitéise an chaoi a n-oibreoidh agus a bhfeidhmeoidh na Coimisinéirí Ioncaim amach anseo, na cuspóirí ardleibhéil a dtabharfaimid fúthu don tréimhse trí bliana amach romhainn agus léiríonn sé ár bhfís chun a bheith ar cheann de na córais riartha chánach agus custam is mó chun tosaigh, a bhfuil muintín ag an bpobal as, agus a bheith ar an rogha fostóra. Léiríonn an Ráiteas Straitéise ár luachanna freisin - meas, gairmiúlacht, comhoibriú, gastacht agus ionracas.

I mí an Mheithimh 2023 d'fhoilsíomar ár Ráiteas Straitéise 2023 -2025, arb é an chéad Ráiteas Straitéise a ullmhaíodh sa timpeallacht iarphaindéime. Mar gheall ar na hathruithe ar iompar agus riachtanais cáiniocóirí, agus ar bheartais an Rialtais a bhí dírithe ar thacaíocht a thabhairt do dhaoine aonair agus do ghnólachtaí trí ghéarchéim an chostais mhaireachtála, b'éigean dúinn an chothromaíocht cheart a aithint idir ár bpríomhthosaíochtaí oibriúcháin, agus riachtanais atá ag teacht chun cinn i dtimpeallacht nach féidir a thuar. I measc na ngnéithe tábhachtacha eile den chomhthéacs bhí bealaí oibre atá ag athrú, deiseanna digitithe, athchóiriú cánach domhanda agus tuarascáil an Choimisiúin um Chánachas agus Leas.

Forbraíodh an Ráiteas Straitéise nua seo trí chomhairliúchán forleathan le páirtithe leasmhara inmheánacha agus seachtracha araon, mar aon le moltaí foirne a bailíodh agus a forbraíodh trí Chomhdhálacha Bainistíochta Sinsearaí, ceardlanna, cruinnithe foirne agus leathanach gréasáin inmheánach.

Leagann an Ráiteas Straitéise amach ár gcuspóirí ardleibhéil don tréimhse trí bliana 2023 – 2025 agus tá sé dírithe ar ár gcolúin straitéiseacha seirbhíse maidir le comhlíontacht agus aghaidh a thabhairt ar neamhchomhlíontacht. Fanann na colúin seo i gcónaí agus muid ag neartú fheidhmíocht na heagraíochta, ag beachtú ár samhla gnó, ag glacadh le deiseanna atá ag teacht chun cinn agus ag tógáil orthu, agus ag réamh-mheas agus ag freagairt go réamhghníomhach d'athruithe inár dtimpeallacht inmheánach agus sheachtrach.

Is príomhspreagadh é ár Ráiteas Straitéise do gach Rannóg laistigh de na Coimisinéirí Ioncaim, agus pléadh é go mion le linn na seisiún halla an bhaile a reáchtáladh le linn 2023. Cinntíonn na cainteanna seo go bhfuil baill foirne ag gach leibhéal den eagraíocht ar an eolas agus go dtuigeann siad ár n-uailmhianta mar eagraíocht do na trí bliana amach romhainn, agus táimid ag tnúth le foghlaim ón díospóireacht dhearfach spéisiúil a bhí ar siúl le linn na seisiún seo agus tógáil uirthi.

Leagtar amach inár **gCreat Rialachais Chorparáidigh**, a fhoilsítear ar ár suíomh idirlín, an creat chun ailíniú ceart ár struchtúir le straitéisí agus treo gnó a chinntiú, le fócas soiléir ar thrédhearcacht mhéadaithe agus maolú riosca. Déanann sé na comhluachanna, an chomhfhealsúnacht, na comhchleachtais agus an comhchultúr taobh istigh de na Coimisinéirí Ioncaim a stiúradh, rud a dheimhníonn, i dteannta lenár struchtúir agus socruithe, an chaoi a dtugann muid aghaidh ar ár misean agus torthaí ardchaighdeán a chinntiú.

I rith 2023, rinne ár gCoiste Bainistíochta Riosca monatóireacht ghníomhach ar ár **gCreat Riosca Chorparáidigh** lena chinntiú go ndeachthas i mbun na ngníomhartha cuí chun rioscaí a mhaolú a d'fhéadfadh tionchar a imirt ar bhaint amach ár gcuspóirí corparáideacha. Méadaíodh an leibhéal rannpháirtíochta inár bpróiseas sainaitheanta agus measúnaithe riosca chun creat bainistíochta riosca níos éifeachtaí a sholáthar agus nasc feabhsaithe le bainistíocht riosca na rannóige.

Tá na Coimisinéirí Ioncaim ina bhall de Phobal Leasa Bainistiú Riosca Fiontraíochta de chuid an FCRC (PL BRF). Díríonn an pobal FCRC de chuid an ECFE ar na rioscaí is mó do chórais riartha cánach anois agus amach anseo. Ghlac na Coimisinéirí Ioncaim páirt sa suirbhé PL BRF in 2023. Cé gur aithin suirbhéanna roimhe seo raon rioscaí agus go ndearna siad iniúchadh ar na dúshláin a bhí le sárú chun iad a mhaolú, scrúdaigh an suirbhé PL BRF 2023 conas a tháinig éabhlóid ar na freagraí sin. Ina theannta sin, d'aithin sé aon réimsí riosca nua nó aon réimsí riosca atá ag teacht chun cinn agus thug sé léargas ar an gcuma a d'fhéadfadh a bheith ar an timpeallacht riosca i gceann trí go cúig bliana. Beidh torthaí an tsuirbhé mar bhonn dá phleanáil PL BRF amach anseo.

Tá an Bord tiomanta d'fheidhm Iniúchta Inmheánaigh ardchaighdeán a choinneáil agus tacú léi. Is é an tAonad Iniúchta Inmheánaigh a fheidhmíonn an fheidhm seo, aonad a oibríonn le húdarás díreach an Bhoird agus faoi mhaoirseacht agus treoir ghinearálta an Choiste Iniúcháireachta. Feidhmíonn an t-aonad i gcomhléir leis na Caighdeáin um Iniúcháireacht Inmheánach arna n-eisiúint ag an DPENDR chun dearbhú oibiachtúil neamhspleách a chur ar fáil go bhfuil bainistiú cuí agus éifeachtach á dhéanamh ar na córais, próisis agus nósanna imeachta atá mar bhonn dár ngníomhaíochtaí, é sin nó bearta ceartúcháin a mholadh de réir mar is cuí.

Tá an clár iniúcháireachta inmheánaí bunaithe ar ár nUilíocht Iniúcháireachta Inmheánaí, an Clár Rioscaí Corparáideacha, Tosaíochtaí Corparáideacha Bliantúla agus Ráiteas Straitéise. In 2023, tugadh chun críche 19 n-iniúchadh, lena n-áirítear 13 n-iniúchadh inmheánach agus sé iniúchadh athleantacha.

Déanann an **Coiste Iniúcháireachta (an Coiste)** maoirseacht ar fheidhm na hIniúcháireachta Inmheánaí sna Coimisinéirí Ioncaim agus cuireann sé comhairle ar an mBord maidir lena feidhmiú agus a forbairt. Tuairiscíonn an Coiste don Chathaoirleach, mar Oifigeach Cuntasaíochta, agus déanann sé measúnú ar shocruithe rialachais a thugann comhairle agus treoir maidir leis na córais bhainistíochta riosca agus rialuithe inmheánacha. Tháinig an Coiste le chéile cúig huairé in 2023.

Cuimsíonn ballraíocht an Choiste Iniúcháireachta:

- John Murphy (Cathaoirleach an Choiste Iniúcháireachta), iar-Ard-Rúnaí na Roinne Post, Fiontar agus Nuálaíochta,
- Helen Hall, Príomhfheidhmeannach an Údarás Póilíneachta,
- An Dochtúir Paul Lyons, Ollamh Taca Cúnta i Scoil Ghnó na Tríonóide, Coláiste na Tríonóide, Baile Átha Cliath,
- An Dochtúir Karen-Ann Dwyer, Ollamh Cúnta sa Chuntasaíocht ag Scoil Ghnó Ollscoil Chathair Bhaile Átha Cliath,
- Declan Rigney, Rúnaí Cúnta, Rannóg Beartais agus Reachtaíochta Cánacha Pearsanta na gCoimisinéirí Ioncaim (go dtí Aibreán 2023) agus
- Maura Kiely, Aturnae na gCoimisinéirí Ioncaim i Rannóg Dhlíodóir na gCoimisinéirí (ó Mheitheamh 2023).

Nochtuithe Cosanta

Cuirimid timpeallacht thacúil chun cinn go gníomhach dár bhfoireann ionas gur féidir leo imní a chur in iúl maidir le héagóir fhéideartha san ionad oibre, agus táimid tiomanta go hiomlán do na tacaíochtaí riachtanacha a chur ar fáil do bhaill foirne a chuireann imní den sórt sin in iúl.

In 2023, breithníodh ceithre ábhar imní faoi “Pholasaí na gCoimisinéirí Ioncaim i leith Nochtadh

Cosanta a Thuairisciú san Ionad Oibre". Tar éis do Ghrúpa Nochtuithe Cosanta na gCoimisinéirí loncaim measúnú a chur i gcrích, rinneadh gníomh leantach cuí maidir le dhá ábhar inní a ardaíodh. Bhí an measúnú a rinne Grúpa Nochtuithe Cosanta na gCoimisinéirí loncaim ar an dá ábhar inní eile fós ar siúl ag deireadh na bliana.

Duine forordaithe is ea ár Stiúrthóir Iniúcháireachta Inmheánaí chun nochtuithe cosanta a fháil ar ábhair a bhaineann le cánacha agus dleachtanna a mheasúnú, a bhailiú agus a bhainistiú. I mí na Nollag 2023, sheolamar **foirm thuairiscithe nua ar líne**, a bhfuil teacht uirthi trí shuíomh idirlín na gCoimisinéirí loncaim, chun é a dhéanamh níos éasca d'oibrithe nochtadh cosanta a dhéanamh ar ábhair a thagann faoi chúram na gCoimisinéirí loncaim. Fuair ár Stiúrthóir Iniúchta Inmheánaigh 31 nochtadh seachtrach san iomlán in 2023.

Trínár mballraíocht den chlár "Integrity at Work" de chuid Transparency International Ireland, fuair 24 ball foirne oiliúint ar "Dealing with Protected Disclosures- Prescribed Persons" in 2023.

Eitic, Caighdeán agus Iompar

Cloíonn gach oifigeach de chuid na gCoimisinéirí loncaim leis na prionsabail, caighdeán agus luachanna atá leagtha amach in *Cód Eitice na gCoimisinéirí loncaim* agus *Cód Caighdeán agus Iompair na Státseirbhíse*. In 2023, thíolaic baill foirne ag leibhéal PC agus os a chionn, chomh maith le hoifigigh i bpoist shainithe áirithe, **Ráiteas Leasanna** faoi na hAchtanna um Eitic in Oifig Poiblí, 1995 agus 2001.

De réir Alt 6(4) den Acht um Brústocaireacht a Rialáil, 2015, foilsítear ainmneacha, gráid agus sonraí gearra faoi ról agus freagrachtaí na nOifigeach Poiblí Ainmnithe in Oifig na gCoimisinéirí loncaim ar ár suíomh idirlín.

Tá muid tiomanta dár n-**oibleagáidí cosanta sonraí** a chomhlíonadh agus próiseálfaidh muid sonraí pearsanta de réir na reachtaíochta um chosaint sonraí. Cosnaíonn muid sláine na sonraí a sholáthraíonn cáiniocóirí agus tríú páirtithe dúinn. In 2023, lean muid le feasacht a mhéadú, agus comhlíontacht a fheabhsú, maidir leis an gcosaint sonraí i measc ár mball foirne. Áiríodh leis seo bearta le glacadh chun slándáil sonraí a chosaint i dtimpeallacht chianoibre.

Saoráil Faisnéise

In 2023, fuair 242 iarratas SF (Tábla 28) agus leanaimid ag obair leis an RCPSA PFN le hoibriú éifeachtúil agus éifeachtach an Achta SF 2014 in Oifig na gCoimisinéirí loncaim a chinntiú.

Cuireadh tús leis an athbhreithniú ar an Acht i mí Mheán Fómhair 2021 agus tá sé á bhainistiú ag an DPENDR. Mar chuid den athbhreithniú seo, dháil na Coimisinéirí loncaim **suirbhé maidir le sástacht custaiméirí** ar iarrthóirí SF agus lucht cinnteoireachta in 2022 agus mhol siad é a chomhlánú. Chuir na Coimisinéirí loncaim freagra mionsonraithe ar fáil chomh maith ar an doiciméad comhairliúcháin a d'eisigh an Roinn Caiteachais Phoiblí, Seachadta agus Athchóirithe PFN. Táthar ag súil go gcuirfidh an Roinn Caiteachais Phoiblí, Seachadta agus Athchóirithe PFN tuarascáil agus moltaí faoi bhráid an Rialtais agus go bhfoilseofar iad le linn 2024. Mar chomhlacht um SF faoin Acht, tá na Coimisinéirí loncaim ag plé go hiomlán leis an bpróiseas athbhreithnithe.

Gearáin

Féadfaidh cáiniocóirí atá míshásta leis an láimhseáil a dhéanann na Coimisinéirí loncaim ar a ngnóthaí cánach iarraidh go ndéanfaí athbhreithniú ar a gcás, bíodh sé go hinmheánach ag Oifigeach sinsearach de chuid na gCoimisinéirí loncaim, nó ag Athbhreithneoir Seachtrach. In

2023, glacadh le hiarratas amháin ar athbhreithniú inmheánach, agus glacadh le 11 n-iarratas ar athbhreithnithe seachtracha (Tábla 29). Thug an tOmbudsman 26 gearán maidir leis na Coimisinéirí Ioncaim chun críche le linn 2023 (Tábla 30).

Go déanach in 2023, reáchtáil an tSCP comórtas thar ceann na gCoimisinéirí Ioncaim chun painéal d'Athbhreithneoirí Seachtracha a chruthú chun athbhreithnithe a chur i gcrích, a bunaíodh ina dhiaidh sin i mí Feabhra 2024. Tá conarthaí déanta ag na hAthbhreithneoirí Seachtracha le haghaidh seirbhísí a bheidh i bhfeidhm ar feadh tréimhse tosaigh trí bliana, ach féadfar iad a shíneadh go cúig bliana ar a mhéad trí chomhaontú.

Coistí Oireachtais

Tháinig an Cathaoirleach os comhair an Choiste um Chuntais Phoiblí (CCP) i mí Eanáir 2024.

Ábhair Eile Rialachais

Tá muid comhlíontach leis an Acht um Íoc Pras Cuntas, 1997 agus Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála), 2002. Foilsítear ár dTuairisceáin ar Íocaíochtaí Prasa ar ár suíomh idirlín. Rinneadh beagnach 84% de na híocaíochtaí uile taobh istigh de 15 lá (Tábla 31).

Sholáthair muid freagraí ar 735 Ceist Pharlaiminteach agus d'fhreagair muid 744 Uiríoll ó Ionadaithe Poiblí le linn 2023.

Athruithe Ardbhainistíochta

Tar éis chomórtais an CCA, rinne an tAire don DPENDR, Paschal Donohoe, T.D. ceapacháin chuig dhá phost ar Leibhéal Rúnaí Cúnta in 2023:

- tar éis a cheapachán ar an 24 Aibreán 2023, shann Bord na gCoimisinéirí Ioncaim James Twohig do Rannóg na gCánacha Pearsanta
- tar éis a cheapachán ar an 7 Lúnasa 2023, shann Bord na gCoimisinéirí Ioncaim Tom James do Rannóg an Bheartais agus na Reachtaíochta Cánacha Pearsanta.

Ar an 14 Samhain 2023, d'fhógair Bord na gCoimisinéirí Ioncaim sannadh Eugene Creighton do Rannóg na gCánacha Idirnáisiúnta, agus leanann sé ar aghaidh ina ról mar cheann Rannóg na gCorparáidí Móra go dtí go gceapfar Rúnaí Cúnta nua.

Chuaigh Declan Rigney, Rúnaí Cúnta, ar scor an 1 Aibreán 2023 agus chuaigh Eamonn O'Dea, Rúnaí Cúnta, ar scor an 1 Meán Fómhair 2023. Gabhaimid buíochas leo beirt as a seirbhís do na Coimisinéirí Ioncaim.

Bainistíocht Airgeadais

Gach bliain, déanann na Coimisinéirí Ioncaim an Cuntas ar Ioncam a Fuair an Stát arna bhailiú ag na Coimisinéirí Ioncaim agus an Cuntas Leithreasa ar chaiteachas Oifig na gCoimisinéirí Ioncaim don Ard-Reachtair Cuntas agus Ciste, a ullmhú agus a thíolacadh lena n-íniúchadh. Cuirtear an ‘Cuntas ar Fháiltas Ioncaim an Stáit’ iniúchta arna bhailiú ag na Coimisinéirí Ioncaim don bhliain 2023 faoi bhráid an Oireachtais i gcomhthráth leis an Tuarascáil Bhliantúil.

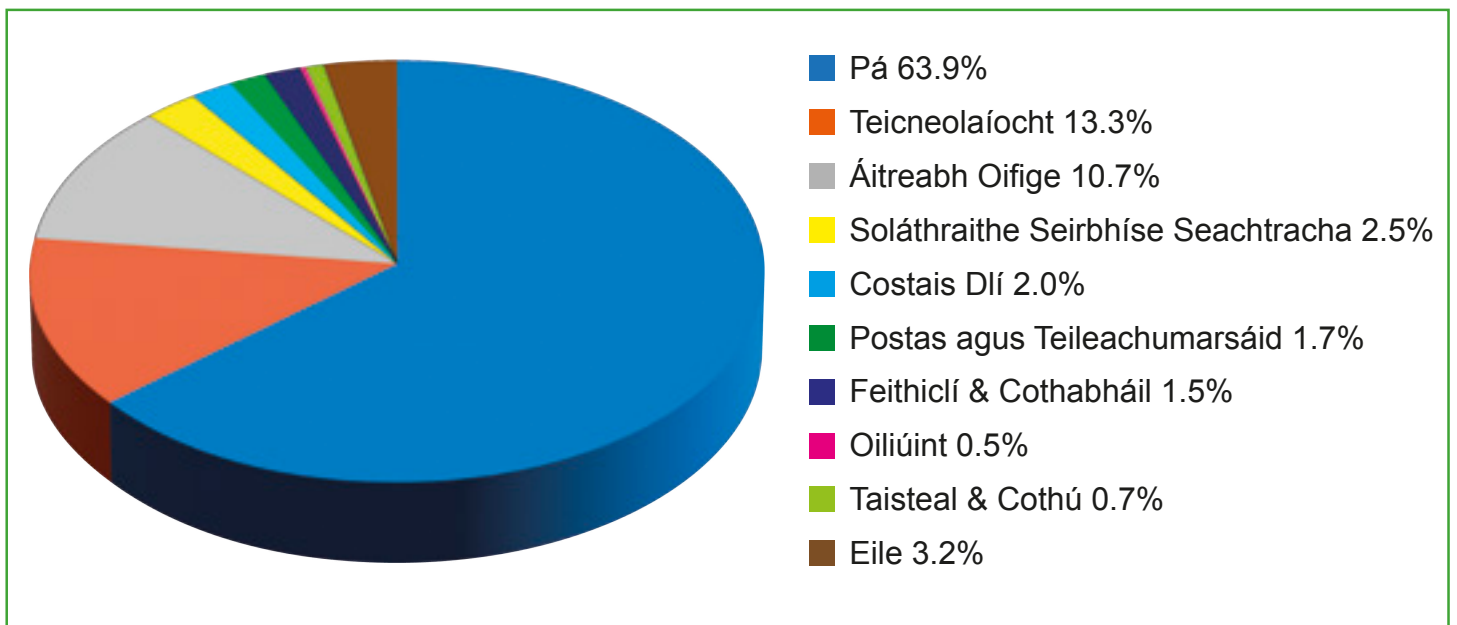
Tá an Cuntas Leithreasa maidir leis an tsuim a chaith na Coimisinéirí Ioncaim i leith tuarastail agus costais sa bhliain dár críoch an 31 Nollaig 2023 curtha faoi bhráid an Ard-Reachtair Cuntas agus Ciste taobh istigh den amlíne reachtúil. De réir Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993, foilseofar an cuntas iniúchta faoi Mheán Fómhair mar chuid den Tuarascáil maidir le Cuntais na Seirbhísí Poiblí. Déanfar an cuntas fhoilsiú agus a chur ar fáil ar www.audgen.gov.ie. Dá réir, is figiúirí sealadacha iad na figiúirí dá ndéantar tagairt thíos agus tabharfar chun críche iad ar chríochnú an iniúchta ar Chuntas Leithreasa na gCoimisinéirí Ioncaim ag an Ard-Reachtair Cuntas agus Ciste.

Feidhmíocht Airgeadais 2023

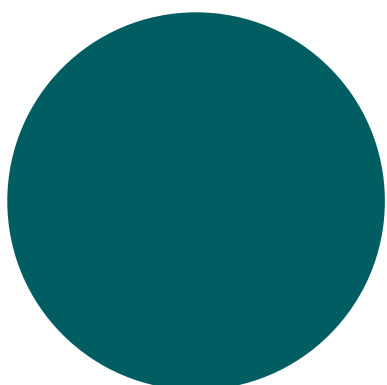
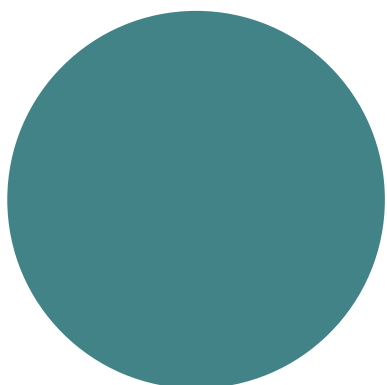
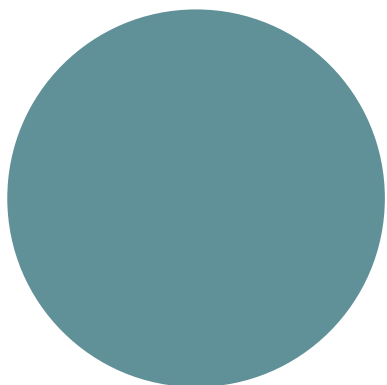
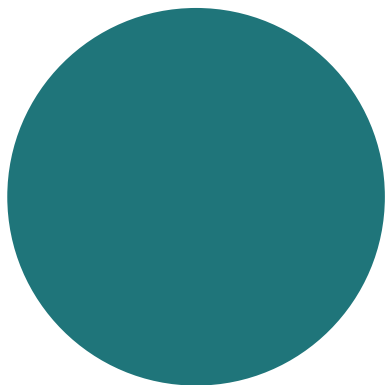
In 2023, ba ionann €585 milliún agus caiteachas na gCoimisinéirí Ioncaim ar riar agus bailiú cánacha agus dleachta, agus ar bhainistíocht teorann. Tháinig cuid den chaiteachas seo ó fháltais Leithreasáí i gCabhair ar luach €62.5 milliún, a fuarthas ó sheirbhísí maidir le ÁSPC den chuid is mó, chomh maith le sciar de na dleachtanna Custam a bailíodh tríd an gcóras Imréitigh Láraithe.

Bhí Meastachán Forlíontach de €52.3 milliún ag teastáil chun íoc as costas an bhonneagair bhuaín atá á fhorbairt ag Europort Ros Láir ag Oifig na nOibreacha Poiblí thar ceann na gCoimisinéirí Ioncaim, mar aon le costais chíosa 2023 ag Calafort Bhaile Átha Cliath agus Ros Láir. D'eascair na costais sin de bharr imeacht na RA as an AE agus, dá bhrí sin, cháiligh siad le haghaidh cistiú ón gCúlchiste Coigeartaithe Brexit.

D'eascair barrachas sealadach deireadh bliana ar luach €3.6 milliún, lena n-áirítear barrachas fáltais Leithreasáí i gcabhair de €1.3 milliún.



Cuntas ar Fháiltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023



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Leathanach**

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Ráiteas ón Oifigeach Cuntasaíochta ar Rialú Inmheánach Airgeadais

Freagracht as an gCóras Rialaithe Inmheánaigh Airgeadais

Mar Oifigeach Cuntasaíochta admhaím an fhreagracht atá orm a chinntiú go bhfuil córas éifeachtach rialaithe inmheánaigh airgeadais á chothabháil agus á oibriú ag an Oifig. Déantar an fhreagracht seo a chleachtadh i gcomhthéacs na n-acmhainní sin atá ar fáil dom agus i gcomhthéacs mo chuid dualgais eile mar Cheannaire Oifige. Freisin, ní fhéadann aon chóras rialaithe inmheánaigh airgeadais ach ráthaíocht réasúnta seachas dearbhráthaíocht a thabhairt go bhfuil sócmhainní cumhdaithe, idirbhearta údaraithe agus taifeadta go cuí, agus go ndéantar earráidí ábhartha nó mírialtachtaí eile a chosc nó a aimsiú in am trátha. Is próiseas leanúnach é an córas rialaithe inmheánaigh airgeadais a chothabháil agus déantar athbhreithniú leanúnach ar an gcóras agus ar a éifeachtacht.

Is mar seo a leanas atá an suíomh maidir leis an timpeallacht rialaithe airgeadais, an creat nósanna imeachta um riarachán, tuairisciú bainistíochta agus iniúchóireacht inmheánach.

Timpeallacht um Rialú Airgeadais

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na heilimintí seo a leanas ann:

- Déantar freagrachtaí airgeadais a shannadh ag leibhéal bainistíochta leis an gcuntasacht chomhfhreagrach.
- Tá socruithe tuairiscithe curtha ar bun ag gach leibhéal ina bhfuil freagrachtaí bainistithe airgeadais sannta.
- Tá nósanna imeachta foirmiúla bunaithe chun teipeanna rialaithe suntasacha a thuairisciú agus cinntiú go nglactar gníomh ceartaitheach cuí.
- Tá Coiste Iniúchóireachta ann chun comhairle a chur orm maidir le mo fhreagrachtaí as an gcóras rialaithe airgeadais inmheánaigh a chomhlíonadh.
- Tá doiciméid na bpríomhphróiseas gnó á n-athbhreithniú agus á fhorbairt chun a chinntiú go bhfuil cur síos uileghabhálach ann a nascann príomhchórais, próisis agus nósanna imeachta a bhaineann leis an gcóras fála agus aisíocaíochta cuntas. Táthar ag súil leis go mbeidh an t-athbhreithniú seo críochnaithe faoi dheireadh 2024.

Rialúcháin Riaracháin agus Tuairisciú Bainistíochta

Deimhním go bhfuil creat nósanna imeachta riaracháin agus tuairisciú rialta bainistíochta i bhfeidhm, lena n-áirítear deighilt na ndualgas agus córas tarmligin agus cuntasachta agus, go háirithe, gurb ann dóibh seo a leanas:

- Déanann lucht ardbhainistíochta athbhreithniú rialta ar thuairiscí airgeadais tréimhsiúla agus bliantúla ina léirítear feidhmíocht airgeadais i gcomparáid le tuartha.
- Feidhmíonn córas bainistíochta riosca laistigh den Oifig chun rioscaí féideartha a aithint agus chun a chinntiú go bhfuil straitéis maolaithe chuí i bhfeidhm. I measc na maoluithe a úsáidtear chun riosca a bhainistiú tá:
 - Struchtúir rialachais na gCoimisinéirí Ioncaim.
 - Scanadh timpeallachta lena chinntiú go bhfuil na Coimisinéirí Ioncaim ar an eolas faoi na tionchair a mbíonn éifeacht acu ar riosca
 - Pleanáil straitéiseach/gnó comhtháite agus creat bainistíochta riosca lena n-áirítear measúnú ar riosca ag leibhéal na heagraíochta, na Rannóige agus na mBrainse.
 - Creat bainistíochta tionscadal láidir agus comhtháite a chur i bhfeidhm do gach tionscadal suntasach.
- Tá córais ann atá dírithe ar shlándáil na bhfeidhmchlár TFC a áirithiú, go háirithe maidir le cibearbhagairtí agus ionsaithe mailíseacha.

Iniúchóireacht Inmheánach agus Coiste Iniúchóireachta

Deimhním go bhfuil feidhm iniúchóireachta inmheánaí ag an Oifig a bhfuil pearsanra aige atá oilte go cuí, a fheidhmíonn de réir Cairt Iniúchóireachta Inmheánaí scríofa fhoirmiúil a bhfuil mé tar éis a cheadú. Bonn eolais dá chuid oibre is ea an anailís ar na rioscaí airgeadais sin a bhfuil an Oifig neamhchosanta orthu, agus tá a chuid pleananna iniúchóireachta inmheánaí, arna gceadú agam féin, bunaithe ar an anailís seo. Tá sé d'aidhm ag na pleananna seo na príomhrialuithe a chlúdach ar bhonn atrátha thar thréimhse réasúnta. Déanam féin agus an Coiste Iniúchóireachta an fheidhm iniúchóireachta inmheánaí a athbhreithniú ó am go chéile. Tá nósanna imeachta curtha i bhfeidhm agam lena chinntiú go ngníomhaítear ar thuairiscí na feidhme iniúchóireachta inmheánaí.

Creat Riosca agus Rialaithe

Feidhmíonn an Oifig seo córas bainistíochta riosca Corparáideach a shainaitníonn agus a thuairiscíonn príomhrioscaí agus na gníomhartha atá á nglacadh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú. Tá Clár Riosca Corparáideach i bhfeidhm a shainaitníonn na príomhrioscaí atá roimh an Oifig seo. Déantar cur síos, luacháil agus grádú ar na rioscaí seo de réir a dóchúlachta agus a dtionchar. Sonraítear sa chlár rioscaí na gníomhartha a theastaíonn chun na rioscaí a mhaolú agus tá siad seo comhtháite isteach i bpróiseas pleanála straitéisí agus gnó na gCoimisinéirí Ioncaim.

Tá próiseas athbhreithnithe ráithiúil ann don Chlár Riosca Corparáideach. Tuairiscíonn rannóga ar éifeachtacht na rialuithe maolaithe riosca agus na leibhéal riosca iarmharach tar éis maolaithe. Déantar athbhreithnithe ar an gclár, lena n-áirítear ar chóir aon athruithe a dhéanamh ar thosaíocht nó ar rangú rioscaí aonair, a mheas mar chuid d'athbhreithniú foirmiúil ag an gCoiste Bainistíochta Riosca (CBR). Ansin cuireann an CBR an clár nuashonraithe faoi bhráid an Choiste Chomhairleach Bainistíochta (CCB) le tabhairt dá aire. D'fhoráil an próiseas seo go n-aithnítear ardú riosca, go n-athbhreithnítear, go dtuairiscítear agus go n-áireofar é sa Chlár Riosca Corparáide. Cuireann Cathaoirleach an CBR Tuarascáil Bhliantúil um Bainistíocht Riosca Chorparáidigh faoi bhráid Bhord na gCoimisinéirí Ioncaim ina dtugtar breac-chuntas ar ghníomhaíochtaí an CBR i rith na bliana roimhe sin agus a tugann siad dearbhú go bhfuiltear ag cloí le beartais bhainistíochta riosca na gCoimisinéirí Ioncaim.

Tá Oifigeach Cosanta Sonraí i bhfeidhm le freagracht as maoirsiú a dhéanamh ar straitéis agus cur i bhfeidhm cosanta sonraí na gCoimisinéirí Ioncaim, lena n-áirítear comhlíonadh an Rialacháin Ghinearálta ar Chosaint Sonraí (RGCS) agus tacaíonn Aonad Cosanta Sonraí leis an oifigeach seo.

Monatóireacht agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmeálta bunaithe le monatóireacht a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl dóibh siúd freagrach as gníomh ceartaitheach a chur i bhfeidhm agus don bhainistíocht agus don MAC, nuair is cuí, in am is i dtráth. Deimhním go bhfuil príomhrioscaí agus rialuithe gaolmhara aitheanta agus tá próisis curtha ar bun chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus aon easnaimh shainaitheanta a thuairisciú.

Athbhreithniú ar Éifeachtúlacht

Dearbhaím go bhfuil nósanna imeachta ag an Oifig seo le monatóireacht a dhéanamh ar éifeachtúlacht a nósanna imeachta do bhainistiú riosca agus rialaithe. Bonn eolais d'obair na n-iniúcháirí inmheánacha agus seachtracha é monatóireacht agus athbhreithniú na hOifige ar éifeachtúlacht an chórais rialaithe inmheánaigh airgeadais, agus tá lucht ardbhainistíochta taobh istigh den Oifig seo freagrach as forbairt agus cothabháil an chreata rialaithe inmheánaigh airgeadais.

Deacrachtaí Rialaithe Inmheánaigh Airgeadais

Níor aithníodh aon laigí sa rialú inmheánach airgeadais i ndáil le 2023 a raibh nó a bhféadfaidh cailiteanas ábhartha a bheith mar thoradh orthu.

Scéimeanna Tacaíochta Gnó

Le tiomantas agus rannpháirtíocht bhaill foirne na gCoimisinéirí Ioncaim, d'éirigh leis na Coimisinéirí Ioncaim ár bpríomhchlár gnó a choimeád ar bun, chomh maith le leanúint lenár ról breise ó thaobh na Scéimeanna Tacaíochta Gnó a riar. Lean na Coimisinéirí Ioncaim ar aghaidh ag baint úsáid as a mbonneagar ardteicneolaíochta agus as a gcumais láidre oibriúcháin agus bainistíochta tionscadail chun bainistiú a dhéanamh ar an raon scéimeanna fóirdheontais agus tacaíochta a thug an Rialtas isteach chun tacú le gnóthaí agus a bhfostaithe. Dúnadh an scéim is déanaí dá leithéid, an Scéim Shealadach Tacaíochta Fuinnimh do Ghnóthaí (SSTFG) chun tacú le gnóthaí a bhfuil méaduithe ar a gcostais leictreachais nó gáis nádúrtha (fuinneamh), d'iarratais i Meán Fómhair 2023.

Is éard a bhí i gceist le riaradh na scéimeanna seo ná suimeanna suntasacha a bhainistiú, le glaniomlán de €148.2 milliún íoctha i leith SSTFG (maoinithe ag an Roinn Fiontar, Trádála agus Fostaíochta). In 2023, bhí glan-aisghabhálacha ann maidir leis an Scéim Fóirdheontais Pá Fostaíochta (SFPP) agus an Scéim Fóirdheontais Shealadaigh Pá (SFSP) a bhaineann le Covid-19 de €24.5 milliún agus €9.3 milliún faoi seach. Fuair an dá scéim seo maoiniú ón Roinn Coimirce Sóisialaí agus tá siad dúnta. Is i gCuntas Leithreasa 2023 na gCoimisinéirí Ioncaim a thabharfar cuntas ar aon iarmhéid atá dlite do nó ag cibé Rannóg.

Idirghabhálacha Iniúchóireachta agus Comhlíontachta

Ba í 2023 an chéad bhliain iomlán d'idirghabhálacha a rinneadh faoin gCreat Idirghabhála Comhlíontachta, arna thacú ag Cód Cleachtas athbhreithnithe d'Idirghabhálacha Comhlíontachta na gCoimisinéirí Ioncaim, a tháinig i bhfeidhm ar an 1 Bealtaine 2022. Tacaíonn an creat nua 3 leibhéal seo le comhlíontacht trínár gcur chuige traidisiúnta iniúchta cánach a ionchorprú laistigh de Chreat Idirghabhála Comhlíontachta lena bhforáiltear d'fhreagairt chomhsheasmhach, chéimnithe ar iompar riosca agus comhlíontacht cáiníocóra. Cuimsíonn na freagairtí seo ó dheiseanna inrochtana chun earráidí a cheartú go deonach go himscrúdú coiriúil do chásanna tromchúiseacha calaoise nó imghabhála. Gheobhaidh cáiníocóirí a bhaineann leas as deiseanna chun athbhreithniú a dhéanamh ar a stádas comhlíontacht chánach agus a thugann aghaidh go deonach ar aon saincheisteanna a shainaithnítear, an t-íosleibhéal pionóis agus de ghnáth ní bheidh siad i mbaol foilsíú nó ionchúiseamh. Ar an láimh eile, déantar foráil sa chreat maidir le freagairt bhríomhar chuí do cháiníocóirí nach gcloíonn go saorálach nó nach n-athraíonn iompar neamhchomhlíontach.

Mar fhreagra ar Covid-19, bhí gníomhaíochtaí iniúchóireachta agus idirghabhálacha comhlíontachta eile ar áitreabh cáiníocóirí curtha ar fionraí ag na Coimisinéirí Ioncaim ó mhí an Mhárta 2020. Nuair ab fhéidir, lean na Coimisinéirí Ioncaim de bheith i dteagmháil le gnóthaí chun idirghabhálacha a bhrú chun cinn trínár dtairseach M'Fhiosruithe nó ar an bhfón. D'ullmhaigh na Coimisinéirí Ioncaim treoirínite chun idirghabhálacha comhlíontachta a reáchtáil ó chian le linn phaindéim Covid-19, agus comhairle sláinte poiblí fhoilsithe an Rialtais curtha san áireamh. Sa chuid dheireanach de 2022 bhí leibhéal méadaithe gníomhaíochta ag tarlú ar an láthair ach leanadh le go leor idirghabhálacha a dhéanamh go cianda ag féachaint do na ceachtanna a foghlaimíodh le linn na paindéime. In 2023, bhí na Coimisinéirí Ioncaim in ann idirghabhálacha ar an láthair a atosú don bhliain iomlán. In 2023, rinneadh 86% de na hIniúchtaí a osclaíodh ar an láthair. I gcomparáid leis seo ba iad na figiúirí a bhí ann roimh an bpaindéim ná 83% in 2018 agus 81% in 2019. Cé nach raibh aon srianta ar ghníomhaíocht ar an láthair, baineadh úsáid leanúnach as an rogha cianda i gcásanna cuí agus rinneadh 50% d'idirghabhálacha Athbhreithnithe Riosca go cianda.

Chuir na Coimisinéirí Ioncaim 291,756 idirghabháil chomhlíontachta i gcrích in 2023 le toradh €787 milliún.

Bailiú agus Stórasú Fiachais

Leanann na Coimisinéirí Ioncaim ar aghaidh ag díriú ar thacaíocht a thabhairt do ghnólachtaí agus do dhaoine aonair a ndualgais chánach a chomhlíonadh agus iad ag teacht chucu féin ó thionchair na paindéime agus an ghéarchéim fuinnimh a tharla le déanaí. I gcás cáiníocóirí a bhfuil deacrachtaí íocaíochta acu, oibríonn na Coimisinéirí Ioncaim go réamhghníomhach leo chun teacht ar chomhaontú maidir le Socraíochtaí Tráthíocaíochta solúbtha. Maidir le fiachas stórasaithe, cinntíonn an síneadh a fógraíodh i mí Dheireadh Fómhair 2022 nach gá do ghnólachtaí aghaidh a thabhairt ar an dúshlán a

bhaineann le socruithe a dhéanamh chun a bhfiachas stórasaithe a aisíoc go dtí an 1 Bealtaine 2024. Mar thacaíocht bhreise do ghnó, laghdaíodh an ráta úis 3% a bhain le fiachas stórasaithe go 0% i mí Feabhra 2024. Oibreoidh na Coimisinéirí Ioncaim le gnólachtaí agus tabharfaidh siad gach tacaíocht is féidir dóibh chun íocaíocht fiachais stórasaithe a bhainistiú thar amlíne a oireann do chúinsí aonair gach gnólachta. Le linn 2023, chuaigh na Coimisinéirí Ioncaim i dteagmháil go díreach le go leor gnólachtaí, ag tosú leo siúd a bhfuil an fiachas stórasaithe is airde acu, chun iad a spreagadh chun a roghanna íocaíochta a bhreithniú, lena n-áirítear socruithe tráthíocaíochta saincheaptha. Leanann na Coimisinéirí Ioncaim ar aghaidh ag plé go díreach le gnólachtaí gach aon uair is féidir leo chun na roghanna íocaíochta atá ar fáil a mhíniú agus chun bunú pleananna íocaíochta a spreagadh chomh luath agus is féidir. I mí an Mhárta 2024, scríobh na Coimisinéirí Ioncaim arís chuig custaiméirí a bhfuil fiachas stórasaithe acu, ag míniú an gníomhú láithreach a theastaíonn chun dul i ngleic le híocaíocht an fhiachais roimh an 1 Bealtaine 2024.

Faoin 31 Nollaig 2023, stórasaíodh €1.756 billiún san iomlán do 57,811 cáiníocóir. Tá dliteanais amuigh níos lú ná €5,000 ag 70% de na cáiníocóirí ábhartha. Tá laghdú tagtha ar an bhfiachas foriomlán ó mhí na Nollag 2022 nuair a stórasaíodh beagnach €2.4 billiún do bheagnach 69,000 custaiméir. Is mar gheall ar íocaíocht an fhiachais is mó is cúis leis an laghdú ar luach an fhiachais agus ar líon na gcustaiméirí araon.

Is é an príomhchoinníoll don scéim Stórasaithe Fiachais i gcónaí ná go ndéantar dliteanais reatha chánach agus dleachta a thíolacadh agus a íoc in am. Sa chás go mbíonn sé deacair ar cháiníocóirí a ndualgais reatha a chomhlíonadh, is é an cur chuige is fearr, mar a bhí fíor i gcónaí, ná gur chóir dul i dteagmháil leis na Coimisinéirí Ioncaim a luaite a thagann deacrachtaí chun cinn ionas gur féidir teacht ar réiteach comhaontaithe. Tá cuntas teiste cruthaithe ag na Coimisinéirí Ioncaim maidir le tacú le gnólachtaí a bhfuil deacrachtaí sreafa airgid acu, trí phleananna íocaíochta solúbtha a aontú a chuireann cúinsí airgeadais gach gnólachta san áireamh.

D'fhill na Coimisinéirí Ioncaim ar bhailiúchán caighdeánach fiachais do gach cáiníocóir i mí Lúnasa 2022 agus cuireadh tús iomlán arís leis an bpróiseas athbhreithnithe tréimhsiúil le haghaidh imréiteach cánach i mí na Samhna 2022. Cuireadh tús arís le hús a ghearradh ar íocaíocht dhéanach, a cuireadh ar fionraí i gcásanna áirithe le linn na paindéime, i mí Mheán Fómhair 2023.

Rialuithe Custam

In 2018 d'aithin Coimisiún an AE patrún calaoise uile-Aontais a bhain le hiompórtáil teicstíle agus coisbhirt ó Dhaon-Phoblacht na Síne ar cuireadh luach orthu a bhí i bhfad ró-íseal agus a chúisigh cailiteanas Acmhainní Dílse Traidisiúnta (ADT) a thosaigh i mí Mheán Fómhair 2012. Ag baint úsáid as modh staidrimh, ríomh an Coimisiún cailiteanas ADT na hÉireann ag €30.4 milliún nó 0.69% de na cailiteanas a tabhaíodh ag leibhéal an AE28 thar an tréimhse Meán Fómhair 2012 go Nollaig 2019. Tríd an Roinn Airgeadais, rinne Éire íocaíocht €30.4 milliún ar chúlchiste ar an 30 Iúil 2021 tar éis cuireadh a fháil ó Choimisiún an AE carnadh úis ar íocaíocht dhéanach a sheachaint.

I ndiaidh cás dlí a thug an RA a thabhairt i gcrích, dheimhnigh an Coimisiún i mí na Nollag 2022 gur thángthas ar chomhaontú maidir leis an modheolaíocht atá le húsáid chun measúnú a dhéanamh ar dhliteanais chríochnaitheacha. Tá an mhodheolaíocht seo á cur i bhfeidhm ar an tréimhse ón 16 Meitheamh 2015 agus ní ar an tréimhse níos luaithe. Ós rud é gurbh ionann an cailiteanas measta ADT d'Éirinn don tréimhse 16 Meán Fómhair 2012 go 15 Meitheamh 2015 agus €9.8 milliún glan, tá an méid sin aisíochta anois le hÉirinn. Leanann an obair ar aghaidh ar an tréimhse atá fágtha go dtí mí na Nollag 2019. Ag an bpointe seo tá an fócas ó thaobh riosca de dírithe go príomha ar iompórtálacha dlisteanacha ar luach íseal a choinneáil saor ón dliteanas agus tá sé beartaithe iompórtálacha ag Oibreoirí Eacnamaíochta Údaraithe (OEÚanna) a úsáid chun an cohórt seo a aithint. In Éirinn, is ionann iompórtálacha ag OEÚanna agus €19.2 milliún den chailiteanas measta agus táthar ag súil go n-aisíocfar an tsuim sin le hÉirinn freisin. Ní bhaineann iompórtálacha ag oibreoirí neamh-OEÚ ach le €1.4 milliún de na cailiteanas iomlána €30.4 milliún a chumhdaítear leis an íocaíocht chúlchiste agus tá sé tugtha le fios ag an gCoimisiún go bhféadfadh tuilleadh scóipe a bheith ann chun iompórtálacha dlisteanacha ar luach íseal atá mar chuid den dliteanas seo a chur as an áireamh. Mar sin féin, níl an ghné sin ina tosaíocht ag an gCoimisiún faoi láthair toisc go bhfuil sé ag díriú ar iompórtálacha ó OEÚanna.

Tar éis iniúchadh a rinne Coimisiún an AE ar ADT a tharla in Éirinn, dúirt an Coimisiún nach n-aontaíonn sé go ráthaíonn ár gcóras aisíocaíochta uathoibríthe rioscabhunaithe cosaint ar leas airgeadais an AE. Ar an 2 Márta 2022 chuir Seirbhísí an Choimisiúin in iúl d'Éirinn i scríbhinn go bhfuil an nós imeachta inmheánach seolta acu roimh imeachtaí sáraithe féideartha.

Ina litir dar dáta an 16 Meitheamh 2022, chuir Seirbhísí an Choimisiúin in iúl d'Éirinn go bhfuil an t-easnamh sin á bhreithniú acu faoin nós imeachta um shárú in Airteagal 258 den Chonradh ar Fheidhmiú an Aontais Eorpaigh (CFAE). Níor thionscain an Coimisiún aon ghníomhaíocht faoin nós imeachta seo.

Cuntasaíocht Máil

Ag eascairt as fiosruithe iniúchta ar chuntasaíocht mháil, agus go háirithe oibriú an tuairiscithe thréimhsiúil, dheimhnic na Coimisinéirí Ioncaim le linn 2023, mar gheall ar earráid chórais in aistriú sonraí ón gcóras iompórtála nua chuig córais chuntasaíochta na gCoimisinéirí Ioncaim, go ndearnadh tearcthuairisciú de €90.1 milliún ar ioncam foriomlán Máil thar an tréimhse Deireadh Fómhair 2020 go dtí deireadh 2022. Baineann an tsuim seo go príomha le dleachtanna ar alcól ach tá méid beag máil eile ann freisin. Tháinig an earráid seo chun cinn mar gheall ar athruithe córais a cuireadh i bhfeidhm i mí Dheireadh Fómhair 2020. Tá sé tábhachtach a thabhairt faoi deara gur earráid tuairiscithe chomhiomlán amháin a bhí i gceist. Léiríodh an t-airgead go léir i dtaifid chustaiméirí aonair agus aistríodh é chuig an Státchiste. Mar sin féin, taispeánadh an €90.1m go mícheart mar airgead a coinníodh ar taisce seachas é a áireamh sa chuntas mar bhailiúchán críochnaithe. Tá an tsuim thearc-thuairiscithe curtha san áireamh anois i bhfigiúirí bhailiúcháin Máil 2023. Tá tús curtha ag na Coimisinéirí Ioncaim leis an bpróiseas chun an cuntas rialaithe Taisc C&M a dhí-chomhbhailiú sna catagóirí éagsúla C&M agus chun gach ceann díobh seo a réiteach le liostú custaiméirí. Táthar ag súil go gcríochnófar an obair seo in 2024 agus go ndéanfar aon choigeartú riachtanach ar an gcothromaíocht ansin. Laghdóidh réiteach rialta iarmhéideanna custaiméirí chun cuntais a rialú an riosca go dtarlódh earráidí aistrithe sonraí agus míthuirisciú.



Niall Cody
Oifigeach Cuntasaíochta
Oifig na gCoimisinéirí Ioncaim

15 Aibreán 2024



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Cuntas ar Fháltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim

Tuairim ar an gcuntas

Rinne mé iniúchadh ar an gcuntas ar fháltas ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain 2023 faoi fhorálacha Alt 3 (7) d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Tá an cuntas comhdhéanta den mhéid seo a leanas:

- an cuntas ar fháltas agus diúscairt an ioncaim a bailíodh
- an ráiteas ar iarmhéideanna, agus
- na nótaí agus beartais chuntasaíochta lena mbaineann.

Is é mo thuairim go dtugann an cuntas léargas fíor ar fháltas agus ar dhiúscairtí ioncaim arna bhailiú don bhliain dar críoch 31 Nollaig 2023 agus na hiarmhéideanna iarmharacha amhail an dáta sin.

Bonn na tuairime

Reáchtáil mé m'iniúchadh ar an gcuntas de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht (caighdeán ISA), de réir mar atá fógartha ag an Eagraíocht Idirnáisiúnta um Ard-Institiúidí Iniúchóireachta. Tá cur síos ar mo fhreagrachtaí faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar na Coimisinéirí Ioncaim agus tá mo chuid freagrachtaí eiticiúla eile comhlíonta agam de réir na gcaighdeán.

Creidimse gur leor agus gur cuí an fhianaise iniúchta atá faighte agam le go dtabharfaí bonn do mo thuairim. Glacaim dearbhú freisin ó mo scrúduithe ar chórais bhailithe na gCoimisinéirí Ioncaim.

Tuarascáil ar fhaisnéis seachas an cuntas, agus ar ábhair eile

In éineacht leis an gcuntas, tá eolas áirithe eile tíolactha ag na Coimisinéirí Ioncaim. San áireamh leis seo tá an tuarascáil bhliantúil agus ráiteas faoin rialú inmheánach airgeadais. Tá cur síos déanta san aguisín don tuarascáil seo ar mo chuid freagrachtaí tuairisciú a dhéanamh i leith faisnéis den chineál sin, agus ar ábhair eile a ndéanaim tuairisciú orthu mar eisceacht.

Níl aon ní le tuairisciú agam ina leith sin.

Seamus McCarthy
Ard-Reachtaire Cuntas agus Ciste

16 Aibreán 2024

Aguisín leis an tuarascáil

Freagrachtaí na gCoimisinéirí Ioncaim

Tá na Coimisinéirí Ioncaim freagrach as an méid seo a leanas:

- ullmhú an chuntais bhliantúil
- a chinntiú go dtugann an cuntas léiriú ceart ar fháil agus ar dhiúscairt an ioncaim a bhailítear
- rialtacht idirbheart a chinntiú; agus
- rialú inmheánach cuí de réir mar a mheasann siad a bheith riachtanach chun cumasú d'ullmhú an chuntais saor ó mhíríteas ábhartha, cibé acu de dheasca calaoise nó earráide.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Iarrtar orm, faoi Alt 3(7) d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993 (An tAcht) iniúchadh a dhéanamh ar an gcuntas ar fháltais ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim agus tuairisciú a dhéanamh ina leith do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á dhéanamh agam ná dearbhú réasúnach a thabhairt i leith cibé an bhfuil nó nach bhfuil na ráitis airgeadais ina iomláine saor ó mhíríteas ábhartha de dheasca calaoise nó earráide. Is leibhéal ard dearbhaithe é dearbhú réasúnta, ach ní ráthaíocht é go n-aimseoidh iniúchadh arna dhéanamh i gcomhréir leis na ISAs míráiteas ábhartha i gcónaí nuair atá sé ann. Féadfaidh sé go dtagann míraitis aníos de dheasca calaoise nó earráide agus meastar go bhfuil siad ábhartha, más rud é, ina n-aonair nó ina gcomh-iomláine, go bhféadfaí a bheith ag súil leis go réasúnach go n-imreodh siad tionchar ar chinntí eacnamaíocha arna ndéanamh ag úsáideoirí ar bhonn an chuntais seo.

Mar chuid d'iniúchadh de réir na gcaighdeán ISA, cleachtaim breithiúnas gairmiúil agus coinnim sceipteachas gairmiúil i rith an iniúchta. Agus é sin á dhéanamh,

- Aithním agus déanaim measúnú ar na rioscaí a bhaineann le míráiteas ábhartha i leith an chuntais, cibé acu de dheasca calaoise nó earráide; dearaim agus cuirim i gcrích nósanna imeachta iniúcháireachta atá freagrach ar na rioscaí sin; agus fianaise iniúcháireachta a fháil atá leordhóthanach agus oiriúnach chun bonn a chur le mo thuairim. Tá riosca níos airde i gceist le gan míráiteas ábhartha a bhrath nuair is de dheasca calaoise atá sé seachas de dheasca earráide, ar an ábhar go bhféadfaidh sé go bhfuil claonpháirteachas, brionnú, neamhghníomh intinneach, mífhaisnéis, nó sárú rialaithe inmheánaigh i gceist leis.
- Faighim tuiscint ar an rialú inmheánach atá cuí don iniúchadh d'fhonn nósanna imeachta iniúcháireachta a dhearadh atá oiriúnach sna cúinsí, ach ní d'fhonn tuairim a chur in iúl maidir le héifeachtacht na rialuithe inmheánacha.
- Déanaim meastóireacht ar oiriúnacht na bpolasaithe cuntasáochta a úsáidtear agus ar réasúntacht na meastachán cuntasáochta agus na nochtuithe bainteacha.
- Déanaim meastóireacht ar an gcur i láthair foriomlán, struchtúr agus ábhar an chuntais, na nochtuithe san áireamh, agus cibé acu an léirítear i gceart sa chuntas na hidirbhearta agus imeachtaí foluiteacha.

Déanaim teagmháil leo siúd a bhfuil freagracht rialachais orthu maidir le, i measc nithe eile, an scóip phleanáilte agus tráthúlacht an iniúchta agus na dtorthaí suntasacha iniúchta, lena n-áirítear aon easnamh suntasacha sa rialú inmheánach a aithním le linn m'iniúchta.

Tuairiscím trí eisceacht más rud é, i mo thuairim,

- nach bhfuil an fhaisnéis agus na mínithe ar fad a theastaigh uaim le haghaidh m'iniúchta faighte agam, nó
- nach raibh na taifid chuntasaíochta leordhóthanach chun go gceadófaí an cuntas a bheith iniúchta go réidh agus go cuí, nó
- níl an cuntas ag teacht leis na taifid chuntasaíochta.

Faisnéis seachas an cuntas

Ní chlédaíonn mo thuairim ar an gcuntas an fhaisnéis eile a chuirtear i láthair leis an gcuntas, agus ní thugaim aon chineál conclúide dearbhaithe ina leith.

I dtaca le m'iniúchadh ar an gcuntas, iarrtar orm faoi na caighdeán ISA an fhaisnéis eile a chuirtear i láthair a léamh, agus é sin á dhéanamh agam, machnamh a dhéanamh an bhfuil an fhaisnéis eile ar neamhréir leis an gcuntas nó le heolas eile a fhaightear le linn an iniúchta, nó ar bhealach eile an bhfuil an chuma air go bhfuil míráiteas ábhartha tugtha ina leith. Más rud é, bunaithe ar an obair atá curtha i gcrích agam, go gcinnim go raibh míráiteas ábhartha tugtha i leith na faisnéise seo, iarrtar orm an fhíric sin a thuairisciú.

Tuairisciú ar ábhair eile

Is le tagairt do na cúinsí speisialta i dtaca le bainistiú agus oibríochtaí comhlachtaí poiblí a dhéantar m'iniúchadh. Tugaim tuairisc má aithním ábhair ábhartha ann a bhaineann leis an gcaoi a réachtáiltear gnó poiblí.

Iarraim fianaise a fháil i leith rialtacht idirbheart airgeadais le linn iniúchta. Tugaim tuairisc má thugaim faoi deara aon eachtra ábhartha nár feidhmíodh airgead poiblí chun na gcríocha a bheartaítear dó, nó sa chás nár chloigh na hidirbhearta leis na húdaráis a rialaíonn iad.

Córais bhailithe na gCoimisinéirí Ioncaim

Faoi Alt 3 (7) den Acht, déanaim scrúduithe ar bhonn timthriallach d'fhonn

- fíorú cibé acu an bhfuil nó nach bhfuil na córais, nósanna imeachta agus cleachtais arna mbunú ag na Coimisinéirí Ioncaim leordhóthanach chun seiceáil éifeachtach a dhaingniú ar mheasúnú, bailiú agus leithdháileadh cuí ioncaim an Stáit
- mé féin a shásamh gur leordhóthanach an bealach a dhéantar na córais, nósanna imeachta agus cleachtais sin a fhosú agus a fheidhmiú.

Mar a fhoráiltear faoi Alt 3 (10) den Acht, tugaim tuairisc gach bliain ar thorthaí mo scrúduithe córais i mo Thuairisc ar Chuntais na Seirbhísí Poiblí.

Beartais Chuntasaíochta

Réamhrá

Cuireann an Cuntas seo na cánacha agus dleachtanna a bhailíonn agus a leithdháileann na Coimisinéirí Ioncaim i láthair, mar aon le haistriú na bhfáltas chuig an Státchiste. Cuireann an Cuntas na fáltais neamh-Státchiste i láthair a bhailigh na Coimisinéirí Ioncaim do, nó a íocadh le, Ranna Rialtais eile, Gníomhaireachtaí agus Ballstáit AE mar a shonraítear faoi Fáltais agus Aisíocaíochtaí.

Níl aon chostais riaracháin nó oibriúcháin de chuid Oifig na gCoimisinéirí Ioncaim san áireamh sa Chuntas seo. Déanann an tOireachtas cistí i gcomhair na gcostas seo a vótáil agus cuirtear san áireamh iad sa Chuntas Leithreasa bliantúil do Vóta 9 – Oifig na gCoimisinéirí Ioncaim.

Ullmhaíodh an Cuntas faoi réir Alt 3(7) d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993.

Bonn an Chuntais

Ullmhaíodh an Cuntas seo ar bhonn airgid thirim faoi réir ag na prionsabail Cuntasaíochta Rialtais. Léiríonn an Cuntas na suimeanna iarbhír a fuarthas agus a íocadh le linn na bliana. I gcás go bhfaightear suimeanna breise i mblianta tar éis na bliana reatha, nó nuair a dhéantar suimeanna a fuarthas sa bhliain reatha nó i mblianta roimhe sin a aisíoc, déantar na suimeanna sin a thaifeadadh sa bhliain ina bhfaightear nó ina n-aisíoctar iad.

Fáltais agus Aisíocaíochtaí

Aithnítear fáltais agus aisíocaíochtaí ar bhonn airgid thirim seachas mar a shonraítear thíos;

- Tá fritháirimh cuimsithe sna fáltais chomhlána agus sna figiúirí aisíocaíochta do gach ceannteideal cánach, is é sin, cásanna nuair nach ndéantar an aisíocaíocht go díreach leis an gcáiníocóir ach go ndéantar í a fhritháireamh i gcoinne cánacha eile amuigh.
- Chun fáltais Cánach Ioncaim áirithe a chionroinnt chuig an gceanteideal cánach bainteach, cuirtear céatadán measta i bhfeidhm. Bíonn tionchar ag an gcionroinnt sin ar fháltais ÍMAT, ÁSPC, MSU agus CMÁ. A luaithe is atá na tuairisceáin ábhartha tíolactha, déantar athbhreithniú ar an meastachán agus déantar na fáltais a ath-chionroinnt mar is cuí.
- Bailítear dleachtanna custam ar bhonn gníomhaireachta thar ceann an AE agus aithnítear iad ar bhonn fáltas comhlán, ach amháin i gcás dleachtanna custam a bhailítear faoi Imréiteach Láraithe nós imeachta custam AE (ar ar tugadh Údarú Singil do Nósanna Imeachta Simplithe roimhe seo). Taispeántar na fáltais seo glan ó na costais bhailithe. Féach Nóta 1 *2.
- Maidir le suimeanna a fuarthas i leith pionós agus úis a ghearr na Coimisinéirí Ioncaim, áirítear sa chuntas iad le cois na socruithe cánach agus dleachta bainteacha. Áirítear fíneálacha agus pionóis chúirte sa chuntas mar Leithreasáí i gCabhair de chuid Vóta 9.
- Coinnítear íocaíochtaí Custam agus Máil mar thaisc, agus aithnítear mar fháltais iad nuair a thíolactar na tuairisceáin chuí, ach amháin i gcás ceadúnas máil, siúcra, cáin carbóin ar bhreosla soladach agus cáin gealltóireachta, rudaí atá ar bhonn fáltais airgid. Tá taisc i seilbh curtha san áireamh sa Ráiteas ar Iarmhéideanna.
- Cuimsíonn na fáltais Mháil suimeanna a bhailigh na gníomhaireachtaí seo a leanas thar ceann na gCoimisinéirí Ioncaim:
 - An tSeirbhís Chúirteanna (Ceadúnais Mháil).
 - Applus+ Car Testing Service Ltd (Cáin Cláráithe Feithiclí).

Gearrann Applus+ Car Testing Service Ltd tobhach ar Cháin Cláráithe Feithiclí a bhailiú. Déantar an muirear a mhaoiniú as caiteachas Vótáilte agus áirítear i gCuntas bliantúil Leithreasa Vóta 9 é.

- Tagraíonn an teideal Ionad Uileghnó CBL (IUG) sna cuntais do gach/cuid ar leith de na nochtadh cuntais ar scéimeanna Ionad Uileghnó. Folaíonn na fáltais seo fáltais CBL Éireannaigh a nochtar i Nóta 1 agus suimeanna a bailíodh thar ceann Ballstáit eile an AE a nochtar i Nóta 2.

h. Is iad seo a leanas na fáltais neamh-Státchiste a bhailigh na Coimisinéirí Ioncaim do, nó a íocadh le, Ranna Rialtais eile, Gníomhaireachtaí agus Ballstáit AE:

- An Ciste Árachais Shóisialaigh (Árachas Sóisialach Pá-Choibhneasa)
- An Roinn Sláinte (Tobhach Tobac)
- An Ciste Cothromaíochta Riosca (an Tobhach Árachais Sláinte)
- An Ciste Comhshaoil (an Tobhach Comhshaoil ar Mhálaí Plaisteacha)
- An Roinn Fiontar, Trádála agus Fostaíochta (an Tobhach Fostaíochta agus Oiliúna)
- Coimisinéirí Soilse na hÉireann (Dleachtanna Tithe Solais)
- An Roinn Airgeadais (íocaíochtaí na Scéime Tacaíochta um Thithe Altranais)
- An Roinn Airgeadais (Ranníocaíocht Dlúthpháirtíochta Shealadach)
- Banc Ceannais na hÉireann (tobhach an Chiste Cúitimh Árachais)
- Ballstáit an AE (Scéim An Ionaid Uileghnó CBL)
- An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta (an Cháin Maoine Áitiúil)

Gearrann na Coimisinéirí Ioncaim tobhach chun Ranníocaíochtaí ÁSPC, an Tobhach Comhshaoil ar Mhálaí Plaisteacha, Dleachtanna Tithe Solais, íocaíochtaí na Scéime Tacaíochta um Thithe Altranais agus Tobhach an Chiste Cúitimh Árachais a bhailiú. Gearrann na Coimisinéirí Ioncaim muirir freisin ar chustaiméirí a dhéanann iarratas ar aisíocaíocht CCF faoin Scéim Aisíocaíochta Easpórtála. Suimeanna a fhaightear i leith na muirear seo, áirítear iad sa chuntas mar Leithreasáí i gCabhair de chuid Vóta 9.

Airgead tirim sa bhanc agus ar láimh

Léiríonn airgead tirim i mbanc agus ar láimh an t-airgead iomlán i gcuntais tráchtála agus i gcuntas an Bhainc Ceannais coigeartaithe chun seiceanna nár tugadh i láthair agus difríochtaí ama a chur san áireamh.

Suimeanna atá le Fáil agus le Leithdháileadh

- a. Den chuid is mó, déantar Cánacha agus Dleachtanna a íoc ar dtús isteach i gcuntais de chuid na gCoimisinéirí Ioncaim i mbainc thráchtála. I bhformhór cásanna, bíonn na teoracha cuntasáíochta ina n-iomláine ar eolas tráth a dhéantar an íocaíocht, agus cláraítear íocaíochtaí mar fháltais ar thaifead custaiméara roimh dhóibh a bheith aistriithe chuig an Státchiste. Folaíonn Éarlaisí Cánach Neamh-Leithdháilte (ÉCNL) íocaíochtaí a aistrítear chuig an Státchiste mar chuid d'Aistrithe Iomlána i Nóta 6 a bhfuil taifid custaiméirí fós le tabhairt cothrom le dáta ina leith. Áiríonn sé freisin, fáltais nach bhféadtar a leithdháileadh chuig ceannteideal cánach nó taifead cáiníocóra ag deireadh na bliana. I roinnt cásanna, mura bhfuarthas eolas leordhóthanach taobh istigh de 5 bliana, aithnítear na suimeanna mar fháltais chánach agus baintear iad as iarmhéid ÉCNL a thuairiscítear sa Chuntas. Folaíonn ÉCNL íocaíochtaí a dhéantar i gcuntas le linn iniúchtaí cánach agus socraíochtaí iniúcháireachta chomh maith le híocaíochtaí neamhiniúcháireachta nach bhfuil teoracha cuntasáíochta críochnaithe ina leith.
- b. Suimeanna faighte ag cuntais tráchtála ach nár aistríodh iad chuig an mBanc Ceannais ag deireadh na bliana is ea fáltais chánach ag feitheamh ar aistriú agus leithdháileadh.
- c. Suimeanna ag feitheamh ar aistriú chuig Vóta 9, Oifig na gCoimisinéirí Ioncaim faighte ag na Coimisinéirí Ioncaim agus áireofar sa chuntas iad mar Leithreasáí i gCabhair de Vóta 9, Oifig na gCoimisinéirí Ioncaim.

Taiscí i Seilbh

- a. Baineann taiscí atá sealbhaithe faoin Acht um Cheartas Coiriúil, 1994 le hairgead a gabhadh faoin Acht agus atá coinnithe ar taisce go dtí go mbeidh na himeachtaí cúirte ann.
- b. Is ionann na taiscí i seilbh bailitheoirí C&M agus suimeanna faighte in ionad Ráthaíochtaí Bainc nó Ráthaíochtaí Bainc ar feitheamh.
- c. Is ionann taiscí a choinnítear le haghaidh dliteanas C&M agus suimeanna faighte d'idirbhearta C&E sula bhfaightear an tuairisceán cuí. Ainmnítear na suimeanna seo mar thaiscí i gcuntas rialaithe go dtí go dtíolactar an tuairisceán cuí agus ansin leithdháiltear iad mar fháltais. Mar gheall ar an meicníocht seo, ní léirítear aisíocaíochtaí ón gcuntas rialaithe go hiomlán i Nóta 3 leis an gcuntas. Mar gheall ar an nádúr láimhe a bhaineann le gnéithe áirithe de na taiscí seo a bhainistiú, tá roinnt srianta ar an bhfáil ar shonraí bainteacha ag leibhéal na n-idirbheart. Géilltear aon taiscí ar lámh don Státchiste ar an 31 Nollaig mar chuid d'aistrithe Dleachta Máil i Nóta 6.

Iarmhéid Dlíte ón Státchiste

Is ionann an t-iarmhéid dlíte ón Státchiste agus suimeanna a aistrítear chuig an Státchiste ach nach bhfuil taifeadta fós mar fháltais, glan ar mhéideanna a bhí i seilbh an 31 Nollaig chun aisíocaíochtaí le cáiníocóirí a mhaoiniú ón 01 Eanáir den bhliain dár gcionn agus suimeanna sa Státchiste atá dlite le hóc le ranna Rialtais ach nár íocadh faoi dheireadh na bliana.

Cuntas ar Fháltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

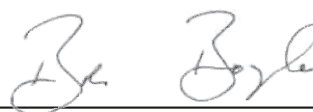
Cuntas ar Fháltas agus ar Dhíúscairt an Ioncaim a bailíodh

| | Nótaí | 2023 €000 | 2022 €000 |
|--|-------|----------------------|----------------------|
| Fáltais Chomhlána | | | |
| Fáltais an Stáitchiste | 1 | 101,657,790 | 95,412,325 |
| Fáltais Neamh-Stáitchiste | 2 | 26,286,352 | 22,391,796 |
| Iomlán na bhFáltais Comhlán a Bhailigh na Coimisinéirí Ioncaim | | 127,944,142 | 117,804,121 |
| Aisiocaíochtaí | | | |
| Fáltais Stáitchiste a Aisíoc | 3 | (14,417,798) | (12,995,574) |
| Fáltais Neamh-Stáitchiste a Aisíoc | 4 | (121,572) | (122,408) |
| Aisiocaíochtaí Iomlána | | (14,539,370) | (13,117,982) |
| Glanfháltais | | | |
| Fáltais Stáitchiste | 5 | 87,239,992 | 82,416,751 |
| Fáltais Neamh-Stáitchiste | 7 | 26,164,780 | 22,269,388 |
| Iomlán na nGlanfháltais a Bhailigh na Coimisinéirí Ioncaim | | 113,404,772 | 104,686,139 |
| Diúscairt na nGlanfháltais | | | |
| Fáltais aistrithe chuig an Stáitchiste | 6 | (87,206,284) | (82,225,218) |
| Fáltais aistrithe chuig Ranna/Gníomhaireachtaí eile/Ballstáit AE | 7 | (26,157,391) | (22,280,328) |
| Diúscairt Iomlán na nGlanfháltais Ioncaim a Bailíodh | | (113,363,675) | (104,505,546) |
| Gluaiseacht Ghlan sa Bhliain | | | |
| Iarmhéid Tosaigh ar an gCuntas maidir le Fáltas agus Diúscairt Ioncaim ar an 1 Eanáir | | 41,097 | 180,593 |
| Iarmhéid Deiridh ar an gCuntas maidir le Fáltas agus Diúscairt Ioncaim ar an 31 Nollaig | | (198,850) | (239,947) |

Is cuid den Chuntas seo iad na Beartais Chuntasaíochta agus Nótaí 1 go 13.



Niall Cody
Oifigeach Cuntasaíochta
Oifig na gCoimisinéirí Ioncaim
15 Aibreán 2024



Brian Boyle
Cuntasóir Ginearálta
Oifig na gCoimisinéirí Ioncaim

Cuntas ar Fháltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

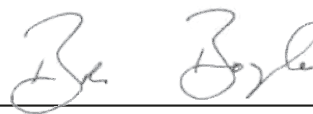
Ráiteas ar Iarmhéideanna

| | Nótaí | 2023 €000 | 2022 €000 |
|---|-------|------------------|------------------|
| Sócmhainní | | | |
| Airgead Tirim sa Bhanc agus ar Láimh | 8 | 248,150 | 310,502 |
| Suimeanna dlite ó Ranna Rialtais | 9 | 3 | 565 |
| Iomlán na Sócmhainní | | 248,153 | 311,067 |
| Dlíteanais | | | |
| Suimeanna atá le Fáil agus le Leithdháileadh | 10 | (111,984) | (95,936) |
| Taiscí i Seilbh | 11 | (335,019) | (455,078) |
| Dlíteanais Iomlán | | (447,003) | (551,014) |
| Glandlíteanais | | (198,850) | (239,947) |
| Arna léiriú ag: | | | |
| Iarmhéid Deiridh an Chuntais maidir le Fáltas agus Díúscairt Ioncaim | | | |
| Iarmhéid na gCánacha agus Dleachtanna dlite ón Stáitchiste | 6 | (246,253) | (279,961) |
| Iarmhéid dlite do Ranna/Gníomhaireachtaí eile/Ballstáit AE | 7 | 47,403 | 40,014 |
| | | (198,850) | (239,947) |

Is cuid den Chuntas seo iad na Beartais Chuntasaíochta agus Nótaí 1 go 13.



Niall Cody
Oifigeach Cuntasaíochta
Oifig na gCoimisinéirí Ioncaim



Brian Boyle
Cuntasóir Ginearálta
Oifig na gCoimisinéirí Ioncaim

15 Aibreán 2024

Cuntas ar Fháltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

Nótaí leis an gCuntas

| Nóta 1. Fáltais an Státchiste a bailíodh | 2023 €000 | 2022 €000 |
|--|--------------------|-------------------|
| Cáin Ioncaim | 36,307,429 | 33,637,250 |
| Cáin Bhreisluacha | 28,441,171 *1 | 26,722,765 |
| Cáin Chorparáide | 26,481,506 | 24,606,227 |
| Dleacht Mháil | 5,787,901 *2 | 5,530,365 |
| Dleachtanna Stampa | 1,852,790 | 1,908,970 |
| Cáin Gnóthachan Caipitiúil | 1,558,965 | 1,776,367 |
| Cáin Fáltas Caipitiúil | 640,779 | 612,737 |
| Dleacht Custam | 586,100 *3 | 617,644 |
| Cáin eile a bhaineann le Maoin | 1,149 *4 | - |
| | 101,657,790 | 95,412,325 |

*1 Áirítear leis an bhfigiúr seo na fáltais seo a leanas a bhaineann leis an scéim CBL Ionad Uileghnó;

| | 2023 €000 | 2022 €000 |
|--|----------------|----------------|
| Íocaíochtaí CBL a bailíodh i gceart go hÉirinn sa Stáit | 132,813 | 100,537 |
| Íocaíochtaí CBL a bailíodh i gceart go hÉirinn ag Ballstáit eile | 432,034 | 348,035 |
| | 564,847 | 448,572 |

*2 Áirítear leis an bhfigiúr fáltais dleachta máil 2023 €90.1m maidir le hioncam máil nár aithníodh thar an tréimhse ó 2020 go 2022. Chun tuilleadh eolais a fháil ar an gcoigeartú seo, féach an nóta 'Cuntasaíocht Máil' a nochtadh sa Ráiteas ón Oifigeach Cuntasaíochta ar Rialú Inmheánach Airgeadais.

*3 Tuairiscítear fáltais Dleachta Custam glan ó chostais bhailithe €20.6m (2022: €20.8m) ceadaithe faoi Imríteach Lárnaithe (ÚSNIS roimhe seo). Aistríodh €10.3m (2022: €10.4m) chuig Ballstáit eile AE agus aistríodh €10.3m (2022: €10.4M) chuig Vóta 9 agus taifeadtear iad mar fáltais Leithreasáí-i-gCabhair.

*4 Figiúr eile Cánach a bhaineann le Maoin is ea an Cháin ar Thithe Folmha a tugadh isteach le hAlt 96 den Acht Airgeadais 2022. Is cáin fhéinmheasúnaithe bhliantúil í seo a bhaineann le mhaoin chónaithe fholamh i gcúinsí áirithe. Ba é an chéad tréimhse inmhuirir ná ón 1 Samhain 2022 go dtí an 31 Deireadh Fómhair 2023.

Cuntas ar Fháltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

Nótaí leis an gCuntas

Nóta 2. Fáltais Neamh-Státchiste a bhailítear thar ceann Ranna eile/Gníomhaireachtaí /Ballstáit AE

| | 2023 €000 | 2022 €000 |
|--|-------------------|-------------------|
| Árachas Sóisialach Pá-Choibhneasa | 16,797,774 | 15,094,416 |
| Scéim An Ionaid Uileghnó CBL | 7,617,606 | 5,663,065 |
| An Ciste Cothromaíochta Riosca (an Tobhach Árachais Sláinte) | 798,440 | 800,952 |
| Cáin Mhaoine Áitiúil | 561,323 *1 | 505,519 |
| Fáltais Máil Tobac | 167,605 *2 | 167,605 |
| Ranníocaíocht Dlúthpháirtíochta Shealadach | 167,221 *3 | - |
| Tobhach Ciste Cúitimh Árachais | 111,585 | 106,472 |
| Scéim Tacaíochta um Thithe Altranais | 55,939 | 43,792 |
| Tobhach Comhshaoil ar Mhálaí Plaisteacha | 1,428 | 2,491 |
| Dleachtanna Tithe Solais | 7,419 | 7,449 |
| Tobhach Fostaíochta agus Oiliúna | 12 | 35 |
| | 26,286,352 | 22,391,796 |

*1 Meastar go bhfuil glanfhigiúr bailithe na Cánach Maoine Áitiúla (CMÁ) de €556m (fáltais €561m lúide aisiocaíochtaí €5m), €1.7m san áireamh i muirear na bliana reatha ag teastáil tuilleadh anailíse chun an leithdháileadh ceart a fhíorú, briste síos mar seo a leanas:

| Glanfhigiúr bailithe | 2023 €000 | 2022 €000 |
|-------------------------------------|----------------------|----------------------|
| Riaráistí an Mhuirir Teaghlaigh(MT) | 964 | 1,132 |
| Riaráistí CMÁ | 46,670 | 50,983 |
| Réamhíocaíochtaí | 73,599 | 75,002 |
| Muirear don bhliain reatha. | 434,895 | 372,977 |
| | 556,128 | 500,094 |

*2 Cuirtear Fáltais Máil Tobac €167.6m i láthair mar fháltais neamh-Státchiste toisc go n-íoctar iad go díreach leis an Roinn Sláinte faoi Alt 3 den Acht um Leithreasú, 1999, arna leasú ag an Acht um Leithreasú, 2005.

*3 Cuirtear Ranníocaíochta Dlúthpháirtíochta Sealadaí €167.2m i láthair mar fháltais de thobhach bliantúil a ghearrtar i leith gníomhaíochtaí ábhartha cuideachta fuinnimh do na tréimhsí inmhuirir 2022. Bhí an ranníocaíocht seo mar chuid amháin de Rialachán (AE) 2022/1854 ón gComhairle an 6 Deireadh Fómhair 2022 maidir le hidirghabháil éigeandála chun aghaidh a thabhairt ar phraghsanna arda fuinnimh, atá faoi chúram agus faoi bhainistíocht na gCoimisinéirí Ioncaim.

Cuntas ar Fháiltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

Nótaí leis an gCuntas

Nóta 3. Fáiltas Státchiste a Aisíoc

| | 2023 €000 | 2022 €000 |
|--------------------------------|----------------------------|----------------------------|
| Cáin Ioncaim | (3,397,872) | (2,907,573) |
| Cáin Bhreisluacha | (8,192,025) | (7,943,267) |
| Cáin Chorporáide | (2,639,612) | (1,961,074) |
| Dleacht Mháil | (61,617) ^{*1} | (57,958) |
| Dleachtanna Stampa | (80,326) | (89,176) |
| Cáin Gnóthachan Caipitiúil | (39,318) | (29,110) |
| Cáin Fáiltas Caipitiúil | (7,024) | (7,416) |
| Cáin eile a bhaineann le Maoin | (4) | - |
| | (14,417,798) | (12,995,574) |

*1 Nochtar miondealú ar na cánacha aonair atá san áireamh sa chatagóir Dleachta Máil i Nóta 13.

Nóta 4. Aisíocaíocht Fháiltas Neamh-Státchiste a bailíodh thar ceann Ranna eile/Gníomhaireachtaí/Ballstáit AE

| | 2023 €000 | 2022 €000 |
|--|----------------------------|----------------------------|
| Árachas Sóisialach Pá-Choibhneasa | (113,795) | (113,130) |
| Cáin Mhaoine Áitiúil | (5,195) | (5,425) |
| Scéim An Ionaid Uileghnó CBL | (2,016) | (3,329) |
| Scéim Tacaíochta um Thithe Altranais | (517) | (326) |
| Tobhach Comhshaoil ar Mhálaí Plaisteacha | (49) | (198) |
| | (121,572) | (122,408) |

Cuntas ar Fháiltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

Nótaí leis an gCuntas

Nóta 5. Glanfháltais Státchiste

| | Fáltais Chomhlána 2023 €000 | Aisíocaíochtaí 2023 €000 | Glanfháltais 2023 €000 | Glanfháltais 2022 €000 |
|--------------------------------|--|---|---------------------------------------|---------------------------------------|
| Cáin Ioncaim | 36,307,429 | (3,397,872) | 32,909,557 | 30,729,677 |
| Cáin Bhreisluacha | 28,441,171 | (8,192,025) | 20,249,146 | 18,779,498 |
| Cáin Chorparáide | 26,481,506 | (2,639,612) | 23,841,894 | 22,645,153 |
| Dleacht Mháil | 5,787,901 | (61,617) | 5,726,284 | 5,472,407 |
| Dleachtanna Stampa | 1,852,790 | (80,326) | 1,772,464 | 1,819,794 |
| Cáin Gnóthachan Caipitiúil | 1,558,965 | (39,318) | 1,519,647 | 1,747,257 |
| Cáin Fáltais Caipitiúil | 640,779 | (7,024) | 633,755 | 605,321 |
| Dleacht Custam | 586,100 | - | 586,100 | 617,644 |
| Cáin eile a bhaineann le Maoin | 1,149 | (4) | 1,145 | - |
| | 101,657,790 | (14,417,798) | 87,239,992 | 82,416,751 |

Nóta 6. Fáltais Aistrithe chuig an Státchiste

| | Go dtí(ó) 1.1.23 €000 | Glanfháltais €000 | Aistrithe lomlána €000 | Go dtí(ó) 31.12.23 €000 |
|--------------------------------|--------------------------------------|------------------------------|---------------------------------------|--|
| Cáin Ioncaim | (17,199) | 32,909,557 | (32,912,795) | (20,437) |
| Cáin Bhreisluacha | 193,596 | 20,249,146 | (20,346,772) | 95,970 ^{*1} |
| Cáin Chorparáide | 480 | 23,841,894 | (23,837,045) | 5,329 |
| Dleacht Mháil | (405,132) | 5,726,284 | (5,612,886) | (291,734) |
| Dleachtanna Stampa | (10,349) | 1,772,464 | (1,760,430) | 1,685 |
| Cáin Gnóthachan Caipitiúil | (471) | 1,519,647 | (1,519,075) | 101 |
| Cáin Fáltais Caipitiúil | 52 | 633,755 | (633,779) | 28 |
| Dleacht Custam | (40,938) | 586,100 | (582,357) | (37,195) |
| Cáin eile a bhaineann le Maoin | - | 1,145 | (1,145) | - |
| | (279,961) | 87,239,992 | (87,206,284) | (246,253) |

*1 Áirítear sa bhfigiúr seo €100m d'fháltais a coinníodh ag an 31 Nollaig chun aisíocaíochtaí le cáiníocóirí a mhaoiniú ón 01 Eanáir 2024.

Cuntas ar Fháiltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

Nótaí leis an gCuntas

Nóta 7. Fáltais a aistríodh chuig Ranna/Gníomhaireachtaí/Ballstáit Eile AE

| | dlite ag 1.1.23 €000 | Glanfháltais €000 | Aistrithe lomlána €000 | dlite ag 31.12.23 €000 |
|--|----------------------------|----------------------|------------------------------|------------------------------|
| Árachas Sóisialach Pá-Choibhneasa | 16,762 | 16,683,979 | (16,680,223) | 20,518 |
| Scéim An Ionaid Uileghnó CBL | 20,788 | 7,615,590 | (7,615,559) | 20,819 |
| An Ciste Cothromaíochta Riosca (an Tobhach Árachais Sláinte) | - | 798,440 | (798,440) | - |
| Cáin Mhaoine Áitiúil | 2,156 | 556,128 | (552,316) | 5,968 |
| Fáltais Máil Tobac | - | 167,605 | (167,605) *1 | - |
| Ranníocaíocht Dlúthpháirtíochta Shealadach | - | 167,221 | (167,221) *2 | - |
| Tobhach Ciste Cúitimh Árachais | 444 | 111,585 | (111,940) | 89 |
| Scéim Tacaíochta um Thithe Altranais | 52 | 55,422 | (55,467) | 7 |
| Tobhach Comhshaoil ar Mhálaí Plaisteacha | (189) | 1,379 | (1,188) | 2 |
| Dleachtanna Tithe Solais | (1) | 7,419 | (7,419) | (1) |
| Tobhach Fostaíochta agus Oiliúna | 2 | 12 | (13) | 1 |
| | 40,014 | 26,164,780 | (26,157,391) | 47,403 |

*1 An tsuim €167.6m a íocadh ó fháltais na bhFáltais Máil Tobac leis an Roinn Sláinte faoi Alt 3 den Acht um Leithreasú, 1999, arna leasú ag an Acht um Leithreasú, 2005.

*2 Cuirtear Ranníocaíochta Dlúthpháirtíochta Sealadaí €167.2m i láthair mar fháltais de thobhach bliantúil a ghearrtar i leith gníomhaíochtaí ábhartha cuideachta fuinnimh do na tréimhsí inmhuirir 2022. Bhí an ranníocaíocht seo mar chuid amháin de Rialachán (AE) 2022/1854 ón gComhairle an 6 Deireadh Fómhair 2022 maidir le hidirghabháil éigeandála chun aghaidh a thabhairt ar phraghsanna arda fuinnimh, atá faoi chúram agus faoi bhainistíocht na gCoimisinéirí Ioncaim.

Nóta 8. Airgead Tirim sa Bhanc agus ar Láimh

| | 2023 €000 | 2022 €000 |
|---|----------------|----------------|
| Iarmhéid i gCuntas na gCoimisinéirí Ioncaim a choinnítear sa Bhanc Ceannais | 237,433 | 301,522 |
| Iarmhéid i gCuntais na gCoimisinéirí Ioncaim arna coinneáil i mBainc Thráchtála | 22,569 | 22,657 |
| Seiceanna nár tugadh i láthair | (12,208) | (13,681) |
| Airgead ar Láimh | 356 | 4 |
| | 248,150 | 310,502 |

Nóta 9. Suimeanna dlite ó Ranna Rialtais

Sa chás go n-eascraíonn dliteanas mar thoradh ar iompórtáil earraí ag Ranna Rialtais, scaoiltear na hearraí gan dleachtanna ná cánacha a íoc láithreach agus gearrtar an méid atá dlite ar an Roinn ina dhiaidh sin.

Nóta 10. Suimeanna atá le Fáil agus le Leithdháileadh

| | 2023 €000 | 2022 €000 |
|--|------------------|-----------------|
| Taiscí Cánach Neamh-Leithdháilte | (106,953) | (88,416) |
| Fáltais chánach ag feitheamh ar aistriú agus leithdháileadh | (4,956) | (7,400) |
| Suimeanna ag feitheamh ar aistriú chuig Vóta 9, Oifig na gCoimisinéirí Ioncaim | (75) | (120) |
| | (111,984) | (95,936) |

Cuntas ar Fháltas Ioncaim an Stáit arna bhailiú ag na Coimisinéirí Ioncaim don bhliain dar críoch an 31 Nollaig 2023

Nótaí leis an gCuntas

Nóta 11. Taiscí i Seilbh

| | 2023 €000 | 2022 €000 |
|---|------------------|------------------|
| Taiscí i seilbh faoin Acht um Cheartas Coiriúil 1994 | (1,669) | (2,270) |
| Taiscí i seilbh Bailitheoirí C&M | (16,856) | (15,191) |
| Taiscí i seilbh i ndáil le dlíeanais C&M dlite i ndiaidh 31 Nollaig | (316,494) *1 | (437,617) |
| | (335,019) | (455,078) |

*1 Léiríonn iarmhéid 2023 de 'Taiscí i seilbh i ndáil le dlíeanais C&M dlite i ndiaidh 31 Nollaig' an t-aitheantas in 2023 de €90.1m d'ioncam máil nár aithníodh thar an tréimhse ó 2020 go 2022. Chun tuilleadh eolais a fháil ar an gcoigeartú seo, féach an nóta 'Cuntasaíocht Máil' a nochtadh sa Ráiteas ón Oifigeach Cuntasaíochta ar Rialú Inmheánach Airgeadais.

Nóta 12. Calaois agus calaois amhrasta

| Líon na gcásanna | | | 2023 €000 | 2022 €000 |
|------------------|----------|----------|--------------|--------------|
| | 2023 | 2022 | | |
| Calaois | 1 | - | 7 *1 | - |
| Calaois Amhrasta | - | 1 | - | 2 *2 |
| | 1 | 1 | 7 | 2 |

* 1 Is ionann líon na gcásanna calaoise agus cásanna inar cuireadh imscrúdú inmheánach i gcrích, inar scoireadh an fostaí nó inar éirigh an fostaí as agus inar tuairiscíodh an chalaois don Gharda Síochána.

*2 Is ionann líon na gcásanna calaoise amhrasta agus cásanna atá faoi réir imscrúdú inmheánach agus go bhfuil cinneadh fós le déanamh maidir le cé acu an ionann na gníomhaíochtaí agus calaois.

Nóta 13. Dleacht Mháil

| | Fáltais Chomhlána 2023 €000 | Aisiocaíochtaí 2023 €000 | Glanfháltais 2023 €000 | Glanfháltais 2022 €000 |
|-----------------------------|-----------------------------------|--------------------------------|------------------------------|------------------------------|
| Cáin Ola Mianra | 1,610,147 | (42,011) | 1,568,136 | 1,550,706 |
| Cáin ar Tháirgí Alcóil | 1,347,536 | (22) | 1,347,514 | 1,228,887 |
| Carbón | 951,663 | (16,100) | 935,563 | 789,747 |
| Cáin Chláraithe Feithiclí | 879,432 | (1,154) | 878,278 | 756,538 |
| Cáin ar Tháirgí Tobac | 837,855 | (4) | 837,851 | 993,003 |
| Dleachtanna Máil Eile | 161,268 | (2,326) | 158,942 | 153,526 |
| Dleacht Mháil Iomlán | 5,787,901 *1 | (61,617) | 5,726,284 | 5,472,407 |

*1 Áirítear leis an bhfigiúr fáltais dleachta máil 2023 €90.1m maidir le hioncam máil nár aithníodh thar an tréimhse ó 2020 go 2022. Chun tuilleadh eolais a fháil ar an gcoigeartú seo, féach an nóta 'Cuntasaíocht Máil' a nochtadh sa Ráiteas ón Oifigeach Cuntasaíochta ar Rialú Inmheánach Airgeadais.

Innéacs Tábla 2023

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Tábla 1: Iomlán na bhFáltas Comhlán Státchiste agus Neamh-Státchiste

| Catagóir | 2023 €m | 2022 €m |
|--|----------------|----------------|
| Fáltais Státchiste | | |
| TF | 36,307 | 33,637 |
| CBL | 28,441 | 26,723 |
| CC | 26,482 | 24,606 |
| Máil | 5,788 | 5,530 |
| Dleachtanna Stampa | 1,853 | 1,909 |
| CGC | 1,559 | 1,776 |
| CFC | 641 | 613 |
| Dleacht Custam | 586 | 618 |
| Cáin eile a bhaineann le Maoin | 1 | - |
| Fáltais Neamh-Státchiste | | |
| Fáltais Comhlán a Bailíodh thar ceann Rannóga / Gníomhaireachtaí eile* | 26,286 | 22,392 |
| Iomlán | 127,994 | 117,804 |

Tabhair do d'aire: Is mar gheall ar shlánú i bhfigiúirí comhpháirteacha atá aon neamhréitigh dhealraitheacha sna figiúirí iomlána. Áirítear i measc na bhfáltas comhlán a bailíodh thar ceann Rannóga eile/gníomhaireachtaí fáltais amhail ÁSPC agus CMÁ

Tábla 2: Iomlán na nGlanfháltas

| Dleachtanna, Cánacha agus Tobhaigh | 2023 €m | 2022 €m | 2023 +/- 2022 €m |
|--|---------------|---------------|------------------|
| ÍMAT CI | 22,726 | 21,172 | 1,554 |
| ÍMAT MSU | 4,771 | 4,288 | 483 |
| CI Féinmheasúnaithe | 2,655 | 2,612 | 43 |
| MSU Féinmheasúnaithe | 672 | 607 | 65 |
| Cáin Scoir ar Árachas Saoil | 231 | 233 | (2) |
| CCÚT | 45 | 14 | 31 |
| CISG | 1,058 | 982 | 76 |
| Cáin Shiarchoinneálach do Thiarnaí Talún Neamhchónaitheacha | 13 | - | 13 |
| Cáin Iarchoimeáda ar Dhíbhinní | 639 | 648 | (9) |
| Dleacht Siar/CCI | 100 | 174 | (74) |
| CI agus MSU iomlán | 32,910 | 30,730 | 2,180 |
| CBL ar Iompórtálacha | 1,342 | 1,544 | (202) |
| CBL Inmheánach | 18,907 | 17,236 | 1,671 |
| CBL iomlán | 20,249 | 18,780 | 1,469 |
| Cáin ar Tháirgí Tobac | 838 | 993 | (155) |
| Cáin ar Tháirgí Alcóil | 1,347 | 1,229 | 188 |
| Cáin Ola Mianra | 1,568 | 1,551 | 17 |
| Carbón | 936 | 790 | 146 |
| CCF | 878 | 756 | 122 |
| Dleachtanna Máil Eile | 159 | 153 | 6 |
| Iomlán na nDleachtanna Máil | 5,726 | 5,472 | 254 |
| CC | 23,842 | 22,645 | 1,197 |
| Dleacht Stampa ar Scaireanna | 785 | 500 | 285 |
| Dleacht Stampa ar Mhaoin | 647 | 963 | (289) |
| Dleachtanna Stampála eile | 313 | 357 | (44) |
| Iomlán na nDleachtanna Stampa | 1,772 | 1,820 | (48) |
| CGC | 1,520 | 1,747 | (227) |
| CFC | 634 | 605 | 29 |
| Dleacht Custam | 586 | 618 | (32) |
| Cáin eile a bhaineann le Maoin | 1 | - | 1 |
| Iomlán na nGlán-Fháltais Státchiste | 87,240 | 82,417 | 4,823 |
| CMÁ | 556 | 500 | 56 |
| Iomlán na nGlanfháltas Státchiste lena n-áirítear CMÁ | 87,796 | 82,917 | 4,879 |

Tabhair do d'aire: Is mar gheall ar shlánú i bhfigiúirí comhpháirteacha atá aon neamhréitigh dhealraitheacha sna figiúirí iomlána.

Tábla 3: Méid an Ghnó

| Gníomhaíocht | Líon/€ |
|--|----------------|
| Fostaíochtaí ÍMAT | 4,362,633 |
| Tíolacthaí Párolla | 6,641,674 |
| Clárúcháin CI Féinmheasúnaithe | 866,860 |
| Clárúcháin Chuideachta | 259,731 |
| Clárúcháin CBL | 282,575 |
| Maoine Áitiúil Tuairiscithe | 1,943,068 |
| Conarthaí CCI curtha in iúl do na Coimisinéirí Ioncaim | 749,755 |
| Íocaíochtaí CCI curtha in iúl do na Coimisinéirí Ioncaim | 2,000,379 |
| Líon na nÍocaíochtaí Leictreonacha déanta leis na Coimisinéirí Ioncaim | 13,262,847 |
| Luach na nÍocaíochtaí Leictreonacha déanta leis na Coimisinéirí Ioncaim | €121.6 billiún |
| Líon na nAisíocaíochtaí Leictreonacha déanta le Cáiníocóirí | 1,965,816 |
| Luach na nAisíocaíochtaí Leictreonacha déanta le Cáiníocóirí | €12.9 billiún |
| Líon na dTuairisceán Leictreonach a Fuarthas | 5,510,213 |
| Glaonna Fóin a Freagraíodh | 1,745,466 |
| Comhfhreagras a ndéileáladh leis (Fiosruithe ar líne san áireamh) | 4,221,390 |

Tabhair do d'aire: Áirítear fostaíochtaí iomadúla agus faighteoirí pinsean ceirde i bhFostaíochtaí ÍMAT.

Tábla 4: Caighdeán & Torthaí na Seirbhíse do Chustaiméirí

| Seirbhís | Gealltanas | Seachadadh |
|--|--|---------------|
| ROS le haghaidh Gnó | Próiseas fóirdheimhnithe curtha i gcrích taobh istigh de lá oibre amháin | 100% |
| moChúrsaí | 100% de chlárúcháin ar líne críochnaithe taobh istigh de 10 lá oibre | 93% |
| CI, CC agus ÍMAT (Fostóir) | 100% de chlárúcháin ar líne críochnaithe taobh istigh de 3 lá oibre | 100% |
| CBL | 100% de chlárúcháin ar líne críochnaithe taobh istigh de 10 lá oibre | 82% |
| CCI | 100% de chlárúcháin ar líne críochnaithe taobh istigh de 10 lá oibre | Mothaíonn 92% |
| Tuairisceáin agus Dearbhuithe ROS | 100% próiseáilte taobh istigh de 2 lá oibre | 100% |
| Aisíocaíochtaí ROS | 100% próiseáilte taobh istigh de 5 lá oibre | 100% |
| Tuairisceáin, dearbhuithe agus iarratais neamh-ROS | 100% taobh istigh de 20 lá oibre | 53% |
| Comhfhreagras | 100% taobh istigh de 30 lá oibre | 77% |
| Seirbhís Fóin | 100% freagartha taobh istigh de 5 nóiméad | 88% |
| M'Fhiosruithe | 100% próiseáilte taobh istigh de 20 lá oibre | 80% |
| STCI | Freagra ar iarratais bhailí laistigh de 20 lá | 21% |
| Gearáin | 100% próiseáilte taobh istigh de 20 lá oibre | 100% |
| Iarratas ar Dheimhnithe Imréitigh Cánach um Chaighdeán in Oifigí Poiblí | 100% próiseáilte taobh istigh de 5 lá oibre | 100% |

Tábla 5: Meánchéatadán Cánach a Bailíodh le linn na Míosa ina raibh sí Dlite (de réir Cánach)

| Ceannteideal Cánach | 2023 |
|------------------------|------|
| ÍMAT/ÁSPC | 99% |
| CBL | 98% |
| CI (neamh-ÍMAT) | 98% |
| CGC | 93% |
| CC | 98% |
| CCI | 99% |

Tábla 6: Comhlíontacht Tuairisceán/Íocaíochtaí de réir Mhéid an Cháis

| Méid an Cháis | Ráta Comhlíontachta sa Mhí Dhlite 2023 | Comhlíontacht sa Mhí Dhlite + 1, 2023 |
|---------------------------|--|---------------------------------------|
| Cásanna Móra | 96% | 99% |
| Cásanna Meánmhéide | 93% | 98% |
| Cásanna Eile | 82% | 91% |

Tábla 7: Cláir Forfheidhmithe Bailithe

| Forfheidhmiú | Líon na gCásanna | Líon na nAtreoruithe | Luach na nAtreoruithe | Toradh €m |
|---------------|------------------|----------------------|-----------------------|--------------|
| Aturnae | 4,398 | 5,439 | 143.4 | 27.1 |
| Sirriam | 29,365 | 40,186 | 351.2 | 169.1 |
| Astú | 2,142 | 2,688 | 160.2 | 22.2 |
| Iomlán | 35,905 | 48,313 | 654.9 | 218.4 |

Tábla 8: Bainistiú Fiachais

| Gníomhaíocht | 2023 |
|--|---------|
| Iarratais Íocaíochtaí / Meastacháin Eisithe | 718,896 |
| Éilimh Deiridh Eisithe | 476,038 |
| ST cáiniocóirí i bhfeidhm ag 31 Nollaig 2023 | 11,159 |
| Atreoraithe le haghaidh Forfheidhmithe | 48,313 |

Tabhair do d'aire: Áirítear le hiarratais ar ST iarratais ar diúltaíodh dóibh

Tábla 9: Maoirsiú ar Dhócmhainneacht Chorparáideach agus Phearsanta

| Gníomhaíocht | Líon |
|--|-------|
| Cuideachtaí a nDearnadh Foirceannadh Orthu trí Leachtú Toilteanach Creidiúnaithe | 504 |
| Cruinnithe Creidiúnaí ar Freastalaíodh orthu | 432 |
| Achainíocha na gCoimisinéirí Ioncaim chun na hArd-Chúirte chun Leachtaitheoir a Cheapadh | 25 |
| Leachtú Deonach na gComhaltaí | 1,439 |
| Glacadóireacht | 94 |
| Scrúdaitheoireacht | 18 |
| Féimheachtaí | 76 |
| Achainíocha na gCoimisinéirí Ioncaim ar Fhéimheachtaí | 5 |
| Cásanna Dócmhainneachta Pearsanta | 340 |
| SCARP | 32 |

Tábla 10: Tuairimí Cuí curtha ar fáil do Chomhlachtaí agus Eintitis Eile

| Catagóir Tuairime | Líon |
|--|-----------|
| Bunaíocht Bhuan | 1 |
| Trádáil | 1 |
| Athchóiriú agus Cónascadh | 5 |
| Roghanna chun na Scéime Cánach Tonnáiste | 2 |
| Cánacha Iarchoimeáda | 32 |
| Dleacht Stampa | 23 |
| Formhuirir Dhlúthchuideachta | 7 |
| CC | 9 |
| Iomlán | 80 |

Tábla 11: Nósanna Imeachta um Chomhaontú Frithpháirteach

| | Fardal Tosaigh 1.1.23 | Tosaithe | Críochnaithe | Fardal Deiridh 31/12/2023 |
|---------------------------------------|--------------------------|-----------|--------------|------------------------------|
| Cásanna Praghsála Aistrithe | 77 | 29 | 16 | 90 |
| Cásanna Praghsála Neamhaistrithe Eile | 69 | 53 | 35 | 87 |
| Iomlán | 146 | 82 | 51 | 177 |

Tábla 12: Réamh-Chomhaontuithe Praghsála

| | Líon |
|---|------|
| Fardal Tosaigh 01/01/2023 | 54 |
| Iarratais a Fuarthas | 16 |
| Cuir i gcrích | 1 |
| Tarraingthe siar ag an gcáiniocóir | 1 |
| Fardal Deiridh 31/12/2023 | 68 |
| RCP i bhFeidhm mar a bhí ar an 01/01/2023 | 4 |
| RCP i bhFeidhm mar a bhí ar an 31/12/2023 | 4 |

Tabhair do d'aire: Rinneadh dul chun cinn suntasach maidir le 4 RCP le linn 2023, rud a d'fhág gur tugadh chun críche iad go luath in 2024.

Tábla 13: Méid na nDearbhuithe Custam a Próiseáladh

| Cineál Dearbhaithe | Líon |
|------------------------|-------------------|
| Dearbhuithe Iompórtála | 50,329,554 |
| Dearbhuithe Easpórtála | 3,674,730 |
| Idirthuras - Isteach | 68,582 |
| Idirthuras - Amach | 141,745 |
| Iomlán | 54,214,611 |

Tábla 14 A: Gníomhaíochtaí Idirghabhálacha Iniúcháireachta agus Comhlíontachta - CIC

| Cineál Idirghabhála | Líon Críochnaithe | Toradh €m |
|---|-------------------|--------------|
| Imscrúduithe | 8 | 1.9 |
| Iomlán na n-Idirghabhálacha Leibhéal 3 | 8 | 1.9 |
| Iniúchtaí | 98 | 4.5 |
| Athbhreithnithe Riosca | 2,442 | 27.8 |
| Iomlán na n-Idirghabhálacha Leibhéal 2 | 2,540 | 32.3 |
| Idirghabhálacha Leibhéal 1 (gan Agallaimh Phróifíle a áireamh) | 44,730 | 127.5 |
| Agallaimh Próifíle | 492 | 0.9 |
| Iomlán na n-Idirghabhálacha Leibhéal 1 | 45,222 | 128.4 |
| Breithiúnais (Gan Tuilleadh Gnímh) | 39,425 | - |
| Iomlán na nIdirghabhálacha | 87,195 | 162.6 |

Tabhair do d'aire: Sonraítear i dTábla 14A na hidirghabhálacha comhlíontachta go léir a cuireadh i gcrích le linn 2023 faoin CIC m.sh. a osclaíodh an 1 Bealtaine 2022 nó dá éis agus a dúnadh le linn 2023. Áirítear leis na figiúirí toraidh cáin, ús agus pionóis.

Tábla 14B: Gníomhaíochtaí Idirghabhálacha Iniúcháireachta agus Comhlíontachta 2023 - Réamh-CIC

| Cineál Idirghabhála | Líon Críochnaithe | Toradh €m |
|---|-------------------|--------------|
| Imscrúduithe | 88 | 23.9 |
| Iniúchtaí | 757 | 153.0 |
| Iomlán na nIdirghabhálacha/Iniúchtaí | 845 | 176.9 |
| Fiosrú Gné | 4,056 | 317.1 |
| Agallamh Próifíle | 140 | 58.2 |
| Breithiúnais (Gan Tuilleadh Gnímh) | 1,542 | - |
| Iomlán na n-Idirghabhálacha Leibhéal 2 | 5,738 | 375.3 |
| Idirghabhálacha Leibhéal 1 (gan Agallaimh Phróifíle a áireamh) | 6,583 | 552.2 |

Tabhair do d'aire: Sonraítear i dTábla 14B na hidirghabhálacha comhlíontachta go léir a cuireadh i gcrích le linn 2023 a osclaíodh sular tugadh isteach CIC m.sh. a osclaíodh roimh an 1 Bealtaine 2022 agus a dúnadh le linn 2023. Áirítear leis na figiúirí toraidh cáin, ús agus pionóis.

Tábla 14C: Gníomhaíochtaí Idirghabhálacha Iniúcháireachta agus Comhlíontachta 2023 - Neamh-CIC

| Cineál Idirghabhála | Líon Críochnaithe | Toradh €m |
|---|-------------------|-------------|
| Breithiúnais Custaim (Gan Tuilleadh Gnímh) | 1,371 | - |
| Iniúchadh Custam | 195 | 2.5 |
| Seiceálacha Iar-Imréitigh Custam | 1,051 | 1.6 |
| Idirghabhálacha Custam Eile | 2,228 | 0.6 |
| Idirghabhálacha Eile Neamh-CIC | 2,037 | 61.2 |
| Seiceálacha Dearbhaithe | 191,139 | 6.9 |
| Iomlán na nIdirghabhálacha Neamh-CIC | 198,022 | 72.8 |

Tabhair do d'aire: Sonraítear i dTábla 14C na hidirghabhálacha comhlíontachta go léir a cuireadh i gcrích le linn 2023 nach raibh faoi raon feidhme an CIC m.sh. a osclaíodh roimh an 1 Bealtaine 2022 agus a dúnadh le linn 2023. Áirítear leis na figiúirí toraidh cáin, ús agus pionóis.

Tábla 15: Achoimre ar Thorthaí na nIdirghabhálacha Earnála Roghnaithe

| Earnáil | Líon Críochnaithe | Toradh €m |
|--|-------------------|--------------|
| Gníomhaíochtaí Cuntasaíochta, Leabharchoimeáda agus Iniúcháireachta | 301 | 5.9 |
| Tógáil | 6,542 | 29.5 |
| Dochtúirí | 228 | 5.2 |
| Dlíodóirí, Abhcóidí agus Gníomhaíochtaí Eile Dí | 201 | 4.6 |
| Teach tábhairne | 658 | 4.0 |
| Ar Cíos | 1,299 | 25.3 |
| Bialanna agus Ionaid Mhearbha | 1,448 | 12.4 |
| Miondíoltóirí | 4,773 | 30.0 |
| Mórdhíoltóirí | 4,524 | 70.0 |
| Iomlán | 19,974 | 186.9 |

Tabhair do d'aire: Tá na torthaí seo san áireamh sna torthaí foriomlána i dTáblaí 14A, 14B agus 14C. Is éard atá sa tábla seo ná léiriú ar shampla d'earnálacha in ord aibtre. Áirítear leis na figiúirí toraidh cáin, ús agus pionóis.

Tábla 16: Foilseachán

| An Tréimhse | Ráithe 1 | Ráithe 2 | Ráithe 3 | Ráithe 4 | Iomlán |
|--|----------|----------|----------|----------|------------|
| Suim na Socraíochtaí | €7.3m | €3.7m | €9.6m | €5.0m | €25.6m |
| Líon na Socraíochtaí | 19 | 14 | 24 | 16 | 73 |
| Líon níos lú ná nó cothrom le €100,000 | 1 | - | 2 | - | 3 |
| Líon idir €100,000 agus €500,000 | 12 | 13 | 17 | 12 | 54 |
| Líon idir €500,000 agus €1 milliún | 6 | 1 | 3 | 4 | 14 |
| Líon níos mó ná €1 milliún | - | - | 2 | - | 2 |
| Méid na bPionós arna gcinneadh ag an gCúirt. | €226,142 | €293,207 | €440,930 | €198,911 | €1,159,190 |
| Líon na bPionós arna gcinneadh ag gCúirt | 3 | 3 | 1 | 3 | 10 |

Tabhair do d'aire: Áirítear leis na figiúirí maidir le suim na socraíochta cáin, ús agus pionóis.

Tábla 17: Foilseacháin de réir Earnála Roghnaithe

| Earnáil | Foilseacháin |
|---|--------------|
| Cuideachta agus Iar-Stiúrthóirí Cuideachta | 14 |
| Foirgníocht & Gnó Gaolmhar /Forbróirí Maoine | 8 |
| Trádálaí Criptea-airgeadraí | 1 |
| Feirmeoir/Seirbhísí Talmhaíochta | 1 |
| Trádálaí Scaireanna sa Todhchaí | 3 |
| Tarlóirí | 2 |
| An Earnáil Árachais | 1 |
| Comhairleoir Ríomhaireachta/Gnó | 2 |
| Iriseoir | 1 |
| Tiarna Talún / Cóiríocht Ghearrthéarmach | 6 |
| Seirbhísí Bainistíochta | 1 |
| Earnáil Déantúsaíochta | 1 |
| Seirbhísí Leighis agus Seirbhísí Gaolmhara | 6 |
| Díoltóirí Mótair agus Trádálacha Gaolmhara | 4 |
| Gairmithe/Fostaithe ÍMAT/Ar Scor | 15 |
| Tábhairneoirí/Bialanneoirí/Soláthraithe Bia Beir Leat | 2 |
| Miondíoltóirí | 2 |
| Iomlán | 70 |

Tabhair do d'aire: Is éard atá sa tábla seo ná léiriú ar shampla d'earnálacha in ord aibítire. Féadfaidh cás singil foilsithe teacht faoi chuimsiú breis agus earnáil amháin, mar shampla, beidh duine ar a ndéantar cur síos mar Stiúrthóir Cuideachta/ Tiarna Talún le sonrú sa tábla mar Stiúrthóir Cuideachta agus mar Thiarna Talún.

Tábla 18: Urghabhálacha Drugaí

| Cineál Druga | Líon na nUrghabhálacha | Cainníocht Kgs | Luach €m |
|--|------------------------|----------------|--------------|
| Cannabas (Luibhe & Roisín) | 2,513 | 3,491 | 66.8 |
| Cócaon agus Hearóin | 111 | 3,178 | 226.7 |
| Amfataimíní, Eacstais agus Eile | 6,593 | 2,416 | 8.5 |
| Iomlán | 9,217 | 9,085 | 302.0 |

Tábla 19: Táirgí Inmháil Urghafa

| Táirge | Líon na nUrghabhálacha | Cainníocht | Luach €m |
|---|------------------------|----------------|----------|
| Toitíní | 5,164 | 69.5 milliún | 55.7 |
| Tobac | 1,673 | 10,191kgs | 7.7 |
| Alcól (Beoir, Biotáille agus Fíon) | 3,504 | 287,763 lítear | 1.5 |
| Ola Mianra Aindleathach | 3 | 1,800 lítear | - |
| Feithiclí | 1,035 | 1,035 | 15.1 |

Tabhair do d'aire: Feithiclí a urghabhadh mar gheall ar chionta i ndáil le hola mianraí marcáilte, cionta CCF agus mar thoradh ar úsáid i dtaca le cionta líomhnaithe faoin dlí custam nó máil.

Tábla 20: Urghabhálacha Airgid Thirim

| | 2023 |
|-------------------------------|--------------|
| Líon na nUrghabhálacha | 35 |
| Luach | €2.8 milliún |

Tábla 21: Orduithe Forghéilleadh Airgid Thirim

| | 2023 |
|---|----------|
| Líon na nOrduithe Forghéilleadh Airgid Tirim | 26 |
| Luach | €343,217 |

Tábla 22: Ionchúisimh i leith Dian-Imghabháil

| | Líon |
|---|----------|
| Líon na n-Imscrúduithe Leanúnacha | 20 |
| Líon na gCásanna a Cuireadh Faoi Bhráid an SIP | 9 |
| Líon na gCásanna ar Eisigh an SIP Treoracha ina dTaobh | 13 |
| Líon na gCásanna Os Comhair na gCúirteanna | 36 |
| Líon na gCiontuithe a Fuarthas | 21 |
| Líon na gCiontuithe Coiriúla Achomair | 190 |
| Iomlán Fíneálacha a Gearradh | €554,180 |

Tábla 23: Iarratais ar Chúnamh Frithpháirteach

| Iarratais ar Chúnamh Frithpháirteach | A fuarthas | A seoladh | A dúnadh | Ar Láimh Ag 31 Nollaig 2023 |
|--------------------------------------|--------------|------------|--------------|-----------------------------|
| Ó / Chuig Bhallstáit AE | 1,777 | 194 | 1,377 | 1,132 |
| Ó/Chuig Tíortha Eile | 304 | 168 | 417 | 153 |
| Iomlán | 2,081 | 362 | 1,794 | 1,285 |
| Iarratais ó Europol | 1,142 | 49 | 1,191 | - |

Tábla 24: Laethanta Oiliúna Curtha ar Fáil

| Catagóir Oiliúna | Laethanta Oiliúna Curtha ar Fáil |
|---|----------------------------------|
| Oiliúint ar an gClár Iniúchta | 13,774 |
| Seirbhísí Custam/Cánacha Teicniúla | 13,426 |
| Custaim agus Mál Teicniúil | 6,083 |
| Cúrsáí Bainistíochta/Scileanna Boga/Ar Líne | 1,072 |
| Bailiú agus Comhlíontacht | 151 |
| Sochar Sláinte agus Sábháilteachta | 1,935 |
| Laethanta Oiliúna na Céime OL | 540 |
| Forbairt Ghairmiúil Phearsanta Leanúnach | 697 |
| Oiliúint OneLearning | 1,864 |
| Iomlán | 39,542 |

Tabhair do d'aire: rinneadh na figiúirí a shlánú suas, nuair is cuí

Tábla 25: Cáilíochtaí 3ú Leibhéal OL Bronnta

| Catagóir an Bhronnta | Líon na mBronntaí |
|---------------------------------------|-------------------|
| Dioplóma sa Chánachas Feidhmeach | 45 |
| BA (Onóracha) sa Chánachas Feidhmeach | 17 |
| Deimhnithe Custam | 36 |
| Máistreacht i Riarachán Gnó | 4 |
| Iomlán | 102 |

Tábla 26: Cáilíochtaí Gairmiúla ITI Bronnta

| Catagóir an Bhronnta | Líon na mBronntaí |
|----------------------------|-------------------|
| Teastais | 136 |
| Teicneoir Cánach | 95 |
| Dioplóma sa Cháin | 2 |
| Comhairleoir Cánach Cairte | 3 |
| Iomlán | 236 |

Tábla 27: Miondealú Céatadáin Foirne Mná i ngach Grád

| Gráid | 2023 | 2016 |
|---|------------|------------|
| Bord/Rúnaí Cúnta | 50% | 13% |
| Príomhoifigeach | 63% | 36% |
| Príomhoifigeach Cúnta | 56% | 45% |
| Oifigeach Riaracháin/Ardoifigeach Feidhmiúcháin | 56% | 51% |
| Oifigeach Feidhmiúcháin/Oifigeach Foirne | 63% | 66% |
| Oifigeach Cléireachais | 65% | 73% |
| Oifigeach Seirbhíse | 9% | 15% |
| Iomlán | 61% | 63% |

Tábla 28: Iarratais Saorála Faisnéise

| Catagóir | Líon |
|---|------|
| Faighte | 242 |
| Scaoileadh Iomlán | 43 |
| Scaoileadh Páirteach | 136 |
| Diúltaithe | 49 |
| Déileáiltear leis Lasmuigh de Shaoráil Faisnéise/Tarraingthe Siar/Aistrithe | 11 |
| Iarratas ar Athbhreithniú Inmheánach | 23 |
| Achomharc chun an Choimisinéara Faisnéise | 7 |

Tábla 29: Athbhreithnithe Inmheánacha & Seachtracha

| Sonraí an Cháis | Inmheánach | Seachtrach | Iomlán |
|---|------------|------------|-----------|
| Iarratais Tugtha Ar Aghaidh ag 1 Eanáir 2023 | 1 | 3 | 4 |
| Cásanna a Ceadaíodh sa Bhliain | 1 | 11 | 12 |
| Iomlán | 2 | 14 | 16 |
| Líon a Tugadh Chun Críche sa Bhliain | 2 | 12 | 14 |
| Cinneadh i bhFabhar an Iarrthóra | - | 1 | 1 |
| Cinneadh i gCoinne an Iarrthóra | 2 | 11 | 13 |
| Cinneadh Athbhreithnithe/ Athbhreithnithe go Páirteach | - | - | - |
| Scortha | - | - | - |
| Ar Láimh ag 31 Nollaig 2023 | - | 2 | 2 |

Tábla 30: Gearáin a bhaineann leis na Coimisinéirí Ioncaim a thug an tOmbudsman chun críche

| Toradh | Líon na nGearán |
|-----------------------------|-----------------|
| Seasadh le | 11 |
| Seasadh le go Páirteach | - |
| Níor Seasadh le | 11 |
| Cúnamh Curtha ar Fáil | 3 |
| Scortha - Tarraingte Siar | 1 |
| Scortha - Roimh Am | - |
| Taobh amuigh den Sainchúram | - |
| Iomlán | 26 |

Tábla 31: Comhlíontacht leis an Acht um Íoc Pras Cuntas

| Íocaíocht Déanta | Líon | Luach € | % de Líon Iomlán na nÍocaíochtaí a Rinneadh |
|---|---------------|--------------------|---|
| Taobh istigh de 15 Lá | 11,820 | 183,518,401 | 83.67 |
| Laistigh de 16 - 30 Lá | 2,186 | 13,459,017 | 15.47 |
| Níos mó ná 30 Lá | 121 | 262,282 | 0.86 |
| Iomlán | 14,127 | 197,239,700 | 100 |
| Tuilleadh Eolais | Líon | Luach € | |
| Ús ar Íocaíocht Dhéanach Íoctha in 2023 | 121 | 1,820 | |
| Costais Cúitimh a Íocadh in 2023 | 121 | 6,090 | |
| Meánmhéid Laethanta a Thógtar Chun Íocaíocht a Dhéanamh | 10 | - | |

Aguisín 1 - Míreanna Oidhreachta a Thabhairt

Míreanna Oidhreachta a Thabhairt

Foráiltear in Alt 1003 den ACC 1997 do chreidmheas in aghaidh dliteanais chánach sa chás go mbronnann cáiníocóir earraí oidhreachta áirithe do na bailiúcháin náisiúnta.

Deonaíodh na rudaí seo a leanas in 2023:

- Bailiúchán d'Airgead ón 18ú, 19ú, agus 20ú Aois, ar luach €850,000
- Bailiúchán Hughie O'Donoghue "Original Sins", ar luach €600,000,
- Bailiúchán Barry O'Donoghue, ar luach €580,000,
- Bailiúchán Crofton d'Airgead Éireannach, ar luach €750,000,
- Dhá saothar ealaíne Alexander Calder, ar luach €155,000, agus
- Bailiúchán Mallaghan, ar luach €2,413,760.

Is é an luach a léirítear ná luach margaidh na míreanna.

Maoin Oidhreachta a thabhairt d'lontaobhas Oidhreachta na hÉireann/do Choimisinéirí na nOibreacha Poiblí in Éirinn

Déantar foráil in Alt 1003A den ACC1997 do chreidmheas in aghaidh dliteanais chánach nuair a bhronnann cáiníocóir maoin oidhreachta áirithe ar lontaobhas Oidhreachta na hÉireann nó ar Choimisinéirí na nOibreacha Poiblí in Éirinn.

Níor bronnadh a leithéid de mhír faoin scéim seo in 2023.

Ar fáil ar shuíomh idirlín na gCoimisinéirí Ioncaim

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