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**Revenue Law and
administration in Ireland**

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Wisdom

- No nation ever taxed itself into prosperity.
- In this world nothing can be said to be certain, except death and taxes.

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Presentation

In this presentation I will explain briefly:

1. The Irish Legal System.
2. The manner in which tax revenue (the income for government from tax) is managed and administered in Ireland.
3. The different kinds of taxes.
4. The roles of the Department (Ministry) of Finance and the Revenue Commissioners.
5. Appeals and legal actions in relation to revenue matters.
6. A few words about the common law.
7. Key professionals in the world of tax.

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General issues

Ireland is a common law system with a written constitution that :


- Provides for an executive, legislative and judicial bodies,
- Makes special provision for 'money' bills, i.e., those that deal with taxation and related matters.

Two main bodies concerned with revenue (taxation) are:



- Department (Ministry) of Finance,
- Revenue Commissioners.

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Particular issues

- Policy formulated by Department of Finance on the direction of government, approved by parliament,
- Administered by Revenue Commissioners.
 - Managed by a Board through 100 Revenue offices countrywide,
 - Staff complement of 7000 (Ireland has 4million people).

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Core Business

The core business is the assessment and collection of taxes and duties. The work includes:

- Assessing, collecting and managing taxes and duties (93% of Exchequer Revenue).
- Administering the Customs regime for the control of imports, and exports and collection of duties and levies on behalf of the EU
- Collection of Pay Related Social Insurance for the (Ministry)Department of Social, Community and Family Affairs.

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Revenue Legislation Services (RLS) Organisation

- **Income & Capital Taxes Division**
- **Corporate Business & International Division**
- **Indirect Taxes Division**
- **Customs Division**

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Activities

- **Drafting Legislation (in the case of the Finance Bill with technical and editorial assistance from the Office of the Attorney General)**
- **Input to Tax Policy.**
- **Interpretation of Law.**
- **Tax Appeals.**

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Appeals

- **Customer complaints:**
 - 1st = Local Level,
 - 2nd = Local Manager,
 - 3rd = Regional Customer Service Manager.
- **Appeal to:**
Senior Revenue Official or Senior Revenue Official + External Reviewer.
- Taxpayers can also appeal to the Appeal Commissioners and the Courts against assessments, determinations & other matters in relation to:
 - Direct Taxes (Income tax, Capital tax, Capital gains tax)
 - Capital taxes (Capital Acquisition Tax and Stamp Duty)
 - Indirect Taxes (Value added tax, Vehicle registration tax and duties of customs and excise).

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Appeal commissioners

- Two appeals commissioners not part of Revenue Commission.
- Appellants and respondents may present their cases personally or have professional representation.
- Parties are entitled to present evidence and call witnesses in support of their case.
- If the taxpayer or Revenue are dissatisfied with the decision of the Appeals. Commissioner they may have the case re-heard by a Circuit Court Judge.
- Finally, an appeal to Supreme court is possible.

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Other Proceedings

Criminal

- Summary Proceedings (less serious)
- Indictable Proceedings (serious)

Civil

- Civil Penalties
- Recovery of unpaid tax
- Appeals on interpretation of tax

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Common law

- Court decisions binding on other courts
- Interpretation always a challenge:
 - Revenue View
 - Courts
 - Literal
 - Intent of Legislature
 - Purposive
 - Teleological

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Revenue law, lawyers and accountants

- Lawyers and accountants play a key role in the development and interpretation of revenue law
- Revenue Commissioners have their own internal lawyers but may call on the Attorney General's office and outside counsel.
- Revenue Commissioners officials work for their entire careers and are very knowledgeable, incorruptible and professional

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Summary

In this presentation we have looked at

- The Irish Legal System
- The manner in which tax revenue (the income for government from tax) is managed and administered in Ireland.
- The different kinds of taxes
- The roles of the Department (Ministry) of Finance and the Revenue Commissioners
- Appeals and legal actions in relation to revenue matters
- A few words about the common law.
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Further Information

www.revenue.ie
Very good web site. The Revenue Commissioners have modernised themselves substantially over the last 15 years and now have a very customer friendly approach which makes full use of the internet

wikipedia.org/...
/Office_of_the_Revenue_
Commissioners
 Good general description

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