



IRISH SMALL AND MEDIUM  
ENTERPRISES ASSOCIATION LTD

# **ISME GUIDE TO REVENUE AUDIT**

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## **Introduction**

All business entities, whether operating as a sole trader, partnership, or limited company, or other legal entity, must comply with a strict self-assessment tax regime. This regime is governed by the Taxes Consolidation Act 2003 (as amended) and covers all tax heads, including PAYE, PRSI, VAT, RCT, Income Tax, Corporation Tax, Capital Gains Tax, Capital Acquisitions Tax, STAMP Duties. It is implemented by the Revenue Commissioners, and all monies are collected by the Collector General.

The Self Assessment tax system means that we can file our own tax returns and it is assumed that we are filing them in a compliant manner.

In order to maintain control over the level of compliance exercised by self assessed tax payers, the Revenue carries out audits of selected returns, and of selected tax payers. If someone is found to be evading tax, appropriate action will be taken. In these times of Government deficit, the Revenue Commissioners are becoming ever more zealous about collecting taxes, and applying interest and penalties where warranted (and questionably, sometimes where not warranted!)

A notice of a Revenue Audit of you or your business is enough to strike fear into the heart of the bravest of mortals and this guide is an attempt to steer you through the process, in as painless a way as possible.

I have tried to provide pertinent and practical information, in as much detail as possible, whilst not bogging you down with the myriad of legislation and case law available. My intention is that this guide will provide you with a step by step guide through the more complex issues at hand, and ultimately help you prepare thoroughly for a positive outcome of your audit.

**Eilis Quinlan**  
**ISME Chairman**

Eilis Quinlan F.C.C.A runs her own accountancy firm in Naas Co. Kildare. She is in practice for over fifteen years and has extensive knowledge of the taxes legislation, as well as years of practical experience in the whole area of dealing with the Revenue Commissioners. She would be happy to deal with any specific issues arising from this Guide.

## **Revenue Audit**

Ireland has a self assessment tax system. This means that we can file our own tax returns (Income Tax, Corporation Tax, Capital Gains Tax, VAT and PAYE) and it is assumed that we are filing them in a compliant manner.

In order to maintain control over the level of compliance exercised by self assessed tax payers, the Revenue carries out audits of selected returns, and of selected tax payers. If someone is found to be evading tax, appropriate action will be taken.

## **What is a Revenue Audit?**

A Revenue Audit is an examination of:

- A return for Income Tax (including DIRT and other fiduciary taxes), Corporation Tax, Capital Gains Tax or Capital Acquisitions Tax (either in whole or in part);
- A declaration of liability (Eg CT1, Form 11, P30/35 etc), or a repayment claim, for VAT, PAYE/PRSI or Relevant Contracts Tax (RCT);
- A statement of liability to Stamp Duties.
- Revenue audits can cover all measures of taxation which affect a business.

It also includes an examination of an individual's or company's books, records, and tax obligations so as to establish the correct level of liability, and collect arrears of tax with a view to putting the taxpayer on the correct tax compliance footing.

**The overriding objective of the Revenue Audit is to promote voluntary compliance with the Tax system.**

## **Functions of the Audit**

- To ensure that the particulars audited have been returned accurately, and that there is no additional liabilities or other matters arising.
- Where relevant, the Revenue will collect any additional liabilities or issue refunds. They will also collect interest and penalties for taxes underpaid.
- Where there has been a default, it may give rise to the taxpayer's name being published.
- To suggest actions to help the tax payer remain compliant where irregularities have arisen.

- If it appears that there has been serious tax evasion, they can refer cases to the Prosecution Division.
- Audits can also be used to verify whether or not preliminary taxes have been adequately estimated. Likewise in other situations where estimates are used, such as estimated VAT payments.
- To ensure tax reliefs have been legitimately claimed, by examining supporting evidence.

## **Selection for Audit**

Revenue uses three methods of selection. These are:

### **Screening tax returns:**

The vast majority of audit cases are selected in this way. Screening involves examining the returns made by a variety of taxpayers and reviewing their tax compliance history. The figures are then analysed in the light of trends and patterns in the particular business or profession and evaluated against other available information.

### **Projects on business sectors:**

From time to time, projects are conducted to examine tax compliance levels in particular trades or professions. The returns for a large number of taxpayers in a particular sector are screened in detail and a proportion of these are selected for audit.

### **Random selection:**

This is in addition to the first two methods. It means that all taxpayers have a possibility of being audited. Each year, a small proportion of audit cases are selected using this method.

## **Types of Audit**

### **1. Field Audit:**

This involves a visit to the businesses premises. The length of the visit will depend on the issues involved and their complexity. Generally, the tax payers and, where relevant, their agent will be given 21 days notice. In exceptional circumstances, for example if the Revenue believes there is a risk that records may be removed, they may arrive unannounced.

### **2. Desk Audit:**

Where the issues are straightforward, and basically only verification is required, the audit may be conducted by letter and / or telephone. The Revenue will inform the taxpayers of the issues being examined.

A desk audit may lead to a field audit if issues arising require it. Cooperation with the auditor helps resolve the issues under enquiry.

### **3. Team Audit**

If the size of an audit requires it, a team rather than a single auditor may be deemed appropriate to carry out the investigation. The team will be assigned by the Audit Manager. It will arise in the case of, for example, the audit of a large business, or the audit of a company with branches or subsidiaries in different locations.

## **Frequently asked Questions**

### **What Notice will I receive if the Impending Audit?**

For a field audit, the tax payers and agent will be given 21 days notice (unless there is an exceptional circumstance as mentioned above).

Where a brief “transaction verification” is all that is required, notice may be given by way of a phone call.

Auditors can, if they are in the area, call in unannounced. However they should advise the taxpayer that if it is not a convenient time the visit can be rescheduled.

If the date and time given on the Audit notice does not suit, you should immediately contact the Revenue Auditor detailed on the notice, and, at their discretion, the auditor can re-schedule, once an acceptable reason for the change given.

### **What to do when you receive notice of the Audit?**

You should review all your tax returns and declarations (or have your accountant or tax advisor do it). **If you are aware of any material inaccuracy for any tax, you should consider notifying the Revenue auditor of these before the audit commences. This is called a Voluntary Disclosure.**

It is important that your books and records, for the taxes and periods being audited, are available to the auditor on arrival. In the case of a ‘full’ audit, your accountancy linking papers should also be available. These papers show how your accountant arrived at the figures shown in your accounts.

### **How long will it take? What Taxes can be audited?**

How long the audit takes will depend on the type of tax selected for audit, and also on the volume of transactions to be looked at. Generally for SME’s, the audit will be completed in a day or two. However, a ‘full’ Revenue Audit, which will take in all the major tax headings of Corporation and/or Income Tax, V.A.T. and PAYE/PRSI, Construction Industry taxes, and possibly the Capital Taxes, will be more intensive and can involve up to a week or even longer.

## **What are my Obligations as a Taxpayer?**

You have certain obligations under tax law. These relate to:

### **Business books and records:**

The Revenue audit involves a cross-check of information given in your tax returns, against that shown in your business records. Therefore, the auditor needs to see all your books and records for the tax and period being audited. These include, where relevant, diaries, till rolls, temporary records from which the final accounts are written up, accountants linking papers etc. Having these available on the first day of the audit saves time, and means that the auditor will be on your premises for a shorter period of time.

### **Additional Information:**

During the course of the audit, the auditor will ask questions and may look for explanations to help in assessing the accuracy of your tax return.

### **Access to premises:**

The auditor may, in the course of the audit, inspect your business premises, and your manufacturing process, or certain items of machinery and stock.

Your co-operation with the auditor is important in helping conclude the audit promptly. Co-operation is also one of the factors which Revenue takes into account in deciding what level of penalties, if any, are to apply in a particular case. (See penalties explanation later in this booklet.)

## **What are my Rights as a Taxpayer when Being Audited?**

To be treated with courtesy & consideration:

- Official identification / authorisation should be produced
- The purpose of the visit should be explained along with your rights and entitlements.
- Auditors should not try to enhance a settlement by threatening the use of power or further visits, or by making unwarranted accusations.
- You are entitled to the presumption of honesty unless it is suspected otherwise. Your explanations should be fully considered, and you should be given reasons why your explanations might not be accepted.
- Consideration should be given as to the cost and time of an audit. Therefore only significant material points should be reviewed. Once the return is deemed to be substantially correct, the audit should end.

## What Periods will be audited?

Generally a current year or period will be indicated in the audit notice. If it appears from auditing this period that earlier periods may need to be investigated, the auditor must seek approval of an audit manager who will determine the necessity to further investigate the taxpayer.

Possible reasons for opening earlier years include:

- Significant unexplained assets.
- There is a strong indication of tax evasion
- If the audit of the current year gave rise to a substantial underpayment of tax, it is deemed to be likely to have also occurred in preceding periods.

Previously audited cases may be reviewed where there were substantial settlements to ensure continued compliance.

## During the Audit:

### 1. Where:

Wherever the audit eventually takes place, the auditor will usually visit the place of business to get a feel for the nature and size of the business.

There are a number of potential locations for an audit:

- The taxpayers place of business (rather than registered address in the case of a Ltd company).
- If the taxpayer manages the records from his or her home, the audit can only be carried out there with consent. If there is no consent given, the records are collected and it will be carried on in the tax office.(See below)
- In the case of Capital Acquisitions Tax and Stamp duty, it is usually more appropriate to carry out the audit in the agent's office. If records are generally kept in the agents office it should be arranged for them to be delivered to the clients place of business, as Revenue does not carry out audits at agents premises.

Where a taxpayer continuously attempts to obstruct the audit by refusing access to the business premises or refusing to produce records, the auditor will usually withdraw and report to the audit manager, who will then decide about referring the matter to the Prosecutions Division.

**Revenue officers are not entitled to enter your private residence unless you invite them to do so. In practice however, many people use their home as their business premises or office and find it convenient to use it also as the location for the Revenue Audit.**



## **2. General Procedure**

At the outset, the auditor should identify himself with proof of identification, and explain the purpose of the audit.

The taxpayer is advised as to the practices regarding interest and penalties, and the effects of a disclosure on possible interest and penalty charges.

The taxpayer has the opportunity to make a voluntary disclosure. (Please see section of Disclosing Inaccuracies on page 9 of this booklet.)

During the audit the auditor will:

- Ascertain who maintained the books and records.
- Examine the records to ensure they are complete and that transactions have been dealt with accurately with regard to accounting principles.
- Ensure that relevant tax returns have been made and are consistent with the records.
- Make any enquiries necessary for the audit.
- Determine any additional liabilities or overpayments and arrange settlements of these. They will advise the taxpayer of any errors etc. in the return(s).

Generally records will not be held for more than a month. If more time is needed the taxpayer should be advised before the end of the month. If the records are needed in the current trade period, copies will be given to the tax payer, or they will be given an opportunity to take extracts.

**In the case of a limited company, where there has been evasion for the director's benefit, the audit of the director owned company can extend to the director's personal tax affairs.**

The taxpayer is obliged to keep proper records and books of account. Where this is deemed not to be the case, the auditor will draw attention to the relevant sections of the relevant legislation.

## **3. Information:**

You are entitled to ask for and receive;

- The auditors workings for the proposed settlement (if relevant),
- Advice as to the evidence acceptable to support your explanations (it is the taxpayer's responsibility to produce evidence that is acceptable).
- Guidance in relation to the filing of returns, record maintenance and tax payments.
- Details of the Revenue's policies on charging interest and penalties.

The Auditor is only looking to collect the right amount of tax, therefore as well as looking for tax underpaid, they should also make the taxpayer aware of any reliefs or deductions which have not been claimed. Also, any errors in records or computations that have led to an overpayment of tax.

Initially the audit will concentrate on the year(s)/period(s) indicated in the audit notice. However, issues may arise during the course of the audit which will require the auditor to open earlier or later years.

Opening of earlier years/periods is unlikely to arise where the understatement of a liability is relatively small, or where there is no significant unexplained accumulation of assets.

However, by contrast, justification for opening prior years may arise where there is significant and unexplained accumulation of assets, where there is a strong indication that a scheme to evade tax has been in operation, or where substantial loss of tax on the part of the Revenue, has arisen in the year of the audit, and it is likely that a similar position existed in previous years.

A taxpayer is obliged to keep their books and records for a period of no less than six years. Accidental disposal of records will not be a valid or acceptable reason to the Revenue, why records are not available for this period. While in theory the Revenue have the power in exceptional circumstances to go back further than the six years, in practice it can prove very difficult to obtain duplicate records.

#### **4. Privacy and Confidentiality:**

The personal and business information provided by a taxpayer in the course of an audit should be treated with the utmost confidentiality. Only the very limited circumstances provided by the law give rise to the information being disclosed to third parties.

Interviews may be conducted with, say, company directors. It must be ascertained whether the parties involved want to be interviewed collectively or individually. If there is a family member with a proprietary interest in the business, they are entitled to confidentiality regarding personal issues.

#### **5. Reviews and Appeals:**

You should be made aware of your right to seek a review of the auditor's findings and adjustments by a second person. If you are dissatisfied with the Auditor's conclusions, first of all, you should explain your position to the auditor. If the auditor cannot accept your view point, you have a number of courses of action open to you:

- Internal review;
- Appeal to the Appeal Commissioners;
- Involve the Ombudsman

#### **Internal Review**

There are three options under this heading which allow you to get a second opinion within the Revenue, on any significant issues relating to the conduct or findings of the audit. The review can be undertaken;

- By the local District Manager
- By the Regional District Manager
- By and external reviewer and / or the Review Unit's Principal Inspector.

In general, the Manager/external reviewer will examine the situations where taxpayers feel that;

1. Their viewpoint on a particular issue has not been fully considered by the auditor and tax office management, **or**
2. That their rights under the Charter of Rights have not been respected, **or**
3. The tax office staff have adopted an unreasonable or legally incorrect approach.

You are, of course, not bound by their findings. If you are unhappy with the result, of the review, you are free to ask for a review by the Appeal Commissioners.

### **Appeal to the Appeal Commissioners**

You can initiate an appeal by notifying the auditor in writing that you cannot agree with his/her conclusions and asking for the matter to be determined by the Appeals Commissioners. The Appeals Commissioners are independent of the Revenue. They are appointed under the tax legislation to decide on disputes between the Revenue and the Taxpayer. The auditor will arrange to have your case listed for hearing. The costs involved, on your part, are your advisor's fees, if you use one.

**Remember. You have a legal right to review by the Appeal Commissioners. Availing of the internal review procedure does not affect your legal rights.**

### **Ombudsman**

If you are not satisfied with the manner in which your audit was carried out, and/or the response to your internal review, you may bring the matter to the attention of the Ombudsman. You may of course do this first, without first contacting the Revenue. The Ombudsman is totally independent of the Revenue and can be contacted at:

18 Lower Leeson Street,  
Dublin 2

Telephone: 01 6785222

Fax: 01 6610570

E-mail: [ombudsman@ombudsman.irlgov.ie](mailto:ombudsman@ombudsman.irlgov.ie)

## **6. Materiality**

Revenue audits are a means of ensuring the Self assessment tax system is not being abused. Once it becomes clear in the course of the audit that the taxpayer has been substantially compliant, the audit will cease. If this is the case, any immaterial inaccuracies will not be adjusted for.

Materiality is decided by the auditor's sensible judgement, and where needs be audit managers will be consulted.

## **7. What has to be paid?**

As well as the audit settlement, all unpaid tax on record. They will also look for all outstanding tax returns.

In order to bring the case up to date, the auditor may also seek payment of preliminary tax. This happens where an issue giving rise to an adjustment also occurs in later periods.

## **8. At the end of the audit**

When finalising the audit the auditor will quantify the adjustments required, if any, and the additional tax. The details of how the additional tax arises will be discussed with you, this will be given to you in writing, and you will be given time to consider and, if you wish, to take independent advice. The auditor will also explain how any interest and penalties are calculated.

At the final interview, the auditor will ask for your agreement to the total settlement figure. The figure will include tax, interest, and if they arise, penalties. If the total settlement figure exceeds €12,700 including interest and penalties and you did not make full voluntary disclosure, details of the settlement will be included in the list of tax defaulters published by the Revenue Commissioners. For liabilities arising post - 01/01/05 the publication limit has been increased to €30,000.

**When the audit is over, the auditor will help you ensure that your tax affairs are put on a correct footing for the future, by outlining how you should improve your compliance with the tax regulations.**

Once the audit has been concluded, most tax payers can expect to be left in peace for a number of years. But in cases where material inaccuracies were found, The Revenue has the right to carry out a quick follow up audit to ensure that suggested procedural changes have been adhered to.

If all is in order and agreed, at this stage the Revenue may provide you with written notification that their enquiries have been satisfied and that the audit is concluded. If you do not receive a letter to this effect, you should request one, as it should cover you against future re-opening of a period.

## Disclosing Inaccuracies

Making a full disclosure accompanied by payment, entitles the taxpayer to significant mitigation of penalties. “This is known as a qualifying disclosure”

### QUALIFYING DISCLOSURES

To date, the concepts of ‘qualifying disclosure’ ‘prompted qualifying disclosure’ and ‘unprompted qualifying disclosure’ have been key features in determining the ultimate quantum of a civil penalty payable in settlements between taxpayers and Revenue.

Making a qualifying disclosure entitles the taxpayer to a significant reduction in the base penalty that would apply to any tax default settlement if a qualifying disclosure was not made. Qualifying disclosures are also taken into account in Revenue’s decisions whether to investigate a case with a view to prosecution.

For ‘deliberate’ and ‘careless’ behaviour penalties in respect of tax defaults occurring on or after the 24 December 2008, the Acts define –

- a qualifying disclosure;
- a prompted qualifying disclosure; and
- an unprompted qualifying disclosure.

### Qualifying Disclosure

A ‘qualifying disclosure’ is a disclosure of complete information in relation to, and full particulars of, all matters occasioning a liability to tax that gives rise to a penalty **made in writing** and accompanied by-

- a) a declaration, to the best of that person’s knowledge, information and belief, that all matters contained in the disclosure are correct and complete; and
- b) a payment of the tax and duty and interest on late payment of that tax and duty

In addition all qualifying disclosures (prompted and unprompted) in the ‘deliberate behaviour’ category of tax default must state the amounts of **all liabilities to tax and interest, in respect of all tax-heads and periods**, where liabilities arise, as a result of deliberate behaviour, that were previously undisclosed; and in the case of a prompted qualifying disclosure in the ‘careless behaviour’ category of tax default, the disclosure must state the amounts of **all liabilities to tax and interest in respect of the relevant tax-head and periods** within the scope of the proposed audit; and in the case of an unprompted qualifying disclosure in the ‘careless behaviour’ category of tax default, the disclosure must state the amounts of **all liabilities to tax and interest in respect of the tax-head and periods** that are the subject of the unprompted qualifying disclosure

The Revenue officer may also pursue related liabilities for tax-heads or periods that are not within the initial scope of the audit and the taxpayer will have the opportunity to make a prompted qualifying disclosure in relation to these liabilities.

A qualifying disclosure does not need to make any reference to penalties or state the amount of the penalties due. On receipt of a qualifying disclosure, the penalties will then be agreed with the taxpayer and payment obtained for the full amount of the settlement for tax, duty, interest and penalties.

A real, genuine and accepted proposal to pay the agreed liability (involving payment or an agreed phased payment arrangement) will satisfy the payment criteria for a qualifying disclosure. However, one of the conditions of a qualifying disclosure is that the liability due MUST be paid.

For all tax defaults, a ‘qualifying disclosure’ as defined in this paragraph will qualify for the benefits of non-publication and reduced or mitigated penalties.

### **Exclusions:**

A disclosure made by a taxpayer is not a “qualifying disclosure” for the purposes of the mitigation of penalties where any of the following circumstances apply:

- The disclosure is incomplete;
- Before the disclosure is made, the Revenue had made an enquiry or started an investigation relating to the tax default and had contacted the taxpayer in that regards;
- Matters, the consequences of which are in the disclosure, have become known to the Revenue through its own investigations of a class of cases, such as Ansbacher cases;
- Matters come to light through the scope of a public enquiry;
- The taxpayer has been linked, or is about to be linked publicly with matters related to the disclosure.

### **Prompted Qualifying Disclosure**

A “prompted qualifying disclosure” means a qualifying disclosure that has been made to the Revenue Commissioners or to a Revenue officer in the period between-

- a) the date on which the person is notified by a Revenue officer of the date on which an investigation or inquiry into any matter occasioning a liability to tax of that person will start, and
- b) the date that the investigation or inquiry starts

In practice this means that a prompted qualifying disclosure is a disclosure made after an audit notice has issued but before an examination of the books and records or other documentation has begun.

This definition follows along the lines of the definition of a prompted qualifying disclosure contained in paragraph 10.1 of the *Code of Practice for Revenue Auditors* (2002).

### **Unprompted Qualifying Disclosure**

An “unprompted qualifying disclosure” means a qualifying disclosure that the Revenue Commissioners are satisfied has been voluntarily furnished to them

- a) before any investigation or inquiry had been started by them or by a Revenue officer into any matter occasioning a liability to tax, or

b) where the person is notified by a Revenue officer of the date on which an investigation or inquiry into any matter occasioning a liability to tax of that person will start, before that notification

An unprompted qualifying disclosure is a disclosure that is made before the taxpayer is notified of an audit or contacted by Revenue regarding an inquiry or investigation relating to their tax affairs.

This definition follows along the lines of the definition of an unprompted qualifying disclosure contained in paragraph 10.1 of the *Code of Practice for Revenue Auditors* (2002).

**Note – It is important that correspondence to taxpayers indicates whether an inquiry or investigation –**

a) is about to start; or

**b) has started**

Summary Chart – Prompted and Unprompted Qualifying Disclosures		
Category of Default	Type of Qualifying Disclosure	Requirement for a Qualifying Disclosure (accompanied by payment of tax, duty and interest)
Deliberate behaviour	<i>Prompted and Unprompted</i>	State the amounts of <b>all liabilities to tax and interest, in respect of all tax-heads and periods</b> where liabilities arise, as a result of deliberate behaviour
Careless behaviour	<i>Prompted</i>	State the amounts of <b>all liabilities to tax and interest in respect of the relevant tax-head and periods</b> , within the scope of the proposed audit
Careless behaviour	<i>Unprompted</i>	State the amounts of <b>all liabilities to tax and interest, in respect of the tax-head and periods</b> that are the subject of the qualifying disclosure
A Qualifying Disclosure does not need to state the amount of the penalties due		

### **Co-operation only**

Where no qualifying disclosure is made, a reduction in the penalties charged is still granted where a taxpayer co-operates fully during the course of the audit or investigation.

Co-operation during the course of an audit is as defined in paragraph 9.7 of the *Code of Practice for Revenue Auditors* (2002).

### **EXCLUSIONS – NOT A QUALIFYING DISCLOSURE**

Following along the lines of Paragraph 10.1.1 of the *Code of Practice for Revenue Auditors* (2002) the Acts now indicate that a disclosure shall not be a qualifying disclosure where any of the following circumstances apply:

a) before the disclosure is made, a Revenue officer had started an inquiry or investigation into any matter contained in that disclosure and had contacted or notified that person, or a person representing that person, in this regard;

b) matters contained in the disclosure are matters-

(i) that have become known, or are about to become known, to the Revenue Commissioners through their own investigations or through an investigation conducted by a statutory body or agency

- (ii) that are within the scope of an inquiry being carried out wholly or partly in public, or
- (iii) to which the person who made the disclosure is linked, or about to be linked, publicly

The matters referred to in (b) (i) above are investigations of a class of cases such as Ansbacher cases, Moriarty Tribunal cases or Mahon Tribunal cases.

## **SECOND OR SUBSEQUENT QUALIFYING DISCLOSURES**

It is inappropriate that penalties should be similarly reduced on foot of qualifying disclosures of recurring tax defaults in the categories of 'Deliberate behaviour' and 'Careless behaviour with significant consequences'.

Paragraph 10.4 of the *Code of Practice for Revenue Auditors* (2002) outlines that the 100% penalty for fraud or neglect contraventions attracts less mitigation where a taxpayer makes a second or subsequent qualifying disclosure. This continues to apply for tax defaults occurring before 24 December 2008 - see Penalty Table 2 in Paragraph 23.

The Finance (No.2) Act 2008 outlines the position to apply as regards the new 'Deliberate behaviour' and 'Careless behaviour' penalties where a taxpayer makes a second qualifying disclosure within five years of that taxpayer's first qualifying disclosure - see Penalty Table 1 in Paragraph 16.

The Finance (No.2) Act 2008 also outlines the position to apply as regards the new 'Deliberate behaviour' and 'Careless behaviour' penalties where a taxpayer makes a third or subsequent qualifying disclosure within five years of that taxpayer's second qualifying disclosure - see Penalty Table 1 in Paragraph 16.

**Note** - A new feature is that if a taxpayer makes no additional qualifying disclosures within five years of a previous qualifying disclosure, the count starts again. If there are no additional qualifying disclosures within 5 years of a previous qualifying disclosure, any future qualifying disclosure is treated as a first disclosure.

In this context, it should be noted that:

A qualifying disclosure can only be a second qualifying disclosure if there was a liability to the specific tax-head in the first qualifying disclosure

Qualifying disclosures in the '*Careless Behaviour without significant consequences*' category are never counted when calculating the number of qualifying disclosures made by a taxpayer.

## **QUALIFYING DISCLOSURES AND PROSECUTION**

Where the taxpayer makes a prompted qualifying disclosure or an unprompted qualifying disclosure, Revenue will not initiate an investigation with a view to prosecution of the taxpayer. A taxpayer may be investigated with a view to prosecution where a disclosure of tax defaults is not a qualifying disclosure.

## **FIXED PENALTIES**

A range of fixed penalties has been brought up to date and the amounts of such penalties have been increased.



## **PUBLICATION – Section 1086 TCA, 1997**

### **Exclusions from Publication**

Section 1086 Taxes Consolidation Act 1997 provides for the following statutory exclusions from publication:

Cases where a ‘qualifying disclosure’ is accepted;

Cases where the specified sum referred to in paragraph (c) of subsection (2) does not exceed €30,000 (figure for the tax, interest and penalty);

Cases where the tax-gear penalty (agreed or determined by the court) does not exceed 15% of the amount of the tax ultimately due;

Cases where Section 72 Finance Act 1988, or Section 3 of the Waiver of Certain Tax, Interest and Penalties Act, 1993 applied (Amnesty Legislation);

### **The Finance (No.2) Act 2008 made some amendments to Section 1086 –**

Details of the settlement of a tax defaulter may be published where a fine or penalty is imposed by a court;

Details of the settlement of a tax defaulter where a fine or penalty is imposed by a court will not be published where –

a) the specified sum in settlement of the tax, interest and penalties due does not exceed €30,000;

b) the penalty determined by the court does not exceed 15% of the amount of the tax underpaid; or

c) there has been a qualifying disclosure

Where Revenue accept or undertake to accept a specified sum in settlement of a tax default, the acceptance of this sum in settlement is deemed to have been made pursuant to an agreement between Revenue and the taxpayer;

For disclosures that occurred on or after 24 December 2008, the disclosure is excluded from publication only where it is a ‘qualifying disclosure’ as defined in the Acts. The definition of a qualifying disclosure now includes the requirement that the disclosure must be “**made in writing**” to the Revenue Commissioners or to a Revenue officer and include payment of the tax, duty and interest due.

Exclusions from publication - Code of Practice for Revenue Auditors–

Where a ‘qualifying disclosure’ as defined in paragraph 17 is accepted, the taxpayer’s name will not be published.

### **Conditions:**

The following conditions must be met for a disclosure to be a “qualified disclosure” for the purposes of mitigation of penalties:

- The disclosure must be made in writing and signed by or on behalf of the taxpayer;
- It must state the amount of ALL liabilities to tax, interest and penalties in respect of all tax heads and periods;
- It must also state the amounts of any liabilities previously undisclosed, for any reason other than deliberate default, which are liabilities to tax, interest and penalties within the scope of the proposed audit;

- The disclosure must be accompanied by a payment of the total liability arising in respect of the tax, interest and penalties.

### **Do I need a tax advisor present?**

Your advisor is welcome to be present during the audit. However, this is primarily your own choice and will often depend on the size of your business. As Revenue auditors are required to conduct all audits in an impartial way, you will not be at any disadvantage by NOT having your advisor present.

If you have no advisor, the Auditor will give particular attention to ensuring that you understand any proposed adjustments to receipts or profits. The auditor will also explain clearly how any additional tax, if it arises, and interest and penalties if appropriate, have been calculated.

*It is important to note that the Disclosure needs to be complete. It needs to cover all tax periods, as well as all tax heads. Liabilities to Capital Taxes should also be included.*

## **Interest and Penalties**

- Interest is currently charged at 12% per annum
- The law allows for penalties to be charged where specific breaches of legislation have occurred. The matrix of penalties has been updated in the Finance Act 2009, and is set out below.

Category of Default giving rise to a penalty	Base Penalty	Co-operation Only	Co-operation and	
			Prompted Qualifying Disclosure	Unprompted Qualifying Disclosure
<b>Deliberate Behaviour</b>	100%	75%	50%	10%
<b>Careless Behaviour with Significant Consequences</b>	40%	30%	20%	5%
<b>Other Careless Behaviour</b>	20%	15%	10%	3%

With regard to interest and penalties, the Revenue's authority has been challenged on numerous occasions as being contrary to Article 6 of the Court of Human Rights Act 2003, which provides that a person is entitled to a fair and public hearing in determining his / her civil rights where a penalty is imposed against them.

The 2002 Audit Code of Practice had no legislative teeth, and deprived the applicant of an effective remedy contrary to the Convention by failing to provide grounds for appeal. In addition, the Revenue admitted that it did not consult the professions (Accountants and Tax Practitioners).

A taxpayer will have the right to challenge the imposition or amount of penalties arising from and audit. The challenge is to be made through the courts and should be appealed within 30 days from the Revenue's decision. Should the court decide the penalty stands, it will be recovered in the manner presently used.

The Finance Act 2009 brought the 2002 Code of Practice into legislation. This brings the whole issue of penalties from a Civil to a Criminal footing. It also means that the onus is now on the Revenue to prove that penalties are due 'Beyond all Reasonable doubt'

## **CATEGORIES OF TAX DEFAULT**

The categories of tax default giving rise to a civil penalty have been changed but the definition of the types of behavior is along the lines outlined in the *Code of Practice for Revenue Auditors* (2002).

For tax defaults that occurred on or after 24/12/2008, the new categories of default are:

### **1) Deliberate behavior penalties**

Deliberate behavior is not defined in the Acts and is, therefore, given its normal meaning.

In general, deliberate behavior involves either a breach of a tax obligation with indicators consistent with intent on the part of the taxpayer or a breach that cannot be explained solely by carelessness.

### **2) Careless behavior penalties**

Carelessly is defined in the Acts as meaning the "*failure to take reasonable care*"

Where there is careless behavior, the penalty to apply depends on whether that careless behavior gave rise to significant consequences.

Significant consequences is not defined in the Acts but is the phrase used to describe the statutory penalty applicable where the tax underpaid exceeds 15% of the tax correctly payable.

### **3) Careless behavior with significant consequences**

Taxpayers must exercise care in fulfilling their tax obligations. *Careless behavior with significant consequences* is a lack of due care rendering tax liabilities returned by the taxpayer, or repayment claims made, substantially incorrect.

*Careless behavior with significant consequences* is distinguished from *Deliberate behavior* by the absence of indicators, in the facts and circumstances of the default, which are consistent with intent.

### **4) Careless behavior without significant consequences**

*Careless behavior without significant consequences* is intended to cater for defaults of a minor nature that are discovered during many Revenue audits, for example,

computational errors and inadequate adjustments for personal expenditure in the profit and loss account.

*Careless behavior without significant consequences* is distinguished from *Careless behaviour with significant consequences* by the application of the “15 per cent rule” – that is, for the behaviour to be *Careless behaviour without significant consequences*, the tax underpaid must not exceed 15% of the overall liability ultimately due for that tax-head.

### **Inability to Pay Tax and / or Interest and Penalties:**

In the exceptional circumstance that a taxpayer claims inability to pay, they must complete a statement of their financial position. The auditor will assess your capacity to pay, and will make an offer based on your maximum ability to pay. Both the offers and acceptance of them are subject to approval.

### **Publication:**

The Revenue will publish your name, address, occupation and the settlement amount in Iris Oifigiúil within 3 months under the following circumstances:

- The full settlement, including interest and penalties is greater than €12,700 **and**
- A penalty was levied due to fraud or neglect by the taxpayer **and**
- There was no unprompted or full voluntary disclosure prior to the audit starting.

The Revenue also has the discretion (and uses it) to provide the list to the National Press.

*For further information please contact:*

Eilis J. Quinlan & Co  
Frederick House  
New Row,  
Naas,  
Co. Kildare  
Tel: 045 871221  
Fax: 045 871223  
E-mail: [eilis@eilisjquinlan.ie](mailto:eilis@eilisjquinlan.ie)  
Web: [www.eilisjquinlan.ie](http://www.eilisjquinlan.ie)



Or

ISME  
Irish Small and Medium Enterprises Association,  
17 Kildare St,  
Dublin 2,  
Phone :( 01) 662 2755

Fax:(01) 661 2157  
E-mail: [info@isme.ie](mailto:info@isme.ie)  
Web : [www.isme.ie](http://www.isme.ie)



**Or The Revenue Commissioners at [www.revenue.ie](http://www.revenue.ie)**

## **APPENDICES**

## **REVENUE CUSTOMER CHARTER**

Revenue collects taxes and duties which fund the provision of public services for the benefit of all citizens.

Revenue protects society through its Customs Service working on frontier control.

The effective and fair administration of tax and customs law requires Revenue and citizens to recognise certain basic rights and responsibilities.

This Customer Charter sets out mutual expectations in this context.

### **Consistency, Equity and Confidentiality**

- Revenue will administer the law fairly, reasonably and consistently and will seek to collect no more than the correct amount of tax or duty.
- Revenue will treat the information you give us in confidence and ensure that it will not be used or disclosed except as provided for by law.

### **Courtesy and Consideration**

- You can expect to be treated courteously, with consideration and in a non-discriminatory way in your dealings with Revenue.
- We expect you to treat Revenue officials with courtesy and to give them all reasonable cooperation.

### **Information and Assistance**

- You can expect to be given the necessary information and all reasonable assistance to enable you to clearly understand and meet your tax and customs obligations and to claim your entitlements and credits.
- We expect you to provide true and correct information in all your contacts with Revenue and to advise Revenue in a timely manner of developments (such as change of address, commencement or cessation of business) that are relevant to your tax and customs affairs.

### **Presumption of Honesty**

- You can expect to be treated as honest in your dealings with Revenue unless there is clear reason to believe otherwise and subject to Revenue's responsibility for ensuring compliance with tax and customs law.
- We expect you to deal in an honest way with Revenue by returning the tax and duty which you are due to pay and seeking only those entitlements and credits to which you are due.

## **Compliance Costs**

- You can expect that Revenue will administer the tax and duty regimes in a way that will minimise, as far as possible, compliance costs.
- We expect you to maintain proper records and accounts and to ensure that your Returns and Declarations are completed fully, accurately and in a timely manner.

## **Complaints, Review and Appeal**

- There are comprehensive complaints and appeal procedures open to all customers of Revenue and we encourage you to avail of these if you are in any way dissatisfied with the service you receive from us.
- You can expect that if you make a complaint, Revenue will deal with it promptly, impartially and in confidence.
- That availing of Revenue's own complaints procedures will never prejudice your rights to raise issues with the Ombudsman or lodge, within the statutory time limits, a formal appeal to the Office of the Appeal Commissioners against an assessment raised by Revenue or against certain determinations made by Revenue officials.
- Full details, including contact points, are contained in Leaflet CS4 which is also available in any Revenue public office and from our Forms and Leaflets LoCall number 1890 30 67 06.



## REVENUE CONTACT DETAILS

### Regional Office

Support within Region and inter regional liaison

Address	Telephone	e-mail
Apollo House, Tara Street, Dublin 2.	01-633 0600	<a href="mailto:dublinregoff@revenue.ie">dublinregoff@revenue.ie</a>

### City Centre

#### Customer Service/Audit/Compliance

Contact details for the Dublin City Centre Office		
Address	Telephone	e-mail
9/15 Upper O'Connell Street, Dublin 1.	<b>LoCall No. for PAYE Customers:</b> 1890 333 425	Customer Service for PAYE Customers <a href="mailto:citycentrepaye@revenue.ie">citycentrepaye@revenue.ie</a>
	<b>No. for all non PAYE Customers:</b> 01-865 5000	Customer Service for RCT & VAT <a href="mailto:citycentrerctvat@revenue.ie">citycentrerctvat@revenue.ie</a>
		Registration (and cancellation) for all taxes excluding PAYE <a href="mailto:cityreg@revenue.ie">cityreg@revenue.ie</a>
		Audit and Compliance <a href="mailto:citycmu@revenue.ie">citycmu@revenue.ie</a>
		Company strike-offs, company restorations and Company Registration Office issues <a href="mailto:citycoy@revenue.ie">citycoy@revenue.ie</a>

### CAT Customer Service for Dublin

CAT Customer Service for Gift & Inheritance Tax for the Dublin Region		
Address	Telephone	e-mail
Aras Bhurgha, 9/15, Upper O'Connell St., Dublin 1 <b>DX192</b>	<b>LoCall No.</b> 1890 20 1 1 04	<a href="mailto:catdr@revenue.ie">catdr@revenue.ie</a>

### CAT National Taxpayer Information Unit

CAT National Taxpayer Information Unit			
Address	Opening Hours	Telephone	e-mail
1st Floor, CRIO, Cathedral Street, Dublin 1 <b>DX192</b>	Monday to Friday: 8:30 - 16:00 excluding Public Holidays	01-8655000 <b>Lo Call</b> 1890-20-11-04	<a href="mailto:captax@revenue.ie">captax@revenue.ie</a>

### South City

Customer Service/Audit/Compliance.

All taxes & duties of customers living in and businesses managed and controlled in Dublin City Council local authority area south of River Liffey and excluding Dublin 2 postal district.

<i>Contact details for the Dublin South City Office</i>		
Address	Telephone	e-mail
85-93 Lower Mount Street, Dublin 2.	<b>LoCall No. for PAYE Customers:</b> 1890 333 425  <b>No. for all non PAYE Customers:</b> 01-647 4000	Customer Service for PAYE: <a href="mailto:dublinsouthcitypaye@revenue.ie">dublinsouthcitypaye@revenue.ie</a>  Customer Service for Income Tax and Corporation Tax: <a href="mailto:dublinsouthcitytct@revenue.ie">dublinsouthcitytct@revenue.ie</a>  Registrations of Individuals, companies etc. <a href="mailto:dublinsouthcityreg@revenue.ie">dublinsouthcityreg@revenue.ie</a>  Customer Service for Relevant Contracts Tax: <a href="mailto:dublinsouthcityrct@revenue.ie">dublinsouthcityrct@revenue.ie</a>  Customer Service for VAT. Also Audit and Debt Management Queries <a href="mailto:dublinsouthcityvatcmu@revenue.ie">dublinsouthcityvatcmu@revenue.ie</a>

## North City

Customer Service/Audit/Compliance. All taxes & duties of customers living in and businesses managed and controlled in Dublin City Council local authority area north of River Liffey and excluding Dublin 1 postal district.

Requests from Dublin based practitioners for additions to or removals from their client listings or requests from practitioners countrywide for a tax advisor identification number (TAIN). [dublinagents@revenue.ie](mailto:dublinagents@revenue.ie)

<i>Contact details for the Dublin North City Office</i>		
Address	Telephone	e-mail
9/15 Upper O'Connell Street, Dublin 1.	<b>LoCall No. for PAYE Customers:</b> 1890 333 425  <b>No. for all non PAYE Customers:</b> 01-865 5000	Customer Service for employees/PAYE customers: <a href="mailto:dublinnorthcitypaye@revenue.ie">dublinnorthcitypaye@revenue.ie</a>  Customer Service (including Tax Clearance) for self employed individuals, proprietary directors and partnerships <a href="mailto:dublinnorthcityincometax@revenue.ie">dublinnorthcityincometax@revenue.ie</a>  Customer Service for Corporation Tax (including Tax Clearance for companies) <a href="mailto:dublinnorthcitycorporationtax@revenue.ie">dublinnorthcitycorporationtax@revenue.ie</a>  Customer Service for VAT <a href="mailto:dublinnorthcityvat@revenue.ie">dublinnorthcityvat@revenue.ie</a>  Audit and Debt Management

		<p>queries <a href="mailto:dublinnorthcitycmu@revenue.ie">dublinnorthcitycmu@revenue.ie</a></p> <p>Customer Service for Relevant Contracts Tax (Principal Contractors and Sub Contractors) <a href="mailto:dublinnorthcityrct@revenue.ie">dublinnorthcityrct@revenue.ie</a></p> <p>Applications for registration and cancellation for Income Tax (excluding PAYE employees); Corporation Tax, VAT; Relevant Contracts Tax, and Employers, <a href="mailto:dublinnorthcityreg@revenue.ie">dublinnorthcityreg@revenue.ie</a></p>
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## South County

Customer Service/Audit/Compliance.

All taxes & duties of customers living in and businesses managed and controlled in South Dublin County Council local authority area.

Contact details for the Dublin South County Office			
Address	Opening Hours	Telephone	e-mail
Plaza Complex, Belgard Road, Tallaght, Dublin 24.	<b>Monday to Friday:</b> 9:30 - 16:00	<p><b>LoCall No. for PAYE Customers:</b> 1890 333 425</p> <p><b>No. for all non PAYE Customers:</b> 01-647 0700</p>	<p>Customer Service for PAYE <a href="mailto:southcountypaye@revenue.ie">southcountypaye@revenue.ie</a></p> <p>Customer Service for IT/CT <a href="mailto:southcountyitct@revenue.ie">southcountyitct@revenue.ie</a></p> <p>Customer Service for RCT/VAT <a href="mailto:southcountyrctvat@revenue.ie">southcountyrctvat@revenue.ie</a></p> <p>Customer Service for VRT <a href="mailto:southcountyvrt@revenue.ie">southcountyvrt@revenue.ie</a></p> <p>Registration (and cancellation) for any type of tax and Tax Clearance matters <a href="mailto:southcountyreg@revenue.ie">southcountyreg@revenue.ie</a></p>

## Fingal

Customer Service/Audit/Compliance

All taxes & duties of customers living in and businesses managed and controlled in Fingal local authority area.

Contact details for the Dublin Fingal District		
Address	Telephone	e-mail
Block D, Ashtown Gate, Navan Road, Dublin 15.	<p><b>LoCall No. for PAYE Customers:</b> 1890 333 425</p> <p><b>LoCall:</b> 1890 678 456 01-8277000</p>	<p>Customer Service for Income and Corporation tax <a href="mailto:fingalitct@revenue.ie">fingalitct@revenue.ie</a> Customer Service for PAYE <a href="mailto:fingalpaye@revenue.ie">fingalpaye@revenue.ie</a></p> <p>Customer Service for Relevant Contracts Tax (sub-contractors) <a href="mailto:fingalrct@revenue.ie">fingalrct@revenue.ie</a></p>

		<p>Customer Service for VAT <a href="mailto:fingalvat@revenue.ie">fingalvat@revenue.ie</a></p> <p>Registration (and cancellation) for any type of tax <a href="mailto:fingalreg@revenue.ie">fingalreg@revenue.ie</a></p> <p>Tax Clearance matters <a href="mailto:fingaltaxclear@revenue.ie">fingaltaxclear@revenue.ie</a></p>
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## Dun Laoghaire/Rathdown

Customer Service/Audit/Compliance.

All taxes & duties of customers living in and businesses managed and controlled in Dun Laoghaire & Rathdown Local Authority Area.

<i>contact details for the Dublin's Dun Laoghaire/Rathdown District</i>		
Address	Telephone	e-mail
Lansdowne House, Lansdowne Road, Dublin 4	<p><b>LoCall No. for PAYE Customers</b> 1890 333 425</p> <p><b>No. for all non PAYE Customers</b> 01 632 9400</p>	<p>Customer Service for PAYE Customers <a href="mailto:dlrpaye@revenue.ie">dlrpaye@revenue.ie</a></p> <p>Customer Service for Business Customers <a href="mailto:dunlrcus@revenue.ie">dunlrcus@revenue.ie</a></p>

## Dublin Airport District Cargo Terminal 1

Customs Clearance, Imports and Exports in Dublin Airport.

<i>Contact details for the Dublin Airport District Cargo Terminal 1</i>		
Address	Telephone	e-mail
Cargo Terminal 1, Dublin Airport, Co Dublin.	01 812 2604	<a href="mailto:cargodap@revenue.ie">cargodap@revenue.ie</a>

## Dublin Airport District Passenger Terminal

Customs, Enforcement of Drugs and fiscal smuggling and other Revenue offences.

<i>Contact details for the Dublin Airport District Passenger Terminal</i>		
Address	Telephone	e-mail
Passenger Terminal	01 844 5538	<a href="mailto:cedap@revenue.ie">cedap@revenue.ie</a>

## Dublin Port District

Customs Collection, Customs Clearance, Imports & Exports in Dublin Port.

Receiver of Wreck and Registrar of Shipping.

<i>Contact details for the Dublin Port</i>		
Address	Telephone	e-mail
New Customs House, Promenade Road, Dublin 3.	01 877 6200	<a href="mailto:dubportadmin@revenue.ie">dubportadmin@revenue.ie</a>

## Dublin Enforcement (part of Dublin Port District)

Enforcement of Customs & Excise, General Smuggling Prevention, Customs National Drugs Team.

<i>Contact details for the Dublin Enforcement District</i>		
Address	Telephone	e-mail
New Customs House, Promenade Road, Dublin 3.	01 877 6400	<a href="mailto:dubenf@revenue.ie">dubenf@revenue.ie</a>

## Dublin Stamping District

Stamp Duty Customer Service & Technical.

<i>Contact details for the Dublin Stamping District</i>		
Address	Telephone	e-mail
Stamping Building, Lower Castle Yard, Dublin 2.	01 647 5000	<a href="mailto:dubstamp@revenue.ie">dubstamp@revenue.ie</a>

## Dublin Vehicle Registration Offices

<i>Contact details for the Dublin Vehicle Registration Offices</i>			
Address	Opening Hours	Telephone	e-mail
St John's House, Tallaght, Dublin 24.	Monday to Friday: 9:30 - 12:45, 14:00 - 16:00	01 414 9700	<a href="mailto:southcountyvrt@revenue.ie">southcountyvrt@revenue.ie</a>
Furry Park, Santry, Dublin 9.	Monday to Friday: 9:30 - 12:45, 14:00 - 16:00	01 8579800	<a href="mailto:fingalvro@revenue.ie">fingalvro@revenue.ie</a>

## Dublin Special Compliance District

<i>Contact details for the Dublin Special Compliance District</i>		
Address	Telephone	e-mail
85/93, Lower Mount Street, Dublin 2.	01 6474000	<a href="mailto:dubscd@revenue.ie">dubscd@revenue.ie</a>

## Dublin District 1

Audit & compliance of cases in the construction sector.

<i>Contact details for the Dublin District 1</i>		
Address	Telephone	e-mail
Block D, Ashtown Gate, Navan Road, Dublin 15.	01 8277000	<a href="mailto:dublin1@revenue.ie">dublin1@revenue.ie</a>

## Dublin District 2

Audit & compliance of universities & large non-trading public bodies.

<i>Contact details for the Dublin District 2</i>		
Address	Telephone	e-mail
Hamman Buildings, 9/15 Upper O'Connell Street, Dublin 1.	01 8655000	<a href="mailto:dublin2@revenue.ie">dublin2@revenue.ie</a>

## Dublin District 3

Audit & compliance of cases in leisure & entertainment, pubs & hotels.

<i>Contact details for the Dublin District 3</i>		
Address	Telephone	e-mail
85/93, Lower Mount Street, Dublin 2.	01 6474000	<a href="mailto:dublin3@revenue.ie">dublin3@revenue.ie</a>

## Dublin District 4

Audit & compliance of wealthy individuals & professionals.

<i>Contact details for the Dublin District 4</i>		
Address	Telephone	e-mail
Plaza Complex, Belgard Road, Tallaght, Dublin 24.	01 6474000	<a href="mailto:dublin4@revenue.ie">dublin4@revenue.ie</a>

## Dublin Capital Audit & Accounts District

Stamp Duty & CAT audit, C&E accounting.

<i>contact details for the Dublin Capital Audit &amp; Accounts District</i>		
Address	Telephone	e-mail
85/93, Lower Mount Street, Dublin 2.	01 6474000	<a href="mailto:dubcataud@revenue.ie">dubcataud@revenue.ie</a>

## Dublin Investigation District

Investigation and dealing with back duty cases.

<i>contact details for the Dublin Investigations District</i>		
Address	Telephone	e-mail
Block D, Ashtown Gate, Navan Road, Dublin 15.	01 8277000	<a href="mailto:dubinvestig@revenue.ie">dubinvestig@revenue.ie</a>

## Risk Analysis District

Research and analysis of specific risks within the Dublin Region.

<i>contact details for the Dublin Risk Analysis District</i>		
Address	Telephone	e-mail
9/15 Upper O'Connell Street, Dublin 1.	01 865 5000	<a href="mailto:dubrisk@revenue.ie">dubrisk@revenue.ie</a>

<i>Contact details for all CAT correspondence</i>		
Address	Phone	Email
Block F, Athy Business Campus Castlecomer Road, Athy, Co. Kildare	059- 8643200	<a href="mailto:catESEregion@revenue.ie">catESEregion@revenue.ie</a>

## Excise Licences

<i>Contact details for all Excise Licencing correspondence</i>		
Address	Phone	Email
Excise Licensing Section, Government Offices, The Glen, Waterford	051 - 862100	<a href="mailto:licencesESEregion@revenue.ie">licencesESEregion@revenue.ie</a>

## Customs and Excise Accounts Office

<i>Contact details for all Customs &amp; Excise Accounting correspondance</i>		
Address	Phone	Email
Government Offices, The Glen, Waterford	051 - 862100	<a href="mailto:waterford@revenue.ie">waterford@revenue.ie</a>

## Vehicle Registration Tax (VRT)

### Valuation Service

## Vehicle Registration Offices

<i>Contact details for all Vehicle Registration Offices</i>			
Address	Opening Hours	Phone	Email
Government Offices, The Glen, Waterford	Monday - Friday 9.00 - 12.45 & 14.00 - 16.00	051 - 862100	<a href="mailto:vrowford@revenue.ie">vrowford@revenue.ie</a>
Government Offices, Anne Street, Wexford	Monday - Friday 9.15 - 16.00	053 - 9149300	<a href="mailto:vrowexford@revenue.ie">vrowexford@revenue.ie</a>
Government Offices Stradavoher, Thurles, Co Tipperary	Monday - Friday 9.00 - 12.45 & 14.00 - 16.00	0504 - 28771	<a href="mailto:vrotipperary@revenue.ie">vrotipperary@revenue.ie</a>
Government Offices Hebron Road, Kilkenny	Monday - Friday 9.30 - 12.45 & 14.00 - 16.00	056 - 7783700	<a href="mailto:vrokilken@revenue.ie">vrokilken@revenue.ie</a>
6/8 Staplestown Road, Carlow	Wednesday & Thursday 9.00 - 12.45	059 - 9176950	<a href="mailto:vrocarlow@revenue.ie">vrocarlow@revenue.ie</a>
St David's House North Main Street, Naas, Co.Kildare	Monday to Thursday <b>mornings only</b> 9am to 12.45pm	045 - 880508	<a href="mailto:vrokildare@revenue.ie">vrokildare@revenue.ie</a>
Abbey Buildings, Abbey Road, Navan, Co Meath	Monday - Friday 10:00 - 16:00	046 - 9033600	<a href="mailto:vromeath@revenue.ie">vromeath@revenue.ie</a>
Government Offices The Murrough, Wicklow	Monday - Thursday <b>mornings only</b> 9.30 to 12.30	0404 - 60200	<a href="mailto:vrowickw@revenue.ie">vrowickw@revenue.ie</a>

## Vehicle Registration Tax - Central Vehicle Office

<i>Contact details for Central Vehicle Office</i>			
Address	Opening Hours	Phone	Email
Central Vehicle Office, Rosslare Harbour, Co. Wexford	<b>Please note: This is not a Public Office</b>	053 - 9161200	<a href="mailto:cvoffice@revenue.ie">cvoffice@revenue.ie</a> <a href="mailto:reservereg@revenue.ie">reservereg@revenue.ie</a>



## Revenue Customs Stations

<i>Contact details for all Customs Stations correspondence</i>		
Address	Phone	Email
Tyrrell Building, North Quay, Arklow, Co Wicklow	0402 - 20450	<a href="mailto:arklow@revenue.ie">arklow@revenue.ie</a>
Harbour Office, North Quay, Wicklow	0404 - 67222	<a href="mailto:wicklowport@revenue.ie">wicklowport@revenue.ie</a>
Belview Terminal, Waterford	051 - 832090	<a href="mailto:belview@revenue.ie">belview@revenue.ie</a>
Government Buildings, Cross Street, New Ross, Co Wexford	051 - 441900	<a href="mailto:newross@revenue.ie">newross@revenue.ie</a>
Terminal Building, Rosslare Harbour, Co Wexford	053 - 9161310	<a href="mailto:rosslare@revenue.ie">rosslare@revenue.ie</a>
An Post Parcel Depot, Clonminan Industrial Estate, Portlaoise, Co Laois	051 - 862850	<a href="mailto:parcelpost@revenue.ie">parcelpost@revenue.ie</a>

## East & South East Regional Office

<i>Contact details for the East &amp; South East Regional Office</i>		
Address	Phone	Email
Government Offices, The Glen, Waterford	051 - 862100	<a href="mailto:eseregionaloffice@revenue.ie">eseregionaloffice@revenue.ie</a>

## East & South East Region - Revenue Districts

### Waterford District

<i>Contact details for Waterford District Office</i>		
Address	Telephone	Email
Government Offices, The Glen, Waterford. (Monday - Friday 9:30am - 17:00pm)	051-862100	<a href="mailto:waterford@revenue.ie">waterford@revenue.ie</a>
Civic Offices, Dungarvan, Co. Waterford	058 - 48154	<a href="mailto:dungarvan@revenue.ie">dungarvan@revenue.ie</a>

The Quay, Clonmel, Co. Tipperary	052 - 70270	<a href="mailto:clonmel@revenue.ie">clonmel@revenue.ie</a>
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## Wexford District

<i>Contact details for Wexford District Office</i>		
Address	Phone	Email
Government Offices, Anne Street, Wexford (Monday to Friday:- 9:30 - 17:00)	053 - 9149300	<a href="mailto:wexford@revenue.ie">wexford@revenue.ie</a>

## Kilkenny District

<i>Contact details for Kilkenny District Office</i>		
Address	Phone	Email
Government Offices, Hebron Road, Kilkenny (Monday to Friday:- 9:30 - 17:00)	056 - 7783700	<a href="mailto:kilkenny@revenue.ie">kilkenny@revenue.ie</a>
6/8 Staplestown Road, Carlow	059 - 9176950	

## Kildare District

<i>Contact details for Kildare District Office</i>		
Address	Phone	Email
Athy Business Campus Castlecomer Road, Athy, Co. Kildare	Corporation Tax, Capital Gains Tax, Income Tax, Tax Clearance, Tax Registration & Cancellation, Customs & Excise 059 - 8643200	<a href="mailto:kildarecustomerservice@revenue.ie">kildarecustomerservice@revenue.ie</a>
Plaza Complex, Belgard Road, Tallaght, Dublin 24	RCT including C2 correspondence:  01 - 6341797	<a href="mailto:kildare@revenue.ie">kildare@revenue.ie</a>
Plaza Complex, Belgard Road, Tallaght, Dublin 24	Audit & Compliance, and VAT repayments:  01 - 6470700	<a href="mailto:kildare@revenue.ie">kildare@revenue.ie</a>

## Tipperary District

<i>Contact details for Tipperary District Office</i>		
Address	Phone	Email
Government Offices, Stradavoher, Thurles Co. Tipperary ( <b>Monday to Friday:- 9:30 - 17:00</b> )	0504 - 28700	<a href="mailto:thurles@revenue.ie">thurles@revenue.ie</a>
ACC Building, Liberty Square, Thurles, Co. Tipperary.	0504 - 22009	

## Meath District

<i>Contact details for Meath District Office</i>		
Address	Phone	Email
Abbey Buildings, Abbey Road, Navan, Co. Meath. <b>Opening Hours</b> <b>Monday - Friday: 10.00 - 16.00</b>	046 - 9033600	<a href="mailto:meath@revenue.ie">meath@revenue.ie</a>

## Wicklow District

<i>Contact details for Wicklow District Office</i>		
Address	Phone	Email
4 Claremont Road, Sandymount, Dublin 4	01 - 6316500	<a href="mailto:wicklow@revenue.ie">wicklow@revenue.ie</a> <a href="mailto:wicklowcustomerservice@revenue.ie">wicklowcustomerservice@revenue.ie</a>
Government Offices, The Murrough, Wicklow	0404 - 60200	
Tyrrell Building, North Quay, Arklow, Co Wicklow	0402-20450 01-6316547	<a href="mailto:arklow@revenue.ie">arklow@revenue.ie</a>

<i>Contact details for Special Compliance District</i>		
Address	Phone	Email
SCD Central Unit Government Offices, The Glen,	051 - 862100	<a href="mailto:scdeseregion@revenue.ie">scdeseregion@revenue.ie</a>

Waterford		
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## SCD District Units

<i>Contact details for SCD District Units</i>	
Address	Phone
Government Offices, The Glen, Waterford	051 - 862100
Government Offices, Anne Street, Wexford	053 - 9149300
Government Offices, Hebron Road, Kilkenny	056 - 7783700
Government Offices, Thurles, Co Tipperary	0504 - 28711
4 Claremont Road, Sandymount, Dublin 4	01 - 6316500
Plaza Complex, Belgard Road, Tallaght, Dublin 24	01 - 6470700

## SCD Enforcement Units

<i>SCD Enforcement Units</i>		
Address	Phone	Email
Government Offices, The Glen, Waterford	051 - 853025	<a href="mailto:drugswatchwaterford@revenue.ie">drugswatchwaterford@revenue.ie</a>
Terminal Building, Rosslare Harbour, Co Wexford	053- 9161320	<a href="mailto:drugswatchcrosslare@revenue.ie">drugswatchcrosslare@revenue.ie</a>

## Galway County

### Customer Service/Audit/Compliance

<i>Contact details for Customer Service/Audit/Compliance</i>			
Address	Opening Hours	Telephone	e-mail
Geata na Cathrach, Fairgreen,	Monday to Friday:8:30 -	091	<a href="mailto:galwaycounty@revenue.ie">galwaycounty@revenue.ie</a>

Galway.	16:00	547700	
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## Vehicle Registration Office

<i>Contact Details for Galway Vehicle Registration Office</i>				
Address	Opening Hours	Telephone	Fax	e-mail
Geata na Cathrach, Fairgreen, Galway.	Monday to Friday: 8.30 - 16:00	091- 547700	091- 547775	<a href="mailto:galwaycounty@revenue.ie">galwaycounty@revenue.ie</a>

## Stamp Duty Office

<i>Contact details for Galway Stamp Duty Office</i>		
Address	Telephone	e-mail
Geata na Cathrach, Fairgreen, Galway	091 547700	<a href="mailto:galwaycounty@revenue.ie">galwaycounty@revenue.ie</a>

## Galway/Roscommon (Galway City & County Roscommon)

### Customer Service/Audit/Compliance

<i>Contact details for Galway/Roscommon (Galway City &amp; County Roscommon)</i>			
Address	Opening Hours	Telephone	e-mail
Geata na Cathrach, Fairgreen, Galway.	Monday to Friday: 8:30 - 16:00	091 547700	<a href="mailto:galwayroscommon@revenue.ie">galwayroscommon@revenue.ie</a>

### Audit & Compliance (Roscommon)

<i>Contact details for Roscommon (Galway Audit and Compliance District Office)</i>	
Address	Telephone
Government Buildings, Covent Rd, Roscommon Town..	0906-666908

## Mayo

### Customer Service/Audit/Compliance

<i>Contact details for Mayo District Customer Service</i>			
Address	Opening Hours	Telephone	e-mail
Michael Davitt House, Castlebar, Co. Mayo.	Monday to Friday:9:30 - 17:00	094-903 7000	<a href="mailto:mayo@revenue.ie">mayo@revenue.ie</a>

## Vehicle Registration Office

<i>Contact details for the Mayo District Vehicle Registration Office</i>			
Address	Opening Hours	Telephone	e-mail

Michael Davitt House, Castlebar, Co. Mayo.	Monday to Friday:9:30 - 17:00	094-903 7000	<a href="mailto:mayo@revenue.ie">mayo@revenue.ie</a>
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## Sligo (includes Counties Sligo, Leitrim & Longford)

### Customer Service/Audit/Compliance

Contact details for Sligo District Customer Service/Audit/Compliance			
Address	Opening Hours	Telephone	e-mail
Government Offices, Cranmore Road, Sligo.	Monday to Friday:9:30 - 17:00	071-914 8600	<a href="mailto:sligo@revenue.ie">sligo@revenue.ie</a>

### Vehicle Registration Office

Contact details for Sligo District Vehicle Registration Office			
Address	Opening Hours	Telephone	e-mail
Government Offices, Cranmore, Sligo	Monday to Friday: 9:30 - 17:00	071-9148600	<a href="mailto:sligo@revenue.ie">sligo@revenue.ie</a>

## Donegal

### Customer Service/Audit/Compliance

Contact details for Donegal District Customer Service/Audit/Compliance			
Address	Opening Hours	Telephone	e-mail
Government Offices, High Road, Letterkenny, Co. Donegal.	Monday to Friday:9:30 - 17:00	074-916 9400	<a href="mailto:donegal@revenue.ie">donegal@revenue.ie</a>

### Vehicle Registration Office

Contact details for Donegal District Vehicle Registration Office			
Address	Opening Hours	Telephone	e-mail
Donegal Public Services Centre, Donegal Town	Monday to Friday:9:30 - 17:00	074-974 2705	<a href="mailto:donegal@revenue.ie">donegal@revenue.ie</a>

## Westmeath/Offaly

### Customer Service/Audit/Compliance

Contact details for Westmeath/Offaly District Customer Service/Audit/Compliance		
Address	Telephone	e-mail
Government Offices, Pearse Street, Athlone, Co. Westmeath.	090-6421 800	<a href="mailto:westmeathoffaly@revenue.ie">westmeathoffaly@revenue.ie</a>

## Vehicle Registration Office

<i>Contact details for Westmeath/Offaly District Vehicle Registration Office</i>			
Address	Opening Hours	Telephone	e-mail
Government Offices, Tullamore, Co. Offaly.	Monday & Thursday :9:00-12:30 Tuesday, Wednesday, Friday: 9:00 - 16:00	057-9325800	<a href="mailto:vrooffaly@revenue.ie">vrooffaly@revenue.ie</a>

## Louth

### Customer Service/Audit/Compliance

<i>Contact details for Louth District Customer Service/Audit/Compliance</i>			
Address	Opening Hours	Telephone	e-mail
Government Offices, Millennium Centre, Dundalk, Co. Louth.	Monday to Thursday:9:30 - 17:00 Friday:9:30 - 16:00	042-9353700	<a href="mailto:louth@revenue.ie">louth@revenue.ie</a>

### Vehicle Registration Offices

<i>Contact details for Louth District Vehicle Registration Office</i>			
Address	Opening Hours	Telephone	e-mail
Government Offices, Millenium Centre, Dundalk, Co.Louth.	Monday to Friday:9:30 - 17:00	042-9353700	<a href="mailto:louth@revenue.ie">louth@revenue.ie</a>

## VIMA

### VIES, Intrastat, Mutual Assistance

<i>Contact details for VIMA (VIES,Intrastat, Mutual Assistance) Office</i>		
Address	Telephone	e-mail
Government Offices, Millennium Centre, Dundalk, Co. Louth.	042-9353700	<a href="mailto:vimahelp@revenue.ie">vimahelp@revenue.ie</a>

## Cavan/Monaghan

### Customer Service/Audit

<i>Contact details for Caven/Monaghan District Customer Service/Audit</i>		
Address	Telephone	e-mail
Government Offices, Millennium Centre, Dundalk, Co. Louth.	042-9353700	<a href="mailto:cavanmonaghan@revenue.ie">cavanmonaghan@revenue.ie</a>

### Compliance/Registrations

<i>Contact details for Cavan/Monaghan District Compliance/Registrations</i>			
Address	Opening Hours	Telephone	e-mail
M: TEK II Building, Armagh Road, Co. Monaghan.	Monday to Friday:9:30 - 17:00	047-62100	<a href="mailto:cavanmonaghan@revenue.ie">cavanmonaghan@revenue.ie</a>

## Vehicle Registration Office

<i>Contact details for Cavan/Monaghan District Vehicle Registration Office</i>			
Address	Opening Hours	Telephone	e-mail
M: TEK II Building, Armagh Road, Co. Monaghan.	Monday to Friday:9:30 - 17:00	047-62100	<a href="mailto:cavanmonaghan@revenue.ie">cavanmonaghan@revenue.ie</a>

## Disabled Drivers

### Fuel Refund

<i>Contact details for Disabled Drivers (fuel refund)</i>			
Address	Opening Hours	Telephone	e-mail
Central Repayment Office, M: TEK II Building, Armagh Road, Co.Monaghan.	Monday to Friday:9:30 - 17:00	047-62100	<a href="mailto:cromon@revenue.ie">cromon@revenue.ie</a>

## Special Compliance Districts

### Revenue Anti-Evasion Team - West

<i>Revenue Anti-Evasion Team - West</i>		
Address	Telephone	e-mail
Custom House, Flood Street, Galway.	091-536300	<a href="mailto:scdwest@revenue.ie">scdwest@revenue.ie</a>

### Revenue Anti-Evasion Team - North East

<i>Revenue Anti-Evasion Team - North East</i>		
Address	Telephone	e-mail
Brook Buildings, Ardee, Dundalk, Co.Louth.	042- 9331606	<a href="mailto:scdnortheast@revenue.ie">scdnortheast@revenue.ie</a>

### Revenue Anti-Evasion Team - North West

<i>Contact details for Special Compliance District Revenue Anti-Evasion Team - North West</i>		
Address	Telephone	e-mail
Government Offices, High Road, Letterkenny, Co.Donegal.	074-9169400	<a href="mailto:scdnorthwest@revenue.ie">scdnorthwest@revenue.ie</a>



## Regional Office

<i>Contact details for the BMW (Border Midlands West) Regional Office</i>		
Address	Telephone	e-mail
Custom House, Flood Street, Galway.	091-537415	<a href="mailto:bmwregion@revenue.ie">bmwregion@revenue.ie</a>

## PAYE

In the South West Region, there is a single correspondence address for all PAYE contacts and a single LoCall Telephone number for telephone enquiries for PAYE customers.

<i>address and Telephone number for all PAYE contacts</i>		
Address	Phone	E-mail
Office of the Revenue Commissioners, South West Region, PAYE Mail Centre, P.O. Box No. 63, Ennis, Co. Clare.	<b>LoCall</b> 1890 222 425	<a href="mailto:SWPAYE@revenue.ie">SWPAYE@revenue.ie</a>

## Regional Office

<i>Contact details for the Regional Office in the South West Region</i>		
Address	Phone	Email
Revenue House, Blackpool, Cork.	021 602 7000	<a href="mailto:swregoffice@revenue.ie">swregoffice@revenue.ie</a>

## Cork District

All Taxes and Duties of customers living in and businesses managed and controlled in Cork East, Cork South West, Cork North West.

<i>contact details for the Cork District</i>			
District	Address	Phone	Email
<b>Cork East</b> including Cork County East, City North & City Centre	Customer Service/Audit/Compliance, Revenue House, Blackpool, Cork. <b>Monday - Friday: 8:30 - 16:00</b>	021 602 7000	<a href="mailto:corkeast@revenue.ie">corkeast@revenue.ie</a>
<b>Cork South West</b> including Cork County South West & City South and City East	Customer Service/Audit/Compliance, Revenue House, Blackpool, Cork. <b>Monday - Friday: 8:30 - 16:00</b>	021 602 7000	<a href="mailto:corksouthwest@revenue.ie">corksouthwest@revenue.ie</a>
<b>Cork North West</b> including Cork County North West & City West	Customer Service/Audit/Compliance, Revenue House, Blackpool, Cork. <b>Monday - Friday: 8:30 - 16:00</b>	021 602 7000	<a href="mailto:corknorthwest@revenue.ie">corknorthwest@revenue.ie</a>

<b>Cork Vehicle Registration Office</b>	Revenue House, Blackpool, Cork. <b>Monday - Friday: 8:30 - 16:00</b>	021 602 7000	<a href="mailto:vrocork@revenue.ie">vrocork@revenue.ie</a>
<b>Cork Vehicle Registration Office (Bantry)</b>	Marina House, Bantry. <b>Tuesday: 10:00 - 12:30</b>	027 53210	<a href="mailto:vrocork@revenue.ie">vrocork@revenue.ie</a>

## Revenue Customs Offices

<i>contact details for the Revenue Customs Offices</i>		
Address	Phone	Email
Tivoli Container Compound, Tivoli, Cork.	021 4501427	<a href="mailto:tivoli@revenue.ie">tivoli@revenue.ie</a>
Marina House, Bantry, Co Cork.	027 53210	<a href="mailto:tivoli@revenue.ie">tivoli@revenue.ie</a>

## Limerick

All Taxes and Duties of customers living in and businesses managed and controlled in Limerick

<i>contact details for the Limerick District</i>			
District	Address	Phone	Email
Customer Service/Audit/Compliance	River House, Charlotte's Quay, Limerick. <b>Monday to Friday: 8:30 - 16:00</b>	061 212 700	<a href="mailto:limerickdistrict@revenue.ie">limerickdistrict@revenue.ie</a>
Vehicle Registration Office	River House, Charlotte Quay, Limerick. <b>Monday to Friday: 8:30 - 16:00</b>	061 402 187	<a href="mailto:vrolink@revenue.ie">vrolink@revenue.ie</a>
Revenue Customs Port Control	Foynes, Co Limerick.	069 65151 - 65228	<a href="mailto:cefoyne@revenue.ie">cefoyne@revenue.ie</a>

## Clare

All Taxes and Duties of customers living in and businesses managed and controlled in Clare.

<i>contact details for the Clare District</i>			
District	Address	Phone	Email
Customer Service/Audit/Compliance	Government Offices, Kilrush Road, Ennis, Co Clare.	065 6849000	<a href="mailto:claredistrict@revenue.ie">claredistrict@revenue.ie</a>
Vehicle Registration Office	Government Offices, Kilrush Road, Ennis, Co Clare. <b>Monday - Friday:</b>	065 6849000	<a href="mailto:vroclare@revenue.ie">vroclare@revenue.ie</a>

	<b>9:15 - 17:00</b>		
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## Kerry

All Taxes and Duties of customers living in and businesses managed and controlled in Kerry.

<i>contact details for the Kerry District</i>			
District	Address	Phone	Email
Customer Service/Audit/Compliance	Government Offices, Spa Road, Tralee, County Kerry. <b>Monday to Friday: 9:15 - 17:00</b>	066 7161000	<a href="mailto:kerrydistrict@revenue.ie">kerrydistrict@revenue.ie</a>
Vehicle Registration Office	Government Offices, Spa Road, Tralee, Co. Kerry. <b>Monday - Friday: 9:15 - 17:00</b>	066 7161000	<a href="mailto:vrokerry@revenue.ie">vrokerry@revenue.ie</a>

## Special Compliance Branch

<i>contact details for the South West Special Compliance District</i>			
District	Address	Phone	Email
Special Compliance Branch Head Office	Revenue House, Blackpool, Cork.	021 602 7000	<a href="mailto:swscd@revenue.ie">swscd@revenue.ie</a>
Cork Special Compliance Branch: Enforcement: Customs & Excise Unit	Revenue House, Blackpool, Cork.	021 602 7700 (24 hr)	<a href="mailto:scdenforcecork@revenue.ie">scdenforcecork@revenue.ie</a>
Special Compliance Branch: Enforcement: Customs & Excise Unit	Marina House, Bantry, Co Cork.	027 53210	<a href="mailto:scdbantry@revenue.ie">scdbantry@revenue.ie</a>
Special Compliance Branch: Maritime Unit	Centre Park House, Centre Park Road, Cork.	021 4324419	<a href="mailto:scdmaritime@revenue.ie">scdmaritime@revenue.ie</a>
Special Compliance Branch: Enforcement: Customs & Excise Unit	Cork Airport, Cork.	021 4947170	<a href="mailto:scdcorkairport@revenue.ie">scdcorkairport@revenue.ie</a>
<b>Limerick</b> Special Compliance Branch: Limerick Enforcement: Customs & Excise Unit	Sarsfield House, Francis St. Limerick.	061 488000	<a href="mailto:scdlimerick@revenue.ie">scdlimerick@revenue.ie</a>
Special Compliance Branch: Enforcement: Customs & Excise Unit	Foynes, Co Limerick.	069 65151 - 65228	<a href="mailto:scdlimerick@revenue.ie">scdlimerick@revenue.ie</a>
<b>Clare</b> Special Compliance Branch: Enforcement: Customs & Excise Unit	Passenger Terminal, Shannon Airport, Co Clare.	061 716113	<a href="mailto:scdenforceshann@revenue.ie">scdenforceshann@revenue.ie</a>
Special Compliance Branch: Enforcement: Customs & Excise	Cargo Terminal, Shannon Airport, Co	061 716100	<a href="mailto:scdenforceshann@revenue.ie">scdenforceshann@revenue.ie</a>

Unit	Clare.		
<b>Kerry</b> Special Compliance Branch: Tralee	Government Offices, Spa Road, Tralee, Co. Kerry.	066 7161000	<u><a href="mailto:scdtralee@revenue.ie">scdtralee@revenue.ie</a></u>