



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Tatiana V. Kelly, Tax Consultant at *Grant Thornton* and OPTR National Reporter of Ireland.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2018 in the protection of taxpayers' rights (Questionnaire # 1), and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "*The Practical Protection of Taxpayers' Fundamental Rights*" (Questionnaire # 2). These questionnaires were filled in considering the following parameters:

1. *For Questionnaire # 1*, an assertive assessment (yes/no) was required on the effective implementation in domestic law of 82 legal safeguards, guarantees and procedures relevant in 12 specific areas for the practical protection of taxpayers' rights, as identified by Baker & Pistone in 2015. This line of questioning aims to get an overview of the state of protection of taxpayers' rights in the country in 2018.
2. *For Questionnaire # 2*, an impartial, non-judgmental evaluation was required on the developments, either of improvement or of decline, in the level of realisation of 57 minimum standards and 44 best practices, distributed into 87 benchmarks for the practical protection of taxpayers' rights. In this regard, a summary of events occurred in 2018 (legislation enacted, administrative rulings, circulars, case law, tax administration practices), that serve as grounds for each particular assessment, was also required.



Observatory on the Protection of Taxpayers' Rights
Questionnaire No. 1: Country Practice

Country: Ireland
National Reporter: Tatiana Kelly
Affiliation

Tax Administration
 Tax Practitioner
 Judiciary
 Tax Ombudsman
 Academia

1. Identifying taxpayers and issuing tax returns			
#	Question	Yes	No
1	Do taxpayers have the right to see the information held about them by the tax authority?	<input type="radio"/>	<input type="radio"/>
2	If yes, can they request the correction of errors in the information?	<input checked="" type="radio"/>	<input type="radio"/>
3	In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only?	<input checked="" type="radio"/>	<input type="radio"/>
4	If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis?	<input type="radio"/>	<input checked="" type="radio"/>
5	Is it possible in your country for taxpayers to communicate electronically with the tax authority?	<input checked="" type="radio"/>	<input type="radio"/>
6	If yes, are there systems in place to prevent unauthorised access to the channel of communication?	<input checked="" type="radio"/>	<input type="radio"/>
7	Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations?	<input checked="" type="radio"/>	<input type="radio"/>

2. The issue of tax assessments			
#	Question	Yes	No
8	If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act <i>ex officio</i> to notify all affected taxpayers and arrange repayments to them?	<input checked="" type="radio"/>	<input type="radio"/>
9	Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment?	<input type="radio"/>	<input checked="" type="radio"/>
10	If yes, can the taxpayer request a meeting with the tax officer?	<input type="radio"/>	<input checked="" type="radio"/>

3. Confidentiality			
#	Question	Yes	No
11	Is information held by your tax authority automatically encrypted?	<input checked="" type="radio"/>	<input type="radio"/>
12	Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs?	<input checked="" type="radio"/>	<input type="radio"/>
13	If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?	<input checked="" type="radio"/>	<input type="radio"/>
14	Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information?	<input checked="" type="radio"/>	<input type="radio"/>
15	Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data?	<input type="radio"/>	<input checked="" type="radio"/>
16	Is information about the tax liability of specific taxpayers publicly available in your country?	<input type="radio"/>	<input checked="" type="radio"/>
17	Is "naming and shaming" of non-compliant taxpayers practised in your country?	<input checked="" type="radio"/>	<input type="radio"/>
18	Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. <i>habeas data</i> or freedom of information)?	<input checked="" type="radio"/>	<input type="radio"/>
19	Is there a system of protection of legally privileged communications between the taxpayer and its advisors?	<input checked="" type="radio"/>	<input type="radio"/>
20	If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)?	<input type="radio"/>	<input checked="" type="radio"/>

7. Criminal and administrative sanctions					
#	Question				
56	Does the principle <i>ne bis in idem</i> apply in your country to prevent either (a) the imposition of a tax penalty and the tax liability; (b) the imposition of more than one tax penalty for the same conduct; (c) the imposition of a tax penalty and a criminal liability?	<input checked="" type="radio"/> No	<input type="radio"/> Yes	<input type="checkbox"/>	<input type="checkbox"/>
57	If <i>ne bis in idem</i> is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
58	If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		

8. Enforcement of taxes			
#	Question	Yes	No
59	Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)?	<input checked="" type="radio"/>	<input type="radio"/>
60	Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets?	<input checked="" type="radio"/>	<input type="radio"/>

9. Cross-border procedures			
#	Question	Yes	No
61	Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request?	<input type="radio"/>	<input checked="" type="radio"/>
62	Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information?	<input type="radio"/>	<input checked="" type="radio"/>
63	If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information?	<input type="radio"/>	<input checked="" type="radio"/>
64	Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country?	<input type="radio"/>	<input checked="" type="radio"/>
65	Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country?	<input type="radio"/>	<input checked="" type="radio"/>
66	Does the taxpayer have the right to see any information received from another country that relates to him?	<input type="radio"/>	<input checked="" type="radio"/>
67	Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?	<input checked="" type="radio"/>	<input type="radio"/>
68	Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure?	<input type="radio"/>	<input checked="" type="radio"/>

10. Legislation			
#	Question	Yes	No
69	Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?	<input checked="" type="radio"/>	<input type="radio"/>
70	Is tax legislation subject to constitutional review which can strike down unconstitutional laws?	<input checked="" type="radio"/>	<input type="radio"/>
71	Is there a prohibition on retrospective tax legislation in your country?	<input type="radio"/>	<input checked="" type="radio"/>
72	If no, are there restrictions on the adoption of retrospective tax legislation in your country?	<input checked="" type="radio"/>	<input type="radio"/>

4. Normal audits			
#	Question	Yes	No
21	Does the principle <i>audi alteram partem</i> apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)?	<input checked="" type="radio"/>	<input type="radio"/>
22	Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)?	<input type="radio"/>	<input checked="" type="radio"/>
23	If yes, what is the normal limit in months?	Months <input type="text" value=""/>	
24	Does the taxpayer have the right to be represented by a person of its choice in the audit process?	<input checked="" type="radio"/>	<input type="radio"/>
25	May the opinion of independent experts be used in the audit process?	<input type="radio"/>	<input checked="" type="radio"/>
26	Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process?	<input checked="" type="radio"/>	<input type="radio"/>
27	Does the principle <i>ne bis in idem</i> apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?	<input checked="" type="radio"/>	<input type="radio"/>
28	If yes, does this mean only one audit per tax per year?	<input checked="" type="radio"/>	<input type="radio"/>
29	Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?	<input type="radio"/>	<input checked="" type="radio"/>
30	Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)?	<input type="radio"/>	<input checked="" type="radio"/>

5. More intensive audits			
#	Question	Yes	No
31	Is authorisation by a court always needed before the tax authority may enter and search premises?	<input type="radio"/>	<input checked="" type="radio"/>
32	May the tax authority enter and search the dwelling places of individuals?	<input checked="" type="radio"/>	<input type="radio"/>
33	Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search?	<input checked="" type="radio"/>	<input type="radio"/>
34	Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)?	<input checked="" type="radio"/>	<input type="radio"/>
35	Is the principle <i>nemo tenetur</i> applied in tax investigations (i.e. the principle against self-incrimination)?	<input checked="" type="radio"/>	<input type="radio"/>
36	If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure?	<input type="radio"/>	<input checked="" type="radio"/>
37	If yes to <i>nemo tenetur</i> , can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority?	<input checked="" type="radio"/>	<input type="radio"/>
38	Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised?	<input checked="" type="radio"/>	<input type="radio"/>
39	If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination?	<input checked="" type="radio"/>	<input type="radio"/>

6. Review and appeals			
#	Question	Yes	No
40	Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary?	<input checked="" type="radio"/>	<input type="radio"/>
41	Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary?	<input checked="" type="radio"/>	<input type="radio"/>
42	Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing?	<input checked="" type="radio"/>	<input type="radio"/>
43	Are there time limits applicable for a tax case to complete the judicial appeal process?	<input type="radio"/>	<input checked="" type="radio"/>
44	If yes, what is the normal time it takes for a tax case to be concluded on appeal?	Months <input type="text" value=""/>	
45	Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. <i>solve et repete</i>)?	<input checked="" type="radio"/>	<input type="radio"/>

11. Revenue practice and guidance			
#	Question	Yes	No
73	Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law?	<input checked="" type="radio"/>	<input type="radio"/>
74	If yes, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)?	<input checked="" type="radio"/>	<input type="radio"/>
75	Does your country have a generalised system of advanced rulings available to taxpayers?	<input checked="" type="radio"/>	<input type="radio"/>
76	If yes, is it legally binding?	<input checked="" type="radio"/>	<input type="radio"/>
77	If a binding rule is refused, does the taxpayer have a right to appeal?	<input checked="" type="radio"/>	<input type="radio"/>

12. Institutional framework for protecting taxpayers' rights			
#	Question	Yes	No
78	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	<input checked="" type="radio"/>	<input type="radio"/>
79	If yes, are its provisions legally effective?	<input checked="" type="radio"/>	<input type="radio"/>
80	Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?	<input checked="" type="radio"/>	<input type="radio"/>
81	If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)?	<input checked="" type="radio"/>	<input type="radio"/>
82	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	<input checked="" type="radio"/>	<input type="radio"/>

46	If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt)?	<input type="radio"/>	<input checked="" type="radio"/>
47	Does the taxpayer need permission to appeal to the first instance tribunal?	<input type="radio"/>	<input checked="" type="radio"/>
48	Does the taxpayer need permission to appeal to the second or higher instance tribunals?	<input type="radio"/>	<input checked="" type="radio"/>
49	Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)?	<input checked="" type="radio"/>	<input type="radio"/>
50	Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals?	<input checked="" type="radio"/>	<input type="radio"/>
51	Does the loser have to pay the costs in a tax appeal?	<input type="radio"/>	<input checked="" type="radio"/>
52	If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)?	<input type="radio"/>	<input checked="" type="radio"/>
53	Are judgments of tax tribunals published?	<input checked="" type="radio"/>	<input type="radio"/>
54	If yes, can the taxpayer preserve its anonymity in the judgment?	<input type="radio"/>	<input checked="" type="radio"/>
55	If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality?	<input type="radio"/>	<input checked="" type="radio"/>



1. Identifying taxpayers and issuing tax returns

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
1	Implement safeguards to prevent impersonation when issuing unique identification number		<input type="radio"/>	<input checked="" type="radio"/>	<p>Irish Revenue continues using Personal Public Service Number (PPSN) to register taxpayer for tax purposes. Even though, in majority of cases, a physical presence of an individual is required to obtain a PPSN from the Department of Employment Affairs and Social Protection (DEASP), the tax registration continues to be an on-line process. For example, to register as an employee, a taxpayer must register for MyAccount with Revenue. To register for myAccount, a taxpayer must provide:</p> <ul style="list-style-type: none"> • Personal Public Service Number (PPSN) • date of birth • phone number (mobile or landline) • email address • home address. <p>And two of the following, to prove to identity.</p> <ul style="list-style-type: none"> • Irish driving licence number; • information from your Form P60; • information about your Income Tax; • notice of assessment or acknowledgement of self-assessment from Revenue. <p>No photo ID or physical presence of a taxpayer is required to register.</p>
2	The system of taxpayer identification should take account of religious sensitivities		<input type="radio"/>	<input type="radio"/>	
3	Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes		<input type="radio"/>	<input checked="" type="radio"/>	<p>Ireland continues to improve confidentiality rules which are imposed on third parties with respect to information gathered by them for tax purposes (i.e. collection of tax reference numbers). Government departments, financial institutions, trading and professional businesses and certain other organisations must file third party annual returns, containing information about the filer's business that must be disclosed to Revenue. Financial institutions, for example, are governed by two regulations: Return of Payments (Banks, Building Societies, Credit Unions and Savings Banks) Regulations 2008 (S.I. No. 136 of 2008) and Return of Payments (Banks, Building Societies, Credit Unions and Savings Banks) (Amendment) Regulations 2009 (S.I. No. 254 of 2009). In accordance with the same, all tax reference number data (including the PPSN) may be stored at customer account level by financial institutions. However, it should not be possible to search using the tax reference number as the search criteria or part of the search criteria. In addition, the tax reference number should not be shown as part of the customer's standard data. Tax reference number data for individuals should only be reported for new accounts opened on or after 1 January 2009. Under no circumstances should a tax reference number that was collected for other tax purposes (such as the opening of a SSI account, DIRT-exempt accounts for over 65s/incapacitated or TRS) be used in connection with these current regulations. Provisions of Regulation 7(8) states that "[t]he specified person shall use the tax reference number obtained under this Regulation only for the purpose of including it in the return to be made under Regulation 5 and for no other purpose." A penalty is provided for a reporting person who fails to comply with a requirement of regulations. Any reporting person who so fails will be liable to a civil penalty of €1,265.</p>
4		Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax	<input type="radio"/>	<input type="radio"/>	
5	Where pre/populated returns are used, these should be sent to taxpayers to correct errors		<input type="radio"/>	<input type="radio"/>	

6	Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies	Publish guidance on taxpayers' rights to access information and correct inaccuracies	<input type="radio"/>	<input checked="" type="radio"/>	The General Data Protection Regulation (GDPR) applies in Ireland from 25 May 2018. It has increased administrative fines for non-compliance. The GDPR also gives individuals the right to compensation of any material and/or non-material damages resulting from an infringement of the GDPR. The national law, which gives further effect to the GDPR in Ireland, is the Data Protection Act 2018. The Act also established a new Data Protection Commission as the State's data protection authority. Requests for data are generally dealt with free of charge. The processing time is 1 month. The 1 month period may be extended by 2 further months, where necessary, taking into account the complexity and number of requests.
7	Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception		<input type="radio"/>	<input checked="" type="radio"/>	Revenue's internet facing sites are ISO27001 certified. Any pages that request personal information, are encrypted using a 256 bit Extended Validation (EV) SSL certificate signed by a publicly trusted certificate authority. Irish Revenue will never send emails or unsolicited text messages which require customers to send personal information via email, text or pop-up windows. Revenue continues using both standard (non-secure) emails and MyEnquiries (secure online enquiry facility) to communicate with taxpayers and tax advisers. However, in 2018 Revenue began to move away from standard (not-secure emails) to MyEnquiries. Secure eMail option was also decommissioned in January 2018 as it was no longer supported. It can no longer be used to contact Revenue.
8	Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis		<input checked="" type="radio"/>	<input type="radio"/>	Currently, co-operative compliance enables Revenue and large businesses to work together to achieve tax compliance. Large Cases Division (LCD) completed a review of the current operation of the Co-operative Compliance Framework (CCF) in 2018. Following the review LCD is considering to relaunch the CCF in a new format. It will ensure greater clarity regarding the benefits that taxpayers will receive who engage in CCF. It is understood that no proposal was made in the review to expand the scheme to other types of taxpayers and the details of the report's findings are not available to the general public.
9	Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication		<input type="radio"/>	<input checked="" type="radio"/>	Revenue has mandatory electronic payments and returns programme for certain types of taxpayers. For example, from 1 January, 2015 newly registering/re-registering Income Tax taxpayers are required to file and pay electronically (Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2014). The commencement date for mandatory eRepayments was 3rd May 2016. All refunds due for payment to specified taxpayers on or after this date are repaid electronically. Revenue continues to increase the number of taxes and duties that can be repaid electronically to a customer's nominated bank account. The penalty for a specified taxpayer not making an electronic payment or filing a return is €1,520. (Section 917EA(7) Taxes Consolidation Act 1997). However, a person may still apply to the Revenue Commissioners to be excluded from the requirement to pay and file electronically on the grounds of a lack of capacity to fulfill their obligations. In this context "capacity" means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from doing so. If the exception is refused, a taxpayer has a right to formally appeal the decision to refuse an exclusion request to the Tax Appeal Commissioners (TAC) for determination.

2. The issue of tax assessment

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
10		Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms	<input type="radio"/>	<input type="radio"/>	
11		Use e-filing to speed up assessments and correction of errors, particularly systematic errors	<input type="radio"/>	<input checked="" type="radio"/>	Irish taxpayers can avail of Revenue Online Services (ROS), an internet facility which provides a taxpayer with a quick and secure facility to pay tax liabilities, file tax returns, access tax details and claim repayments. The ROS facilities are available 24 hours a day, 7 days a week, 365 days a year. There is a steady increase in the number of returns which can be filed online and also in the number of documents which can be obtained on-line. Tax Clearance Certificate can now be obtained instantly on ROS, if a taxpayer is tax compliant at the time of the application.

3. Confidentiality

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
12	Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced).	Encrypt information held by a tax authority about taxpayers to the highest level attainable.	<input type="radio"/>	<input checked="" type="radio"/>	<p>Revenue is processing taxpayers' personal data in accordance with Council Regulation (EU) 2016/679 , Section 851B of the Taxes Consolidation Act 1997 and the Data Protection Act 2018.</p> <p>Out of all personal data processed by Revenue, only personal data processed to maintain a database of Irish registered aircrafts and to record details of high net worth individuals are a publicly available source.</p> <p>Revenue is obliged to keep a taxpayer's data safe in accordance with various legal and administrative provisions, including:</p> <ul style="list-style-type: none"> • the Official Secrets Act 1963 • Section 851A of the Taxes Consolidation Act 1997 (Confidentiality of Taxpayer Information); and • Civil Service Code of Standards and Behaviour. <p>Revenue has a designated Data Protection Officer (dataprotection@revenue.ie).</p> <p>When taxpayers register for online services and submit sensitive information such as required in a tax return, the information is:</p> <ul style="list-style-type: none"> • encrypted to protect confidentiality; • transmitted with a Digital Certificate in the case of Revenue Online Service (ROS); and • protected according to industry best practice. <p>Revenue's internet facing sites are ISO27001 certified. Any pages that request personal information, are encrypted using a 256 bit Extended Validation (EV) SSL certificate signed by a publicly trusted certificate authority. Irish Revenue will never send emails or unsolicited text messages which require customers to send personal information via email, text or pop-up windows.</p> <p>Revenue uses standard (non-secure) emails and MyEnquiries (secure online enquiry facility) to communicate with taxpayers and tax advisers. In 2018, Revenue began to move away from standard (not-secure emails) to secure online facility 'MyEnquiries' for any communication with taxpayers and tax advisers that includes personal or confidential information. Secure eMail option was decommissioned in January 2018 as it was no longer supported. It can no longer be used to contact Revenue.</p>
13	Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes.	Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities.	<input type="radio"/>	<input type="radio"/>	
14	Audit data access periodically to identify cases of unauthorised access.		<input type="radio"/>	<input type="radio"/>	
15	Introduce administrative measures emphasizing confidentiality to tax officials.	Appoint data protection/privacy officers at senior level and local tax offices.	<input type="radio"/>	<input type="radio"/>	
16	Where pre/populated returns are used, these should be sent to taxpayers to correct errors.		<input type="radio"/>	<input type="radio"/>	
17	If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges).		<input type="radio"/>	<input type="radio"/>	
18	Introduce an offence for tax officials covering up unauthorised disclosure of confidential information.		<input type="radio"/>	<input type="radio"/>	
19	Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted.		<input type="radio"/>	<input type="radio"/>	
20	If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer).		<input type="radio"/>	<input checked="" type="radio"/>	<p>In 2017, Revenue conducted 649,419 Audit/Compliance interventions, yielding €575.8m including tax, interest and penalties. There were 931 cases published with Court imposed fine or penalty and 301 settlements (Office of Revenue Commissioners, 2017 Headline Results). The provisions of S.1086 TCA 97 oblige Revenue to publish quarterly a List of Tax Defaulters which contain details of relevant penalty determinations by the Courts and settlements reached between a taxpayer and Revenue, whether paid or not. In 2018 Revenue updated its related Tax and Duty Manual, to take account of changes introduced in the Finance Act. These changes include a) a new term 'adjusted specified sum'; b) publication of amounts unpaid as at the end of the quarter in which the settlement is agreed; and c) the increase in the threshold amount for publication to €35,000.</p> <p>Revenue also provided some clarity on a number of technical provisions and included an eight-step guide to assist its staff and advisers in determining whether a settlement satisfies the criteria for publication.</p>

21	No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes.	Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament.	<input type="radio"/>	<input type="radio"/>	
22	Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard.		<input type="radio"/>	<input checked="" type="radio"/>	<p>taxpayer the right to have records corrected or updated, where such information is incomplete, incorrect or misleading. It also allows a taxpayer to get reasons for decisions taken by Revenue that affect the taxpayer. In general, the FOI Act relates to information created after 21 April 1998.</p> <p>A request can now be made either in writing or by email. For personal requests, Revenue may require proof of identity. Requests for personal information under FOI continue to be free in most cases. Requests for non-personal information may incur fees.</p> <p>If the request is refused, whether entirely or in part, Revenue must give reasons for the refusal. There are set times for processing of the request (1 month, can be extended by further 2 months in exceptional cases).</p> <p>A taxpayer can request an internal review of the FOI decision.</p> <p>If a taxpayer is still not satisfied following the internal review, he/she may seek an independent review of the decision. This can be requested from the Office of the Information Commissioner. In limited cases, an information request by third parties may be granted. For example, a citizen may request a certain information from a specific public body which may affect another citizen (i.e. private information). Section 38 of the FOI Act 2014 sets out the procedure to be followed in certain cases where a decision to release information in a record has the potential to affect the interests of a third party. It applies in cases where, at some stage in the decision making process, the FOI body has formed the view (subject only to receiving the views of the party who gave the information to the FOI body and/or the party to whom the information relates) that :</p> <ul style="list-style-type: none"> - the record in question qualifies for exemption under one or more of the relevant exemptions in the FOI Act relating to third parties, i.e. <ul style="list-style-type: none"> o section 35 (information obtained in confidence) o section 36 (commercially sensitive information) or o section 37 (personal information) - but, based on the application of the relevant public interest test, the record should be released. Section 38 requires the FOI body to notify the affected third parties that it is proposed to grant the request in the public interest and that the FOI body will consider any submissions from the third parties before deciding whether to grant or refuse the request.
23	If published, tax rulings should be anonymised and details that might identify the taxpayer removed.	Anonymise all tax judgments and remove details that might identify the taxpayer	<input type="radio"/>	<input checked="" type="radio"/>	The Finance (Tax Appeals) Act 2015 was commenced by order on 21 March 2016 thereby creating the new Tax Appeals Commission (TAC) which replaces the former Office of the Appeal Commissioners. One major innovation under the Act is that The Commissioners will publish a report of the determination on the website of the Commission within 90 days of the determination being notified to the parties in writing in accordance with the provisions of section 949AJ(5) of the 1997 Act. The former legislation gave the Appeals Commissioners the authority but not the obligation to publish. Published determinations, in majority of cases, will be redacted (i.e. anonymised).
24	Legal professional privilege should apply to tax advice.	Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure.	<input type="radio"/>	<input type="radio"/>	
25	Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege.		<input type="radio"/>	<input type="radio"/>	

4. Normal audits

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
26	Audits should respect the following principles: (i) Proportionality. (2) <i>Ne bis in idem</i> (prohibition of double jeopardy). (3) <i>Audi alteram partem</i> (right to be heard before any decision is taken). (4) <i>Nemo tenetur se detegere</i> (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void.		<input type="radio"/>	<input type="radio"/>	

27	In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.		<input type="radio"/>	<input type="radio"/>	
28		In application of <i>ne bis in idem</i> the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed.	<input type="radio"/>	<input type="radio"/>	
29	In application of <i>audi alteram partem</i> , taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.		<input type="radio"/>	<input type="radio"/>	
30	In application of <i>nemo tenetur</i> , the right to remain silent should be respected in all tax audits.		<input type="radio"/>	<input type="radio"/>	
31		Tax audits should follow a pattern that is set out in published guidelines.	<input type="radio"/>	<input checked="" type="radio"/>	The Code of Practice for Revenue Audit and other Interventions (the current Code) was originally published in 2010. It was subsequently updated in 2014, 2015 and recently in 2017. At the time of the original publication it was signalled by Revenue that it would be an "evolving document". Paragraph 1.1 of the Code states that it would be "reviewed on an on-going basis to reflect changes in the legislation and emerging practices." The Code has very much become a "living document" and requires continuous monitoring to ensure that the balance is maintained between the parties. The purpose of this recently updated Code of Practice is to set out a clear, fair and equitable set of guidelines to be followed by Revenue, taxpayers and tax practitioners, in the carrying out of all Revenue Compliance Interventions, having regard to best practice and legislation. The Code of Practice does not restrict the taxpayer's statutory rights.
32		A manual of good practice in tax audits should be established at the global level.	<input type="radio"/>	<input type="radio"/>	
33		Taxpayers should be entitled to request the start of a tax audit (to obtain finality).	<input type="radio"/>	<input type="radio"/>	
34	Where tax authorities have resolved to start an audit, they should inform the taxpayer	Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.	<input type="radio"/>	<input type="radio"/>	
35	Taxpayers should be informed of information gathering from third parties.		<input checked="" type="radio"/>	<input type="radio"/>	Government departments, financial institutions, trading and professional businesses and certain other organisations must file third party annual returns, containing information about the filer's business that must be disclosed to Revenue. For example, Government departments are required to file returns to Revenue containing details of payments made by them to third parties. When doing so, there is no obligation on Departments to notify third parties (recipients of payments) of such reporting requirement, however Departments may wish to do so. Also, an exchange of information between two tax authorities continue to occur in most cases without any notification of a taxpayer. Most jurisdictions also regard as confidential the fact that they have made requests for information to another country. Therefore, without the express permission of the other country, Revenue Commissioners do not disclose (for example, in reply to a PQ or press query) the existence of correspondence to third parties.
36		Reasonable time limits should be fixed for the conduct of audits.	<input type="radio"/>	<input type="radio"/>	
37	Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer.		<input type="radio"/>	<input type="radio"/>	
38	The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer.	The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view.	<input type="radio"/>	<input type="radio"/>	

39		Following an audit, a report should be prepared even if the audit does not result in additional tax or refund.	<input type="radio"/>	<input checked="" type="radio"/>	The taxpayer receives a written report from the Inspector who conducted the audit indicating the finding of the report. If settlement was reached, the report will contain the details. If settlement is not reached, the report will detail the tax, penalties and interest. In such cases, the report will request that the taxpayer will agree with the figures. The formal assessment will be raised if the agreement is not reached.
----	--	--	-----------------------	----------------------------------	---

5. More intensive audits

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
40		More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance.	<input type="radio"/>	<input type="radio"/>	
41	If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure.		<input type="radio"/>	<input type="radio"/>	
42	Entering premises or interception of communications should be authorised by the judiciary.		<input checked="" type="radio"/>	<input type="radio"/>	Section 905 TCA 1997 enables an authorised officer, at a reasonable time, to enter premises, where any trade or profession is carried on, in order to inspect records relevant to establishing or verifying any tax liability. However, entry to a private residence is only permitted with the consent of the occupier or on foot of a warrant issued by the District Court.
43	Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for <i>ex post</i> ratification.		<input type="radio"/>	<input type="radio"/>	
44	Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases.	Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.	<input type="radio"/>	<input type="radio"/>	
45		Access to bank information should require judicial authorisation.	<input type="radio"/>	<input type="radio"/>	
46		Authorisation by the judiciary should be necessary for interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions.	<input type="radio"/>	<input type="radio"/>	
47	Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time.		<input type="radio"/>	<input type="radio"/>	
48		If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer.	<input type="radio"/>	<input type="radio"/>	
49	Where invasive techniques are applied, they should be limited in time to avoid disproportionate impact on taxpayers.		<input type="radio"/>	<input type="radio"/>	

6. Review and appeals

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
---	------------------	---------------	------------	---------------	-----------------------------------

50		E-filing of requests for internal review to ensure the effective and speedy handling of the review process.	<input checked="" type="radio"/>	<input type="radio"/>	Revenue Commissioners aim at resolving most issues that arise between a customer and Revenue in the normal course of business by dealing directly with the Revenue officer and, or the supervisor handling the case. It is recognised, however, that it may not be possible to resolve all issues in this way. In such circumstances, a taxpayer can make a formal complaint to the Revenue office where your case is managed. If the issue cannot be resolved, or a taxpayer is unhappy with the outcome, he/she can request a local review , to be carried out by the Manager (Principal Officer) from the Local Office, or in certain circumstances by the Manager (Principal Officer) from the relevant Regional/Divisional office. If a taxpayer is still not satisfied, he/she can request a review, to be carried out by an independent Internal or External Reviewer . There is no charge for using our Complaint and Review Procedures – but Revenue will not be liable for any costs incurred by customers in relation to them. With regards to the internal review in particular, a request can be made to have the case reviewed by an independent Internal or External Reviewer, but not by both. A request for an Internal or External Review should be submitted, within 30 working days from the date of the Local Review decision, to: • The Review Secretariat, Office of the Revenue Commissioners, Ground Floor, Cross Block, Dublin Castle, Dublin 2.
51	The right to appeal should not depend upon prior exhaustion of administrative reviews.		<input type="radio"/>	<input checked="" type="radio"/>	There are three separate statutory mechanisms that enable a taxpayer to make an appeal about a Revenue decision. An appeal can be made to the: 1. Tax Appeals Commission 2. Office of the Ombudsman 3. Workplace Relations Commission. A taxpayer's statutory rights will not be affected in any way if a taxpayer firstly avails of Revenue's complaint and review procedures. If a taxpayer is dissatisfied with the manner in which Revenue has dealt with the case, the taxpayer can seek judicial review in the High Court against Revenue practices and procedures or that some aspect of tax or duty legislation is unconstitutional. Where a determination of the Appeal Commissioners is not in favour of the appellant, the appellant may request a rehearing of the case before a Circuit Court Judge (CCJ) (Section 942 TCA 1997). This option for a rehearing before a CCJ is not available – - to Revenue except in Capital Acquisitions Tax appeals; - to either party in Customs, Excise and VRT appeals cases. It is important to note that a rehearing of an appeal before a CCJ is not an appeal of an Appeal Commissioners determination, but rather is a new hearing of the appeal at which both sides may introduce new arguments and evidence.
52		Reviews and appeals should not exceed two years.	<input type="radio"/>	<input checked="" type="radio"/>	From Monday 21st March 2016 taxpayers who want to appeal tax assessments by the Revenue Commissioners make their application to the Tax Appeals Commission. Appeals by taxpayers are now easier and more efficient to make.
53	<i>Audi alteram partem</i> should apply in administrative reviews and judicial appeals.		<input type="radio"/>	<input type="radio"/>	
54	Where tax must be paid in whole or in part before and appeal, there must be an effective mechanism for providing interim suspension of payment.	An appeal should not require prior payment of tax in all cases.	<input checked="" type="radio"/>	<input type="radio"/>	On 21 March 2016 , the Finance (Tax Appeals) Act 2015 came into operation and the new Tax Appeals Commission was established in Ireland. This Act gives effect to a revised tax appeals process. Depending on what the taxpayer wants to appeal, he/she may have to meet certain conditions before the Tax Appeals Commission can accept the appeal. This usually involves having to submit a tax return form to Revenue and having to pay whatever amount of tax, if any, that you declare on this return (i.e. your self-assessed tax liability). However, if your appeal relates to customs or excise duties, you will have to pay the full amount of the disputed duty before you appeal. If the taxpayer has not met the conditions that must be met for an appeal to be accepted, Revenue will notify the Tax Appeals Commission that it objects to the acceptance of the appeal. Revenue will send a taxpayer a copy of any such notification so that he/she is aware of the Revenue objection.
55		The state should bear some or all of the costs of an appeal, whatever the outcome.	<input type="radio"/>	<input type="radio"/>	
56	Legal assistance should be provided for those taxpayers who cannot afford it.		<input type="radio"/>	<input type="radio"/>	

57	Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing.		<input type="radio"/>	<input checked="" type="radio"/>	Every hearing of an appeal by Tax Appeal Commissioners is heard in public, unless: <ul style="list-style-type: none"> - the Commissioners have given a direction pursuant to section 949Y(2) TCA 97 that the appeal or a specified part thereof should be heard in camera, or - the statement of case records that the Appellant wishes the appeal or a specified part thereof to be held in camera, or - the Commissioners have acceded to an application by an Appellant who has applied pursuant to section 949Y(3)(a) TCA 97 for a direction that the appeal or a specified part thereof should be heard in camera. In contrast, court cases are almost always heard in public.
58	Tax judgments should be published.		<input type="radio"/>	<input checked="" type="radio"/>	In most cases, tax judgements are published in Ireland and are available on various private and public databases and in periodicals (www.courts.ie ; <i>Irish Tax Reports</i> (Bloomsbury Professional)). Tax Appeal Commissioners also publish its

7. Criminal and administrative sanctions

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
59	Proportionality and <i>ne bis in idem</i> should apply to tax penalties.		<input type="radio"/>	<input type="radio"/>	
60		Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied.	<input type="radio"/>	<input type="radio"/>	
61		Voluntary disclosure should lead to reduction of penalties.	<input type="radio"/>	<input checked="" type="radio"/>	The penalty applied as a result of Revenue Audit can be as high as 100% in cases of, for example, deliberate behaviour with no voluntary disclosure or/and cooperation. This is in addition to tax due and daily interest. Cooperation with Revenue is normally considered as a mitigating factor by Revenue and may lead to reduction of penalties. For example, making a qualifying disclosure and cooperating with Revenue entitles the taxpayer to a significant reduction in the penalty in any tax settlement (reduced penalty 3% of tax/duty default). Irish Courts will also take voluntary disclosure and cooperation by the taxpayer into the account as mitigating factors when determining a proportionate sentence.
62	Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures.		<input type="radio"/>	<input type="radio"/>	

8. Enforcement of taxes

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
63	Collection of taxes should never deprive taxpayers of their minimum necessary for living.		<input type="radio"/>	<input checked="" type="radio"/>	Collection of taxes from employees in Ireland is taking place at source by the employer. Emergency taxes can be applied in limited circumstances. If incorrect tax bands or credits were applied by the employer, an employee had to wait in some cases until the end of the tax year before seeking a refund of taxes from Revenue. From 1 January 2019 the new regime replaced old rules - PAYE Modernisation Project. Employers are now required to calculate and report their employees' pay and deductions as they are being paid. Real-time reporting will allow employees to maximise use of their entitlements; their tax contributions will be reviewed automatically on an annual basis and Revenue will be able to see their tax payments and overpayments in a real time format and deal with them promptly, thereby reducing the burden for the taxpayer.

64		Authorisation by the judiciary should be required before seizing assets or bank accounts	<input type="radio"/>	<input checked="" type="radio"/>	Sheriff Enforcement is Revenue Enforcement option in cases where the taxpayer fails to respond to a demand/warning notice. It is the process whereby a Revenue caseworker refers the outstanding Revenue debts to the Sheriff for collection and if necessary, seizes certain assets from the defaulter on foot of a warrant . Appointed by Government, Sheriffs carry out debt collection on a professional basis for Revenue. As Officers of the Court, Sheriffs are accountable to the Court for their actions in the area of enforcement. Under the Court Officers Act, 1945, the Sheriff is empowered to seize assets only within his/her Bailiwick. Furthermore, even if the property of the debtor is found to be within his/her county, the Sheriff is limited as to the classes of assets which may be seized. As another example, an officer of Customs and Excise, in accordance with S. 205, Customs Consolidation Act 1876, may search any house or place under search warrant where there is reasonable suspicion of the presence of uncustomed or prohibited goods and may seize and remove such goods and any books or documents found therein which are reasonably believed to relate to transactions in contravention of Customs Law.
65	Taxpayers should have the right to request delayed payment of arrears.		<input checked="" type="radio"/>	<input type="radio"/>	Only applies for certain types of taxpayer. Employees, for example, who experience financial difficulties, cannot request delayed payment of taxes as taxes are deducted at source by the employer.
66		Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment.	<input checked="" type="radio"/>	<input type="radio"/>	In Ireland, The Revenue Commissioners initiate a bankruptcy by applying to the High Court. The process involves a court hearing and time is usually given for parties to come to some arrangement. But if no agreement is reached, the debtor will be adjudicated bankrupt. Once that happens, all of the person's property transfers to a State official, the Official Assignee in Bankruptcy, so that it can be sold to meet the person's debts. In 2017 , there was an increase in a number of tax related bankruptcies. From January to July 2017, 12 people, with combined tax debts of almost €9.94 million, were adjudicated bankrupt following an application from the Revenue Commissioners to the High Court. In 2016 , there were eight such adjudications for the entire year, at a value of almost €6.17 million, and in 2015 , there were 11, worth €8.88 million. Since the beginning of 2015, Revenue has applied to make 42 people bankrupt and, in total, 31 people have been adjudicated. They had combined tax debts of almost €25 million. The debts included unpaid VAT, PAYE, corporation and capital gains tax.
67	Temporary suspension of tax enforcement should follow natural disasters.		<input type="radio"/>	<input type="radio"/>	

9. Cross-border procedures

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
68	The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation.	The taxpayer should be informed that a cross-border request for information is to be made.	<input type="radio"/>	<input checked="" type="radio"/>	From 1 April 2016 where a taxpayer, or a tax practitioner acting on their behalf, seeks an opinion from Revenue and it comes within scope of the exchange of information requirements in respect of cross-border tax rulings, Revenue will notify the taxpayer or tax practitioner accordingly and will provide the taxpayer or tax practitioner with a copy of the summary of the opinion that is to be exchanged. Revenue will also advise the taxpayer or tax practitioner of whether the opinion is being exchanged under the EU Directive or OECD framework. Where the opinion is subject to exchange under the OECD framework, Revenue will advise the taxpayer or tax practitioner of the particular countries with which information will be exchanged as respects that opinion. The summary of the opinion will be provided to the taxpayer or tax practitioner for informational purposes only.
69		Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer.	<input type="radio"/>	<input type="radio"/>	

70		Provisions should be included in tax treaties setting specific conditions for exchange of information.	<input type="radio"/>	<input checked="" type="radio"/>	Most of Irish DTAs contain relevant Article on Exchange of Information. For example, Irish/UK Treaty contain Article 25 on Exchange of Information. It states, <i>inter alia</i> , that any information exchanged shall be treated as secret and shall not be disclosed to any persons other than persons (including a Court or administrative body) concerned with the assessment or collection of, or prosecution in respect of, or the determination of appeals in relation to, the taxes which are the subject of the Convention. However, the article includes some limitations too on the exchange of information. For example, Art.25(2)(c) states that in no case shall the obligation to exchange information under Art. 25(1) be construed so as to impose on the competent authority of either Contracting State the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.
71	If information is sought from third parties, judicial authorisation should be necessary.		<input type="radio"/>	<input type="radio"/>	
72		The taxpayer should be given access to information received by the requesting state.	<input checked="" type="radio"/>	<input type="radio"/>	Up until now, most jurisdictions including Ireland regard as confidential the fact that they have made requests for information to another country. Therefore, without the express permission of the other country, they do not disclose (for example, in reply to a PQ or press query) the existence of correspondence to third parties, including taxpayers.
73		Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information.	<input type="radio"/>	<input type="radio"/>	
74		A requesting state should provide confirmation of confidentiality to the requested state.	<input type="radio"/>	<input type="radio"/>	
75	A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection.		<input type="radio"/>	<input type="radio"/>	
76		For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights.	<input type="radio"/>	<input type="radio"/>	
77		Taxpayers should have a right to request initiation of mutual agreement procedure.	<input type="radio"/>	<input checked="" type="radio"/>	Article 25 of the OECD's Model Tax Convention on Income and on Capital ("MTC") provides a mechanism to resolve difficulties arising where the actions of one or both of the Contracting States result or will result for the taxpayer concerned in taxation not in accordance with the provisions of the convention. Under the equivalent of Article 25(2) of the MTC, within the relevant Irish DTA, Revenue will endeavour to resolve such cases by mutual agreement with the Competent Authority of the other Contracting State. In such a case a taxpayer may request assistance from the Competent Authority to resolve the issue. Most of existing Irish Treaties contain an Article on MAP. A taxpayer may request MAP assistance irrespective of the remedies provided by Ireland's domestic law. A taxpayer can also request MAP assistance from the Irish Competent Authority in situations where a decision has been rendered by an Irish court or the Appeal Commissioners. However, the Competent Authority cannot derogate in the MAP from a decision of the Appeal Commissioners or the highest court in which the matter is heard. Revenue does not envisage the parallel undertaking of a MAP where the taxpayer is simultaneously pursuing judicial or administrative remedies. If the Competent Authorities cannot reach agreement through the MAP process or if the taxpayer rejects the agreement between the Competent Authorities, the taxpayer can then pursue any available domestic administrative or judicial remedies.
78	Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to progress of the procedure.		<input checked="" type="radio"/>	<input type="radio"/>	MAP discussions between Revenue and the other Competent Authority are a government-to-government process. Taxpayer involvement in the MAP is generally limited to presenting its views to both Competent Authorities and providing the relevant information. Taxpayers are not involved in the actual discussions between the Competent Authorities. However, where appropriate, taxpayers may be invited to make a presentation before the Competent Authorities to ensure a common understanding of the facts of a particular case. Revenue will keep the taxpayer informed of the status of their MAP request on an on-going basis.

10. Legislation

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
79	Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail.	Retrospective tax legislation should ideally be banned completely.	○	○	
80		Public consultation should precede the making of tax policy and tax law.	○	●	<p>As part of the Open Government Partnership National Action Plan 2014-2016, Ireland has committed to improving consultation by public bodies with citizens, civil society and others. This involves undertaking a systematic process of meaningful engagement and knowledge sharing with those outside the policy-making process who have a clear interest in a particular policy area, in order to better inform that process. In November 2016, Department of Public Expenditure and Reform published Consultation Principles & Guidance to further the implementation of two particular actions contained in the OGP Action Plan. These are:</p> <ul style="list-style-type: none"> o Review national and international practice to develop revised principles / code for public engagement/consultation with citizens, civil society and others by public bodies (Action 2.1 - Fostering citizen participation/more active citizenship);and o Introduce a 'legislative footprint' in relation to current legislative initiatives, published on each Department's website including details of publication of general schemes, any consultation documents, publications of draft Bills, pre-legislative scrutiny by Oireachtas Committees, submissions received and meetings held with stakeholders, etc. (Action 3.2 - Rebuilding public trust in Government). <p>These principles reflect international best practice and have been informed by consultation arrangements in the UK, Canada, Australia, and Netherlands, as well as guidelines and principles produced by the OECD, Council of Europe, and the European Commission.</p>

11. Revenue practice and guidance

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
81	Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance.		○	●	In 2017 Revenue launched its redesigned website. The design of the new website was focused on the presentation of the information. The aim was to make the site "easy to find, easy to read and easy to understand" on any device, and key to its design was the ability for the reader to scan the content quickly, access additional or related information, as well as accessing relevant online services. The website includes a feedback facility which allows users to share their views and suggestions with us at the click of a button.
82	Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet.		●	○	In recent years revenue substantially reduced the volume and scope of printed publications/guidelines/brochures. In the past, the taxpayers could collect them from local offices or order them online to be posted to the taxpayer's address. Most of the current explanatory material is only available on Revenue's website.
83	Binding rulings should only be published in an anonymised form		○	○	
84	Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively.		○	○	

12. Institutional framework for protecting taxpayer's rights

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
---	------------------	---------------	------------	---------------	-----------------------------------

85	Adoption of a charter or statement of taxpayers' rights should be a minimum standard.	A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited.	○	●	<p>Irish Revenue has an extensive Customer Service Charter. The Charter sets out mutual expectations between Revenue and taxpayers with regards to collection of taxes and duties. It guarantees, <i>inter alia</i>, that:</p> <ul style="list-style-type: none"> ● Revenue will protect and respect equality and human rights within its services, procedures and processes in accordance with Public Sector Duty principles. ● Revenue will treat the information it receives from taxpayers in confidence and ensure that it will not be used or disclosed except as provided for by law. <p>Furthermore, under the Charter, a taxpayer can expect to be given the necessary information and all reasonable assistance to enable him/her to clearly understand and meet tax and customs obligations and to claim entitlements and tax credits. In addition to the Charter, Revenue lists Customer Service Standards on its website with regards to online services, written returns and correspondence, telephone service, public office visits, registration, Revenue Technical Service, Tax Clearance, accessibility, language, complains and appeals and accountability (including guaranteed timeframes for responses). In relation to Audits, Revenue published and regularly updates Code of Practice for Revenue Audit and Other Compliance Interventions. The latest version was updated in 2017.</p>
86		A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority.	○	●	<p>If a taxpayer is unhappy with the way Revenue has handled his/her tax affairs, a taxpayer should contact Revenue first and then, if still unhappy, he/she can contact the Office of Ombudsman (www.Ombudsman.ie). The office is impartial and independent. The Ombudsman and Information Commissioner (currently one person), is appointed by the President on the nomination of the Oireachtas, for a fixed contract period. The Ombudsman is independent in the performance of his/her functions. Peter Tyndall has been the Ombudsman and Information Commissioner for Ireland since December 2013.</p>
87		The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally.	○	○	