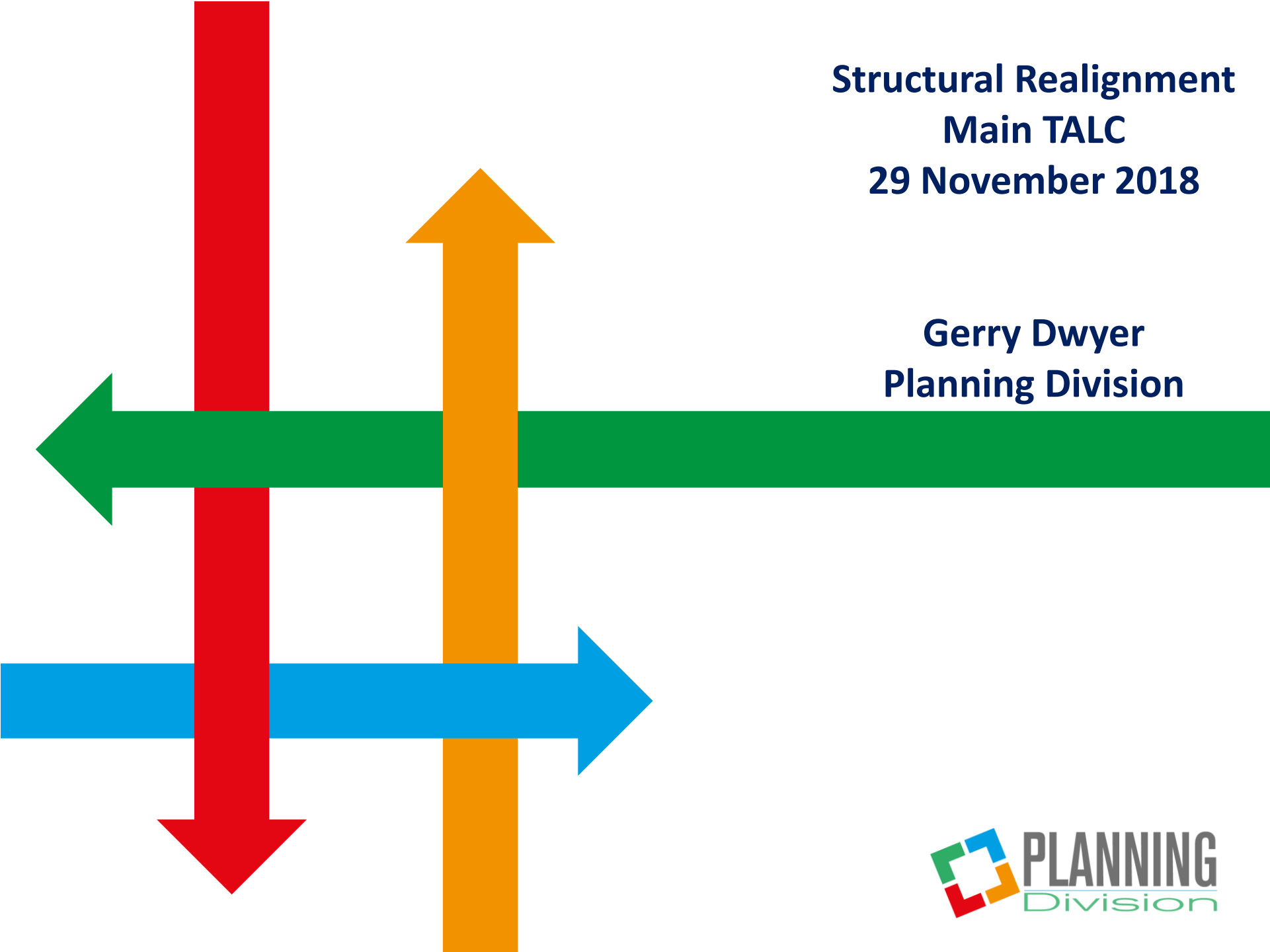


**Structural Realignment
Main TALC
29 November 2018**

**Gerry Dwyer
Planning Division**



- **Growing Economy and wealth**
- **Increased National/International Oversight & Transparency**
- **Technology Improvement and Customer Expectations**
- **Taxpayer behaviour determines Revenue's response**
- **Consistency of treatment**
- **Capability and staffing**
- **PAYE Modernisation**

- **Revenue Statement of Strategy 2017 - 2019**

We will continue to segment and understand our customer base and tailor our service and compliance strategies accordingly.

we will evolve our structures to maintain the best possible fit for the many challenges ahead

Ensure our structure evolves to help us deliver on strategic priorities

- **Revenue Corporate Priorities – 2018**

We will continue work that will result in a better alignment of our structure, resources and risk

Refine Revenue structures giving rise to a better match of expertise, resources and risk: Continue to review our structure to ensure that it is fully aligned with our strategy and that resources are aligned with risk across the various segments of our case base

- **Previous Structural Changes:**

Local Property Tax

International Taxes

Development of specialist expertise (Analytics)

Customs

District Mergers

2nd Tier Districts

- **PAYE Modernisation:**

Fundamental change the administration and management of PAYE

Before:

- **Large Cases Division**

- National Sectoral Based Districts

- **4 Regions**

- Geographic Based Districts
 - Very inconsistent case base sizes...
- National Stamping District - Dublin Region
- LPT - CGs
- 2015: 2nd Tier Districts - Geographic Based Compliance Districts for cases under LCD
 - Dublin Construction
 - Accountancy and Legal

} Districts covering Service and Compliance

After:

- **Large Corporates Division**
 - National Sectoral Branches
- **High Wealth Individuals Division**
- **Medium Enterprises Division**
 - National Sectoral Branches
- **Business Division**
 - Merged Geographic Branches
- **Personal Division**
 - Personal Taxpayers
 - LPT/Stamping/Charities/Trusts/Sporting Bodies

Large Cases Corporates Division

Irish Turnover greater than €190m

Total Tax and Duty payments greater than €18m

Large Cases High Wealth Division

Net assets greater than €50 million

Non-residents with substantial economic activity in Ireland

Medium Enterprises Division

Irish Turnover greater than €3m and less than €190m

Irish Turnover greater than €1m and less than €3m and greater than 100 employees

Construction Sector with RCT contract value greater than €3m

Proprietary Directors and Subsidiaries/Parent of Medium Enterprise Division companies

Sectoral Cases including: Top Legal and Accountancy Firms and Partners / Government

Departments, Public Bodies /Motors/Distance Sales

Individuals with total income greater than €500k on Form 11 and Effective Tax Rate less than 30%

Individuals with a capital transaction with total consideration greater than €700k and total capital losses (current year plus brought forward) greater than €500k

Individual with total property transactions value greater than €3m over the 3 most recent years

Industrial Development Authority supported entities, Research and Development claims entities and Knowledge Box Development claims entities

Business Division

Entities registered for VAT, RCT, C&E, Excise License

Entities with trade or professional income

Proprietary Directors and Subsidiaries/Parent of Business Division companies

Personal Division

Individuals with PAYE only

Entities with no trade or professional income

- Trusts • Charities • Sporting Bodies

Cases not meeting the assignment criteria for any of the new operational Divisions i.e. PREM only, CAT only, LPT only, etc

| Personal Division | Business Division | Medium Enterprises Division | High Wealth Individuals Division | Large Corporates Division |
|------------------------------|---|--------------------------------------|---|--|
| PAYE Modernisation Branch | Service Branch | Accountancy, Legal & HWI Branch | High Wealth Individuals Branch | Service Branch |
| PAYE Service Branch | Service Branch | Agriculture, Health & Tourism Branch | High Wealth Individuals Branch | Multi Tax Audit Branch |
| PAYE Service Branch | Compliance Branch Cork | Construction Branch | High Wealth Individuals Branch | Transfer Pricing Audit Branch |
| Self Assessed Service Branch | Compliance Branch Dublin City Centre, North City | IT, Science & Finance Branch | High Wealth Individuals Branch | Alcohol, Tobacco & Multiples Branch |
| Self Assessed Service Branch | Compliance Branch Dublin South City, Dun Laoghaire Rathdown | Manufacturing Branch | Financial Services (Pensions) Branch | e-Audit, Customs & PREM Audit Branch |
| Compliance Branch | Compliance Branch Galway, Roscommon | Motor Transport & Utilities Branch | | Property, Construction & General Manufacturing Branch |
| LPT Branch | Compliance Branch Kildare, Wicklow | Non-Resident & Online Trading Branch | | Natural Resources, Food & Leisure Branch |
| Stamping Branch | Compliance Branch Kilkenny, Waterford, Wexford, Carlow, Laois | Retail Branch | | Financial Services (Banking) Branch |
| | Compliance Branch Limerick, Clare, Kerry, Tipperary | Wholesale Branch | | Financial Services (Insurance) Branch |
| | Compliance Branch Louth, Cavan, Monaghan | Revenue Technical Services Branch | | Information, Communications & Technology Branch |
| | Compliance Branch Mayo, Sligo, Donegal, Leitrim, Longford | | | Information, Communications & Technology Branch |
| | Compliance Branch South Dublin, Fingal | | | Motor, Oils & Transport Branch |
| | Compliance Branch Westmeath, Offaly, Meath | | | Life Sciences (Biotechnology, Pharmaceutical & Medical) Branch |
| | | | | Financial Services (Financial & Investment Funds) Branch |

Open Audits: In general remain with the Caseworker (Appeals with home Division)

Audit History: Not impacted by Realignment

Contact Numbers

- Contact locator has been updated
- Exceptional contacts will be updated

My Enquiries has been updated

Changes Take Place Over Time

No Changes to Office Locations

Segmented Approach to Management of Revenue Case Base -
“Know Your Case Base” - 2019 Business Planning Q4 2018 -
New Approaches?

Review Q1 2019

