

# Revenue



LCD Customs Audits in 2021 and PREM issues  
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- Overview of Customs Audits
- E-Audit is our default type of Customs audit – faster less invasive for business

# SELECTION AND SET-UP OF A CUSTOMS AUDIT REMOTELY

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- Risk profiling and selection of case - Auditors have remote access to all Revenue applications.
- Risks are primarily identified from an internal data analysis tool - CRISP
- Initial contact - via telephone giving the company the required 21 days notice of an audit – communications is key to success.
- The Audit Notification letter is issued via secure email – MyEnquiries / TLS – Hard copy by post



- Risks mainly arise under
- Origin
- Classification
- Valuation and
- Special Procedures

# CONDUCTING THE AUDIT REMOTELY

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- The initial interview is now held via Skype for Business / Microsoft Teams
- Pre-E-Audit meeting held & RFTS utilised for data transfer
- SAD supporting documentation via secure email
- Original Documents still required in some instances eg Original Certificates of Origin required under EU legislation
- Closing the audit via SKYPE - issue Closure Letter

# ADVANTAGES/ DISADVANTAGES OF CARRYING OUT CUSTOMS AUDITS REMOTELY

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## **ADVANTAGES**

- More focused meetings
- Advance prep by companies
- Flexibility

## **DISADVANTAGES**

- No face to face communication
- No physical examination of
  - Goods
  - Procedures



# The Brexit Effect –LCD only

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- Estimates indicate a potential 28.5% increase in imports for LCD companies
- Expect a doubling of case-base for the Customs Team.



- The Reconciliation Process mid-March 2021.
- End of June 2021 review by employers
- Reconcile paid to employer and the actual amount due.
- Lower of amount due per the rules of the scheme and the amount paid to employee
- Transitional Phase €410





- Liability may be “Warehoused”
- Information provided by the employer.
- Any concerns re. amount.
- Review the subsidy data submitted.
- Rectify prior to 30 June 2021.



- Corrected data will be reconciled immediately.
- The total payslips is approximately 560,000.
- Each individual; payslip is reconciled.



- EWSS is simpler.
- A payment is made for each employee but no obligation on employer to pass it on.



- Real Time Interventions for PREM – New Way
- Current year – say audit commences April 2021 – it will, likely, be for Q1 2021.
- Analysis tool developed to analyse PMOD Data for Risks.
- Intervention will identify other risks.

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The End