

Large Corporates Division

Assistant Secretary

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Office of the Revenue Commissioners

Ballaugh House

73/79 Lower Mount Street

Dublin 2

Divisional Office & Customer Service Branch – Mary Breen

Ballaugh House, 73/79 Lower Mount Street, Dublin 2

House management for Mount St Complex, Health & Safety management, IT management & Support, LCD Case Base management & oversight, LCD HR issues, Training, FOI & Data access management, Management reporting, LCD secretariat services.

Customer Service and processing of PAYE Dispersations, Letters of Tax Residence, Assignees, CT & VAT Refunds, Exclusion Orders, Stamp Duty, CG50, VAT 56B Applications, VAT Groups, Withholding Tax Claims, RCT and Help to Buy scheme.

Transfer Pricing Audit 1

Richard Lombard - Principal Officer

Ballaugh House, 73/79 Lower Mount Street, Dublin 2

**Risk-driven transfer pricing audits and other compliance interventions across the LCD and MED case bases.
The provision of operational transfer pricing technical assistance to Sectoral Branches in LCD and MED.**

Transfer Pricing Audit 2

Aidan O'Connor - Principal Officer

Ballaugh House, 73/79 Lower Mount Street, Dublin 2

**Risk-driven transfer pricing audits and other compliance interventions across the LCD and MED case bases.
The provision of operational transfer pricing technical assistance to Sectoral Branches in LCD and MED.**

**E-Audit, Customs, PREM & AEOI Branch
Customs Control Unit
Vincent Walsh - Principal Officer
85/93 Lower Mount Street, Dublin 2**

Customs Administration, management and control of customs authorisations and special procedures. Customs Audits, Centre of Excellence for Customs Valuation. PREM audits and PMOD real time interventions. E-Audit Support for LCD Branches, other Divisions and IPD.

**Property, Construction & General Manufacturing Branch GCD 80
Eoin O'Domhnaill - Principal Officer
Revenue House, Blackpool, Cork**

Property groups which are trading as Irish Real Estate Investment Trusts; groups in the wider construction sector, both property and infrastructure developers and very large suppliers of goods and services to the Irish construction industry; and general manufacturing entities, i.e., large-scale manufacturers not in life sciences, ICT, energy, etc., which are not dealt with in other GCDs.

**Alcohol, Tobacco & Multiples Branch GCD 81
Mary Giffney - Principal Officer
85/93 Lower Mount Street, Dublin 2**

**Whole case management for cases operating in the Drinks, Tobacco, Retail and Outsourced Services Sectors.
Tobacco and Alcohol excise control work.**

Natural Resources, Food & Leisure Branch GCD 82

Ellie Cuffe - Principal Officer

Sarsfield House, Francis Street, Limerick

**Energy, Mining, Food Processing, Manufacturing and Distribution of Food
(Manufacture of fertiliser and distribution of animal feed are included), Hotel Groups, Media, Betting**

Financial Services (Banking) Branch GCD 83

John Fitzpatrick - Principal Officer

Ballaugh House, 73/79 Lower Mount Street, Dublin 2

Banks regulated in any jurisdiction, Money makers with MIFID (Markets in Financial Instruments Directive) licenses and some cases with e-money licenses.

Financial Services (Insurance) Branch GCD84

Lena McNamara - Principal Officer

Ballaugh House, 73/79 Lower Mount Street, Dublin 2

Insurance & Reinsurance/Captives, General Insurance, Life Assurance cases

Financial Services (Financing & Investment Funds) Branch GCD 91,93,94,95

**Maeve O'Malley - Principal Officer
Geata Na Cathrach, Fairgreen, Galway**

Section 110 companies (GCD 91): Companies that have submitted a valid S110 notification to the LCD authorised officer.

Aircraft Leasing (GCD 93): Companies engaged in the purchase and sale, leasing (operating and finance) and/or financing the purchase or lease of aircraft/parts. Non-regulated financial service companies/groups (GCD 94).

Funds (Investment Undertakings)/IREFs/Fund Managers & Administrators (GCD 95): These entities must be regulated by the Central Bank of Ireland.

Information, Communications and Technology Branch 1 GCD 86

**Áine Blackwell - Principal Officer
Ballaugh House, 73/79 Lower Mount Street, Dublin 2**

Whole case management, including the customer service, compliance, and intervention function for a portfolio of cases (CCF and non-CCF) comprised of the largest business customers in the Information, Communications and Technology sector in Ireland.

Information, Communications and Technology Branch 2 GCD 97

**Áine Gorman - Principal Officer
Ballaugh House, 73/79 Lower Mount Street, Dublin 2**

Whole case management, including the customer service, compliance, and intervention functions for a portfolio of cases (CCF and non-CCF) comprised of the largest business customers in the Information, Communications and Technology sector in Ireland.

Motor, Oils & Transport Branch GCD88
Principal Officer – Siobhan McCreesh
85/93 Lower Mount Street, Dublin 2

Road Fuel Manufacturers/Wholesalers & Retailers, Car Dealers, Airlines and domestic passenger & freight transport

Life Sciences Branch GCD 90
Helen Caulfield - Principal Officer
Ballaugh House, 73/79 Lower Mount Street, Dublin 2

Biotechnology, Pharmaceutical & Medical Devices: API (active pharmaceutical ingredients) manufacturing, R&D, finishing and packaging pharma products, biologics, and medical devices manufacturing.

Group breakdown in LCD						
Branch	Total	Non CCF	Eligible for CCF	CCF	% Eligible CCF	Companies with live Tax Registrations
LCD – 80 PCGM	63	59	52	4	7.69%	859
LCD – 81 ATM	55	37	26	18	69.23%	568
LCD – 82 NFL	57	42	53	15	28.3%	2095
LCD – 83 Banking	100	84	55	16	29.09%	618
LCD – 84 Insurances	89	73	54	16	29.63%	845
LCD – 86 ICT1	59	49	29	10	34.38%	323
LCD – 88 MOT	57	43	56	14	25%	576
LCD – 90 LS	61	48	52	13	25%	687
LCD – 91,93,94,95 FIF	361	359	53	2	3.77%	11004
LCD – 97 ICT	57	45	59	12	20.34%	438
Grand Total	959	839	443	120	27.09%	18013