

# Summary Note of the Annual Branch Network Meeting between the Irish Tax Institute and Revenue's Personal Division

9 October 2024

Revenue Offices, 15 Upper O'Connell Street, Dublin 2

## 1. Overview of Personal Division

Revenue provided an organisation chart of the Senior Managers in the Division (available at Appendix 1). There have been some changes to the Division since the last Branch Network Meeting in 2023. There are now six Branches in Personal Division following consolidation of some Branches and the transfer of two Branches (which related to systems supports and developments and VIMA, OSS and IOSS) to the Collector General's Division.

## 2. PAYE Case-base: Areas of focus for Revenue and practitioner feedback

### PEOYR Update

Personal Division provided an update on their PAYE End of Year Review (PEOYR) of the 2020 tax year, which is now concluding. Approximately 11,000 Automatic Statement of Liability (AutoSoL) letters issued in September with a further 12,000 AutoSoL letters to issue by the end of 2024. Revenue will collect underpaid tax for 2020 by coding the underpayment forward over 4 years through an adjustment to the individual's tax credits. Any remaining AutoSoL will issue before Revenue Payroll Notifications (RPNs) are released to employers for January 2025.

Receipt of TWSS and COVID-PUP payments are the main reason for underpayments in 2020. Other reasons for underpayments could be where particular tax credits are no longer applicable due to a change in a job or circumstances.

Revenue will be proceeding to pursue underpayments in respect of 2021. Revenue may roll the collection of underpayments for 2021 and subsequent years into a single sum. In the PEOYR campaign, letters also issued to taxpayers who had overpaid tax according to their preliminary end of year statement for the tax years under review. A significant number of these taxpayers did not engage with Revenue despite numerous contacts.

Revenue has reviewed and adapted its correspondence to ensure its communications are as clear as possible. If a taxpayer does not engage with Revenue and submit an income tax return, any overpayment due cannot be processed.

Attendees discussed possible reasons for non-responses when the taxpayer appears to be in a refund position. However, an increasing number of PAYE taxpayers are engaging with Revenue since the introduction of PMod and following the introduction of new tax

credits. Revenue envisages that over time almost all PAYE taxpayers would file an income tax return on an annual basis to finalise their tax position each year.

### **Share Schemes RTSO 2023: Update on activity**

The National Share Schemes Project led by Personal Division has involved a large number of cases across the full range of compliance interventions. This included issuing a large number of Level 1 compliance interventions. Responsibility to pay the tax on gains on the exercise of share options has moved to the employer from 1 January 2024. However, work on the project will continue in relation to prior years. A new batch of Level 1 compliance intervention letters will issue by the end of 2024.

Revenue has generated a significant yield from these interventions with nearly 90% of cases resulting in a tax liability. Revenue considers from the cases examined that in many instances employees were not aware of the tax implications of share options.

While employers' feedback to Revenue has been that employees are made aware of their tax obligations, this is not being evidenced in Revenue's compliance interventions. Many employees have said they were not advised of their obligations in relation to filing and paying the relevant tax, which for some has resulted in significant liabilities owing to Revenue.

Revenue used data it received through employer returns, automatic exchange of information (AEOI), and other third party sources in selecting interventions.

The tax risks associated with share options are not limited to Relevant Tax on Share Options (RTSO). Revenue also reviews tax returns for tax on dividends associated with the share options and capital gains tax (CGT) on share disposals. For example, if dividends cease to be declared Revenue will cross-check whether a disposal for CGT purposes has been declared.

Some taxpayers issued with Level 1 compliance intervention letters have not responded. This has resulted in Revenue escalating cases to Level 2 interventions. Revenue noted its expectations that taxpayers fully engage in response to Level 1 compliance interventions. Revenue will pursue those who do not respond.

Revenue reviewed the Form RSS1 submitted by employers as part of the project and have identified errors. In some cases, employers filed the incorrect form and instances of non-filers have also arisen and are being pursued.

### **Activity in relation to PAYE Agents and related Guidelines**

Revenue undertakes an assurance programme in respect of PAYE agents. This does not relate to the tax compliance affairs of the agent, which would be a matter for the appropriate business-related Division. Personal Division's activity is focused on agent adherence to Revenue's [Guidelines for Agents and Advisers Acting on Behalf of Taxpayers](#), for example, in relation to the agent-link process. Revenue conducts both

calls/contacts and visits in its monitoring of the sector with a programme of visits conducted countrywide.

Feedback from taxpayers on their engagement with PAYE agents is one source of information that influences case selection. For example, Revenue may wish to confirm that the agent has adhered to the Guidelines. Learnings from Revenue's visits and contacts will inform any updates to the Guidelines, where deemed necessary.

### **Split Year Residence in-year notification in MyEnquiries<sup>1</sup>**

Practitioners noted that the Institute had provided some comments and raised areas for clarification on a Draft Procedural Note provided to the TALC Direct/Capital Taxes Subcommittee on the Split Year Residence (SYR) authorisation process. Practitioners reiterated concerns about the evident change in Revenue practice from the perspective of practitioners, as claims were processed for many years despite the fact that in-year notifications had not been submitted. However, Revenue Legislation Services (RLS) has outlined its view that processing of claims without an in-year notification was never accepted Revenue practice.

Revenue confirmed that a PAYE taxpayer can submit a claim for Split Year Residence via myAccount. This notification must be made during the year of arrival/departure, as appropriate.

The taxpayer must confirm:

- (1) Their date of arrival/departure, and
- (2) the intended duration of time for which they will be present/or absent from the State, as appropriate.

MyAccount uses AI to direct queries, so it is important that the taxpayer includes the words 'Split Year' in the text. An auto-response will issue from Revenue in response to the taxpayer's enquiry. It is essential that the notification from the taxpayer includes the date and intended period of presence/absence from the State. Otherwise, the notification from the taxpayer will not be treated as a valid notification for the purpose of section 822 TCA 1997. The auto-response from Revenue will state the details required.

Considering taxpayers may be submitting the notification directly to Revenue, rather than through an agent, practitioners noted it will be essential that taxpayers are clear what must be included in their communication to Revenue.

Practitioners queried whether Revenue would continue to accept a single SYR notification covering a number of taxpayers. For example, firms who assist employers relocating staff to/from a parent company may wish to submit a full list of employees for

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<sup>1</sup> The meeting preceded the publication of Finance Bill 2024. The Finance Act amended section 822 TCA 1997 and removed the mandatory requirement for an in-year notification to Revenue by individuals arriving into or departing from the State from 1 January 2025.

whom SYR is sought before the year end. Revenue noted potential concerns regarding GDPR if details for multiple employees were submitted under a single tax number. However, Revenue agreed to consider whether a bulk upload could be facilitated and will revert. Revenue will also supply a copy of the text of the auto-response. [The text is provided in Appendix 2].

Practitioners raised concerns about taxpayer awareness of the requirement to submit an in-year notification in the year of arrival/departure, particularly taxpayers who do not have a tax agent. This cohort may not become aware of SYR in sufficient time to comply with the in-year notification requirement. Clear and visible communication on the requirement on the Revenue website is therefore important.

Revenue will review the Procedural Note on Split Year Residence, referenced above, to ensure the two mandatory pieces of information required to make an in-year claim (as outlined above), are included.

Revenue requested practitioners to outline their concerns and issues raised regarding in-year claims in writing and the specific request regarding a bulk upload in a follow up note to the meeting.

### **Scope to Streamline Treaty Relief Claims**

Practitioners outlined experiences of claims where detailed information was sought by Revenue in circumstances where practitioners considered the requests excessive. For example, where Revenue caseworkers request evidence in every case involving a claim for double taxation relief under a tax treaty based on the employee's workdays in the State.

Practitioners expect that Revenue would request additional information in a proportion of claims, however, practitioners and employers are surprised where requests are made in every claim e.g. where letters from the employer confirming an employee's workdays in the State are sought for every employee on foot of a relief claim. The claims are made on a self-assessment basis through the Form 11 tax return. The information requests generate additional administrative costs for employers and taxpayers to obtain a refund of tax paid.

Revenue noted that the refunds in these cases tend to be substantial in amount and therefore, Revenue will require verification that the refund is due. Revenue requires verification that the workdays are apportioned correctly in order to adjust the PAYE liability and process a refund, if due.

Revenue has noted instances where employers are reluctant to provide confirmation of an employee's workdays, when requested. Revenue considers the employers should be willing to confirm this information, as employers are responsible for correctly operating PAYE. Practitioners reiterated that the return is filed on a self-assessment basis by the taxpayer. However, Revenue expects the employers to supply the requisite confirmation requested to enable Revenue to apply the correct workdays apportionment and process the refund.

Practitioners noted that employers may deduct excessive PAYE while the individuals in question have paid foreign tax, so timely processing of a refund is needed. Practitioners expect that this issue will become more prevalent given the change in treatment of share options. For example, an employer may apply PAYE to the full gain on a share option exercised by an employee for simplicity, but a lesser amount may actually be liable to Irish tax.

Revenue asked practitioners to include some information on the issues being experienced in a follow up note to the meeting.

Revenue remarked that they had discussed internally an API development with their IT colleagues to establish if the relevant data in relation to shares could be extracted from computer systems. However, this has proved challenging. Information may be kept on different systems in a company e.g., payroll, HR, Finance and systems may not be integrated. Any API development would also involve a very substantial systems development. Revenue will continue to examine opportunities for small IT developments that would support compliance.

## **Updates to the eForm 12**

### **Inclusion of CGT on the eForm 12**

The absence of a facility for a PAYE taxpayer to declare CGT online was discussed. Inclusion of CGT on the eForm 12 has been a common request to the Institute from its members. Personal Division is similarly keen to facilitate online filing of CGT through myAccount. In the short term, Revenue's preference is the development of an online Form CG1.

The facility to register for CGT will be added to myAccount in November which Revenue considers will be a beneficial step. There is a lot of interaction between the Division and taxpayers in relation to CGT forms and payments and Revenue is examining scope to reduce contacts.

Practitioners asked about areas of interest to Revenue in obtaining feedback on assisting CGT compliance, considering the current limitations on funding of IT developments. The most common CGT compliance issue raised by practitioners with the Institute relates to having two payment dates each year for CGT. The Institute has raised this with the Department of Finance acknowledging it is a policy matter and therefore, outside of Revenue's remit. Revenue noted that it will be examining pain-points on the system and form completion errors etc. and will communicate on areas where feedback would be welcome as Revenue's work progresses.

### **IT issues raised by practitioners**

*Changing from separate to joint assessment:* Revenue is examining an IT fix for a systems issue that occurs in cases where a couple changes their basis of assessment

from separate treatment to joint assessment. Currently, the system requests that the prior year return is re-filed on a joint assessment basis.

*Facility to update Revenue's systems to reflect the taxpayer's status for aggregation relief claims:* Claims for aggregation relief on the tax return may relate to individuals who are recorded as single on Revenue's records. Revenue noted if an individual is recorded as single on its system, proof of marital status would be required.

*Greater scope to edit the online form:* Practitioners noted the limitations in the online form, for example, to reflect an apportionment of workdays, as discussed earlier, and to remove tax credits in relation to non-residents. For example, the age credit may be allocated to a non-resident non-executive director each year, but they may not be entitled to the credit and a request must be made each year to amend the RPN to remove the credit. Revenue noted the matter and requested feedback on the types of tax credits where this issue arises.

Revenue noted that an IT development in relation to the allocation of workdays will be considered. However, it is not a development that can be progressed in 2024.

### **3. Compliance activities in relation to both PAYE and non-PAYE income**

#### **Rental income**

The Division gave an update on their compliance activity and priority areas for the year ahead. Rental income will remain an area of ongoing focus as it is one of the largest source of non-PAYE income in the case-base. To date, the focus has been on taxpayers with high levels of expenses claimed, with Revenue checking computations and reviewing supporting information. Revenue's focus has moved to landlords who are not declaring their rental income including those with sublet arrangements. Revenue has access to a wide range of data to help it to identify landlords who are failing to declare their rental income.

Revenue emphasised the requirement for taxpayers to record rental income and expenses on a property-by-property basis. The tax legislation specifies that deficiencies and surpluses must be calculated in this manner. During the extensive compliance project conducted to date, Revenue noticed a pattern of delays and apparent difficulties in supplying these computations and information when requested by Revenue.

Revenue will initiate interventions in respect of rental income at all levels of the Compliance Intervention Framework (CIF), including Level 3 interventions where serious risks are identified. The level selected depends on taxpayer behaviour.

#### **Charities/ Sports Bodies**

Personal Division is responsible for the administration of the charitable exemption and the overall tax compliance of charities/ sports bodies e.g. GAA up to county level but not the national bodies. Compliance activities in relation to charities and sports bodies comes within the CIF. Key areas of focus include VAT, PREM compliance, the Charitable

Donation Scheme and the relief for donations to sports bodies. Revenue also makes charities aware of the VAT Compensation Scheme and their tax obligations and has conducted webinars with national groups.

Contract of and contract for service issues have been noted in both the charities and sporting sectors. Revenue advised that the Division has considerable engagement with the stakeholders in these sectors. Revenue also has contact with the National Sports Bodies.

Practitioners asked whether questions specific to charities are being raised with Revenue in relation to the Enhanced Reporting Requirements (ERR). Revenue noted that the Tax and Duty Manual (TDM) was updated regarding reportable benefits made to volunteers. Since then, the questions received reflect common employer queries on ERR.

### **CAT Non-filers programme**

Personal Division undertakes a CAT non-filer compliance programme. This relates to undeclared CAT liabilities and also cases where a filing obligation exists even if CAT is not due. For example, where there is a significant gift/inheritance that dilutes an individual's tax-free threshold(s). The information to be returned is important for Revenue's recording of prior benefits.

In some cases, significant undeclared CAT liabilities have arisen. CAT debt collection is now dealt with by the Collector General's Division and subject to the same debt management procedures as other tax heads.

## **4. CRBOT: Request for update and practitioner queries**

The Institute submitted a list of members' queries in relation to the Central Registration of Beneficial Ownership of Trusts (CRBOT) in advance of the meeting to raise with the Registrar of Trusts. The Registrar provided a brief update at the meeting in response to these queries and provided a written response subsequently to technical issues on using the system.

***Scope for work around where a large number of beneficial owners need to be registered:*** A bulk upload can be facilitated on request, where the trust has more than 50 beneficial owners. To perform a bulk upload, firstly register the trust on the CRBOT in the normal manner with a single beneficial owner to obtain a trust register number, then contact the Trust Team who will provide a spreadsheet to capture the details of all other beneficial owners. Guidance notes on how to complete the spreadsheet will also be provided.

The initial request and the completed spreadsheet should be submitted through MyEnquiries. Once the Trust Team advise that the bulk upload has been completed, the trustee/presenter needs to check the registration on Revenue Online Services (ROS) to

ensure that there are no errors. It remains the responsibility of the trustee to ensure that the registration details are complete and accurate.

**Clarity on how to transfer the agent access to another agent:** The process for transferring the agent access to another agent, is detailed in paragraph 7.16 of the [CRBOT Troubleshooting & User Manual](#).

**Instances where forms completed, submitted and notification numbers issued but the returns did not appear in the listing of trusts in the Trust Register Functions:**

When making changes to the register it is necessary to save the changes before moving forward. By way of example, when adding or amending beneficial owners, the user must click save at the end of completing the page. This generates a new page for the next beneficial owner, again this page needs to be saved before moving on.

A detailed explanation of this process is included at 7.4 of the [CRBOT Troubleshooting & User Manual](#). Where a presenter or trustee is experiencing difficulties in using the system, they should contact the Trust Team directly detailing the specific issue, via MyEnquiries on ROS or myAccount. To contact the CRBOT Team, please ensure the relevant titles below are selected for both dropdown menus in MyEnquiries:

- Select 'Trust Register (Central Register of Beneficial Ownership of Trusts)' from the menu 'Enquiry relates to' and
- under 'More specifically' please select 'General Query'.

**Progress on a simplified process for UK trustees:** Revenue acknowledged the patience exercised by agents regarding the issues that have arisen in respect of non-resident trustees. Simplification of the process has involved an IT development. A solution is currently being tested in a small pilot. If the solution operates successfully during the pilot, Revenue will make this simplified process publicly available. The guidance and website will be updated in due course.

**Current approach to compliance and application of fines:** Up to now, Revenue has been involved in outreach activity to help ensure trustees are aware of their obligations. Revenue's approach has now moved to compliance related activities to ensure the obligations are complied with. The CRBOT team have started to visit trust company service providers to understand how they are managing their CRBOT obligations and will be extending these visits to others with CRBOT responsibilities.

Revenue is not responsible for policing AML compliance. Its focus is on compliance with the obligations under CRBOT. However, Revenue noted the obligations under the *Criminal Justice (Money Laundering and Terrorist Financing) 2010* for designated person when entering a business relationship with a relevant trust to ascertain that information concerning the beneficial ownership of the customer is entered in the relevant trust's beneficial ownership register or in the CRBOT, as the case may be.

AML Regulations give designated persons access to trusts information for due diligence checks. The AML regulations also place an obligation on designated person to deliver, in



a timely manner, a discrepancy notice to the Registrar where they form the opinion that there is a discrepancy between the information contained in a trust beneficial ownership register and the central register of beneficial ownership of trusts. The Registrar will consider and apply the notice in line with the regulations.

Revenue is adopting a risk-based approach in its compliance activities. However, every in-scope trust must be registered. It is recognised that trusts are used more frequently in Ireland than perhaps in other jurisdictions and the scope of CRBOT is broad. However, the obligations remain and registering in-scope trusts is essential. Failure to comply with the obligations is an offence. On summary conviction, the trustee can be a) liable to a Class A fine or b) on conviction on indictment, to a fine not exceeding €500,000.

***Whether further exclusions from registration are planned:*** Revenue noted that CRBOT is a European-wide compliance requirement mandated by EU law. Therefore, any amendment to its scope would involve engagement between the European Commission and the Department of Finance.

Practitioners queried whether trusts established for the purposes of an Approved Profit Share Scheme (APSS) or share clog schemes need to be registered. Revenue confirmed express trusts are in scope unless otherwise excluded. For example, APSS trusts are excluded but as a general rule, all trusts need to be registered including those involving sports clubs, community centres etc.

The Institute will engage with Revenue on ways to update members on developments to the IT systems and other important reminders of the requirements.

## **5. Capital Taxes Modernisation Service for Compliance**

Revenue has established an internal Capital Taxes Modernisation Team. At divisional level, Personal Division has been examining scope for synergies between Stamp Duty and CAT and identified cross-learnings and similar types of issues arising, notwithstanding the different tax heads involved. A development is at scoping stage to deal with matters regarding the IT38 relating to its interaction with the SA2. Revenue will update the Institute on this development in due course.

Revenue is open to suggestions for further IT developments which would reduce the need for telephone contact by taxpayers and agents. Revenue is also examining ways to address basic CGT queries through external communication campaigns and mapping the taxpayer journey to identify pain points and issues driving contacts.

Revenue noted that the IT fixes to implement the recent Stamp Duty rate changes announced in the Budget would be available shortly.

Practitioners raised delays in obtaining solicitor clearance in death cases. The Institute is pursuing the reconvening of the TALC Letters of No Audit (LONA) TALC subgroup, which had met before the introduction of the new clearance process, for a one-off meeting to discuss how the process has bedded down.

While the processing of clearances is not unique to Personal Division, feedback to the Institute has been that clearance cases involving Form 12 individuals can prove more difficult to progress than Form 11 cases and take longer to expedite. Therefore, the Institute has sought to reconvene the LONA subgroup. This may help to identify and resolve problem areas, address misunderstandings and map out a step-by-step approach to reduce contacts on these cases.

The Division noted that it has engaged with executors and other parties to better understand the handling of death cases and potential pain points. Addressing any communication gaps to ensure cases are dealt with more effectively is always an area of interest. Revenue will liaise with the relevant personnel in Revenue's Accountant General and Strategic Planning Division (AG&SPD), who managed the LONA subgroup with any relevant feedback.

## **6. LPT Compliance Update**

A focus on compliance activity in relation to the Local Property Tax (LPT) will increase in 2025. The Division has established a dedicated compliance team in the Branch for LPT which will conduct primarily Level 1 compliance interventions under the CIF. Level 2 interventions may also be initiated.

Taxpayer behaviour will dictate the level at which an intervention is opened. In instances where taxpayers are filing their LPT returns but not paying the LPT, Revenue will pursue penalties where required. Revenue has also recommenced debt collection procedures, which will be ramped up in January 2025.

Areas of risk include the valuation of the property. Revenue has generated significant LPT yields in compliance (50/60% yield). It has examined disparities in LPT valuations where the band selected by the property owner was reduced by more than three bands following the revisions to the bands from 2022.

Revenue has also noted unusual patterns in compliance e.g. taxpayers paying a sizeable surcharge on their income tax return but not paying the LPT (which would cap the surcharge). Revenue has observed property owners with multiple property not paying LPT despite having significant residential property assets. In some cases, property owners are paying LPT for fewer properties than they declare on their LPT return.

Practitioners noted that instances arising where a return is filed but LPT payments are missing may be due to oversight by the property owner. Practitioners have come across cases where a busy property owner simply forgets to make the payment and think they are compliant as they filed the return.

Revenue stated that it will take a risk-based approach to compliance activities with due care exercised in relation to cases involving individuals solely in receipt of income from the Department of Social Protection. Revenue expects the volume of LPT compliance interventions to increase from January 2025.

Revenue has commenced the process of modernising the LPT portal which will enhance communication with taxpayers around payment and return obligations, making it easier to file and pay.

## **7. Update on VRT Developments**

The weight ratio requirement for battery electric vehicles to qualify for the VRT rate of €200 is being reduced from 130% to 125% with effect from 1 January 2025.

The VRT rate for a category B vehicle (commercial vehicles with a weight not exceeding 3.5 tonnes) is 13.3%. Following Budget 2025, a new rate of 8% is being introduced for category B vehicles with CO<sub>2</sub> emission of less than 120 grams per kilometre. This new rate will apply from 1 July 2025.

A VRT statistical code is required to register a vehicle in Ireland to pay VRT. A new system was released this year, which has streamlined the process for issuing these codes. An update to the VRT Calculator was released in September. The calculator provides VRT estimates for a range of Makes and Models.

## **8. AOB**

### **Flat-rate expenses**

Revenue noted that flat-rate expenses will no longer be automatically carried forward to a taxpayer's Tax Credit Certificate for the 2025 tax year onwards. Instead, a taxpayer will need to claim their flat-rate expenses online on myAccount. Their myAccount record will display the flat-rate expense the individual availed of in the prior year, but the individual will have to proactively claim the expense if it is applicable to the current year.

In many cases, a flat-rate expense may have been carried forward for several years and may no longer be applicable to the job held by the taxpayer. For that reason, it is appropriate that a taxpayer has to select the expense each year. Revenue has reviewed the flat-rate expense regime to address certain anomalies, such as different rates applying dependent on the individual's gender and to increase certain rates.

Revenue acknowledged that the requirement to claim a flat-rate expense each year will impact a large number of employees. Revenue will be conducting a targeted communications campaign with the relevant sectors to ensure taxpayers are informed.

### **Pay & File**

Revenue noted that 238,000 income tax returns have been filed as of 8 October 2024. Revenue closely monitors their systems and return filing throughout the period.

### **MyEnquiries forthcoming development**

Revenue is currently designing and testing a system to provide an expected response time to customer enquiries based on the performance of other similar enquires. It is anticipated that the system will be tested in the live environment in December 2024 with a view to a rollout across all areas during 2025. A full brief on the proposal will be provided at the first meeting of Main TALC in 2025

Practitioners queried whether this new status update will be applied to queries submitted in advance of the launch of the new system. Revenue advised that they would confirm the position in due course.

### **Vacant Homes Tax**

Regarding the Vacant Homes Tax (VHT), the Division reminded that it is a self-assessed tax. Last year, Revenue wrote to individuals who according to Revenue's records may have owned a vacant property. In September, Revenue sent notices to all owners who declared a liability in the first chargeable period, reminding them that the due date for the VHT return second chargeable period ending 31 October 2024 is November 7, 2024.

Where a property was not declared vacant in the prior chargeable period, but comes within scope in the current chargeable period, a VHT liability arises. Revenue highlighted that owners whose properties were not within scope in the first period will not have received a reminder notice. The VHT return date for the 12-month chargeable period ending 31 October 2024 is 7 November 2024

## Appendix 1

### **Overview of Personal Division – Structure**

**Assistant Secretary– James Twohig**



## Appendix 2

**After the meeting, Revenue provided the text for the auto response in respect of Split Year Residence notifications, as follows:**

*“If you wish to apply for Split Year Treatment you must notify Revenue in writing in the year of Departure/Arriving to Ireland. It will not be granted unless the request for same is submitted in the year of arrival/ departure. You can submit your notification through MyEnquiries.*

*Please provide the following information:*

*[-] The date of arrival/ departure from Ireland.*

*[-] Intended length of time you will be spending abroad or intended length of time you will be spending in Ireland.*

*Please note, Split Year Treatment can only be applied once we receive your Income Tax Return for that year. If you have already provided the above information, or if your correspondence is in relation to another matter, it will be processed in date order by a Revenue caseworker.”*