



**Mr. Jim Ryan,  
President,  
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Dublin 2.**

**19 June 2009.**

**Dear Jim,**

**Subject ITI Survey on Tax Refunds**

Thank you for your letter to our Chairman, Ms. Josephine Feehily dated 8 June 2009.

As we previously acknowledged at this year's joint conference and at TALC, we recognised that there was a need to review our approach to the processing of refunds. Your survey material will feed into that review, which is ongoing. Measures have been identified that should improve the process. Some of these measures will be implemented by the end of August and others by the end of December 2009. The following sets out our plans on these issues for remainder of 2009.

*End of August 2009*

- The clearing period that applies to CT refunds will be eliminated
- A number of refunds are delayed as we do not have a record of bank details. A letter is issued to customers seeking the required details but on occasions it can take a number of reminders before we receive a reply.
- We will identify cases for which Revenue does not have bank details and proactively contact customers to obtain the required information.
- Our computer system will also be revised to issue a copy of the letters seeking bank account details to the customers agent.
- Pending the complete review mentioned below, I intend implementing interim changes to our administrative procedures following discussions with my regional and LCD colleagues. These changes will temporarily reduce checking levels under the existing regime and will remain in place until the new approach is in place. These interim measures will be in place by mid-July.

*End of 2009*

- There will be a complete review of processing instructions with a view to taking a risk based approach. Changes identified will be implemented by the end of 2009. This timetable is necessary to fit in with our schedule of computer developments. We are looking at a new approach with greater emphasis on risk - based control and a move towards post-refund verification.



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However, it is important to say that where claims are very large, relative to the size of the business or where they arise in the context of losses, it is inevitable that a greater degree of pre-approval checking will happen.

Yours sincerely,

**Norman Gillanders.**  
**Assistant Secretary.**