

Member States capabilities in fighting tax crimes			
Relevant legal definition(s) of tax-related offences			
	Tax avoidance	Tax evasion	Money laundering
Ireland	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	Section 811 Taxes Consolidation Act 1997	Section 1078 Taxes Consolidation Act 1997	Money Laundering and terrorism financing Act - 2010 Sections 6 to 16
Nature of the offence	Civil	Criminal	Criminal
Objective element	<p>A transaction is a 'tax avoidance transaction' if regarding one or more of the following;</p> <ul style="list-style-type: none"> • the results of the transaction. • its use as a means of achieving those results, and • any other means by which he results or any part of the results could have been achieved, <p>the Revenue Commissioners form the opinion that</p> <ul style="list-style-type: none"> • the transaction gives rise to, or but for this section would give rise to, a tax advantage, and • the transaction was not undertaken or arranged primarily for purposes other than to give rise to a tax advantage. <p>A tax advantage is</p> <ul style="list-style-type: none"> • a reduction, avoidance or deferral of any charge or assessment to tax, including any potential or prospective charge or assessment, or • a refund of or a payment of an amount of tax, or an increase in an amount of tax, refundable or otherwise payable to a person, including any potential or prospective amount refundable or payable. 	<ul style="list-style-type: none"> • Evading or attempting to evade tax • Claiming or obtaining payments to which the person is not entitled • Providing false, incomplete or misleading information • Delivering an incorrect return • Aiding, abetting or assisting another person in making a false return 	<p>A person who:</p> <ul style="list-style-type: none"> • Engages in any of the following acts in relation to property that is the proceeds of criminal conduct: concealing or disguising the true nature, source, location, disposition, movement or ownership of the property, or any rights relating to the property; converting, transferring, handling, acquiring, possessing or using the property; removing the property from, or bringing the property into, the State; and • Knows or believes (or is reckless as to whether or not) the property is the proceeds of criminal conduct.
Mental element	Balance of probability	<i>Mens rea</i> or strict liability depending on the specific offence.	
Sanction	Payment of Tax avoided plus interest and surcharge/penalty	<ul style="list-style-type: none"> • Summary conviction: Fine of €5,000 which may be mitigated to not less than one fourth part of such fine or, at the discretion of the court, or to imprisonment for a term not exceeding 12 months (or both). • Conviction on indictment: Fine not exceeding €126,970 or, at the discretion of the court, to imprisonment for a term not exceeding 5 years (or both). 	<ul style="list-style-type: none"> • Summary conviction, to a fine not exceeding €5,000 or imprisonment for a term not exceeding 12 months (or both). • Conviction on indictment, to a fine or imprisonment for a term not exceeding 14 years (or both).
Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	N/C	N/C

Legal persons/natural persons	Both	Both	Both
Other information			Extends to corporate persons Attempt is also punishable Complicity

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Statistical data on tax avoidance, tax evasion and money laundering

Republic of Ireland	2010	2011	2012	2013	2014	2015	2016	Comments
MONEY LAUNDERING								
FIU: MLIU - An Garda Síochána Bureau of Fraud Investigation								Embedded with the national police force, An Garda Síochána
Human Resources								
Budget (€)								The FIU is part of Garda Bureau of Fraud Investigation and included within the GBFI budget allocation
Type of FIU								Police -based - does not deal with regulatory matters.
Total number of reports disclosed			12.390	15.242	18.302	21.682		
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)			12.390	15.242	18.302	21.682		
Including Unusual Transaction Reports								
Including Cash Transaction Reports								
Including Currency Transaction Reports								
Including External Transaction Reports								
Audits conducted								
Court Cases		3	4	4	8	14		Number of files received by the Office of the DPP in each year, (each file may contain more than one suspect) in which a charge of Money Laundering was directed. Charges may not be laid before the Courts in the same year that a prosecution is directed.
Total number of proceedings started								
Number of pending/unresolved court cases					1	7		
Total number of convictions for money laundering		2	4	3	7	6		These figures represent the number of convictions per file/case and not individual persons.
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal		1		1				
Number of court cases resolved in another way						1		
Number of court cases resolved in sentences		2	4	3	7	5		Includes suspended sentences
Amount of seized financial means								
Including natural persons								
Including corporate bodies								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								
OTHER TAX-RELATED OFFENCES								

Tax Avoidance Unit: Revenue's Large Cases Division (LCD) units on High Wealth Individuals (HWI) and Anti Avoidance									Revenue's Large Cases Division (LCD) has three dedicated tax Districts dealing with High Wealth Individuals (HWI) and Anti Avoidance. The most recent of these three Districts was established in 2015 and had a particular focus on examining the Irish connections with the "LuxLeaks" papers. As the Districts have integrated responsibilities across HWI customer service and compliance and for Anti Avoidance, it is not possible to provide a figure on resources, or associated budgets, engaged exclusively on Anti Avoidance. Large Cases Division also deals with the case management of the largest cases, including Multi-National Corporations and any Anti Avoidance issues that arise in respect of this case base.
Human Resources									
Budget (€)									
Number of cases investigated	280	0	0	14	483	160	40		
Number of Tax Audits conducted <i>on the grey economy</i>									Revenue does not hold statistics on audits of the 'grey economy'.
Taxes Debited on the basis of Audits <i>on the grey economy</i>									Revenue does not hold statistics on audits of the 'grey economy'.
Tax Evasion Unit: Revenue Commissioners									Action against tax evasion is undertaken by a range of multi-functional units across Revenue. It is not possible to provide a figure on the number of staff and the associated budget engaged exclusively on tax evasion.
Human Resources									
Budget (€)									
Number of incoming STRs			12.175	14.688	18.149	21.000	22.607		
Number of cases investigated				81	136	110	134		Cases undertaken as a result of STRs
Number of Tax Audits conducted									Revenue does not have specific information relating to the number tax audits conducted for tax evasion, however the estimated yield derived from investigations generated by STRs is contained below.
Number of Site Visits									Revenue does not have specific information relating to the number tax audits conducted for tax evasion, however the estimated yield derived from investigations generated by STRs is contained below.
Taxes Debited on the basis of Audits				€ 8.853.657	€ 27.171.774	€ 10.021.963	€ 6.576.474		Yield generated as a result of STRs
Number of tax offences reported									
Court Cases									
Total number of proceedings started	11	18	10	8	23	7	10		Number of cases that proceeded to court in the year in question.
Number of pending/unresolved court cases	17	21	13	15	25	16	16		Number of unresolved cases before the courts at the end of each year in question.
Total number of convictions for serious tax offences	7	16	25	10	16	18	8		
Including of natural persons convicted	7	14	21	10	16	18	8		
Including of legal persons	0	2	4	0	0	0	0		

Number of court cases resolved with an acquittal	0	0	0	0	0	0	1	
Number of court cases resolved in another way	0	0	0	2	4	1	0	Cases resolved by court imposing Community Service
Number of court cases resolved in sentences	7	16	25	10	16	18	8	
Amount of seized financial means	0	0	0	0	0	0	0	
Including natural persons	0	0	0	0	0	0	0	
Including legal person	0	0	0	0	0	0	0	
Including fines	3	9	10	2	5	1	3	Number of cases where court fines imposed
Amount of fines	€ 13.000	€ 50.300	€ 452.970	€ 9.750	€ 51.250	€ 1.250	€ 27.000	
Including imprisonment	4	9	16	7	7	17	6	
of which, conditional sentence	3	6	7	3	5	5	5	Cases where a suspended sentence was imposed by the court.
of which, unconditional imprisonment	1	3	9	4	2	12	1	Cases where the person concerned served time in custody.

Member States capabilities in fighting tax crimes

Ireland	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	The Revenue Commissioners are examining carefully the information that has become available through the "Panama Papers" revelations. Revenue is committed to making the fullest possible use of any available information to pursue cases where it appears that tax liabilities have not been addressed and a number of enquiries have been initiated arising from the examination/analysis of the "Panama Papers" data. This work is ongoing.
Supervisory activities	
Investigations initiated	
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	Ireland has also acted, through changes to domestic laws, to preclude the possibility of the making a "qualifying disclosure" in respect of any offshore matters as and from May 2017. A measure introduced by Finance Act 2016 provides that any person who has not disclosed offshore matters before that date will thereafter face the prospect of substantially higher penalties, publication in a statutory list of tax defaulters and possible prosecution.