

CHAPTER 4 Revenue offences

Revenue offences. FA83 s94; FA86 s40(2); FA89 s18 and Sch1 par3(2); FA92 s243; FA96 s132(1) and (2) and Sch5 Ptl par13(2) and PtlI 1078.—(1) In this Part—

“the Acts” means—

- (a) the Customs Acts,
- (b) the statutes relating to the duties of excise and to the management of those duties,
- (c) the Tax Acts,
- (d) the Capital Gains Tax Acts,
- (e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act,
- (f) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act,
- (g) the statutes relating to stamp duty and to the management of that duty, and
- (h) Part VI of the Finance Act, 1983 ,

and any instruments made thereunder and any instruments made under any other enactment and relating to tax;

“authorised officer” means an officer of the Revenue Commissioners authorised by them in writing to exercise any of the powers conferred by the Acts;

“tax” means any tax, duty, levy or charge under the care and management of the Revenue Commissioners.

(2) A person shall, without prejudice to any other penalty to which the person may be liable, be guilty of an offence under this section if the person—

- (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax,
- (b) knowingly aids, abets, assists, incites or induces another person to make or deliver knowingly or wilfully any incorrect return, statement or accounts in connection with any tax,
- (c) claims or obtains relief or exemption from, or repayment of, any tax, being a relief, exemption or repayment to which, to the person's knowledge, the person is not entitled,

(d) knowingly or wilfully issues or produces any incorrect invoice, receipt, instrument or other document in connection with any tax,

(e) (i) fails to make any deduction required to be made by the person under section 257 (1),

(ii) fails, having made the deduction, to pay the sum deducted to the Collector-General within the time specified in that behalf in section 258 (3), or

(iii) fails to pay to the Collector-General an amount on account of appropriate tax of Part 8) within the time specified in that behalf in section 258 (4),

(f) (i) fails to make any deduction required to be made by the person under section 734 (5), or

(ii) fails, having made the deduction, to pay the sum deducted to the Collector-General within the time specified in paragraph 1(3) of Schedule 18,

(g) knowingly or wilfully fails to comply with any provision of the Acts requiring—

(i) the furnishing of a return of income, profits or gains, or of sources of income, profits or gains, for the purposes of any tax,

(ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax,

(iii) the keeping or retention of books, records, accounts or other documents for the purposes of any tax, or

(iv) the production of books, records, accounts or other documents, when so requested, for the purposes of any tax,

(h) knowingly or wilfully, and within the time limits specified for their retention, destroys, defaces or conceals from an authorised officer—

(i) any documents, or

(ii) any other written or printed material in any form, including any information stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form, which a person is obliged by any provision of the Acts to keep, to issue or to produce for inspection,

(i) fails to remit any income tax payable pursuant to Chapter 4 of Part 42, and the regulations under that Chapter, or value-added tax within the time specified in that behalf in relation to income tax or value-added tax, as the case may be, by the Acts, or

(j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the

exercise or performance of powers or duties under the Acts for the purposes of any tax.

(3) A person convicted of an offence under this section shall be liable—

(a) on summary conviction to a fine of £1,000 which may be mitigated to not less than one fourth part of such fine or, at the discretion of the court, to imprisonment for a term not exceeding 12 months or to both the fine and the imprisonment, or

(b) on conviction on indictment, to a fine not exceeding £10,000 or, at the discretion of the court, to imprisonment for a term not exceeding 5 years or to both the fine and the imprisonment.

(4) Section 13 of the Criminal Procedure Act, 1967 , shall apply in relation to an offence under this section as if, in place of the penalties specified in subsection (3) of that section, there were specified in that subsection the penalties provided for by subsection (3) (a), and the reference in subsection (2) (a) of section 13 of the Criminal Procedure Act, 1967 , to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.

(5) Where an offence under this section is committed by a body corporate and the offence is shown to have been committed with the consent or connivance of any person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate, or a member of the committee of management or other controlling authority of the body corporate, that person shall also be deemed to be guilty of the offence and may be proceeded against and punished accordingly.

(6) In any proceedings under this section, a return or statement delivered to an inspector or other officer of the Revenue Commissioners under any provision of the Acts and purporting to be signed by any person shall be deemed until the contrary is proved to have been so delivered and to have been signed by that person.

(7) Notwithstanding any other enactment, proceedings in respect of an offence under this section may be instituted within 10 years from the date of the commission of the offence or incurring of the penalty, as the case may be.

(8) Section 1 of the Probation of Offenders Act, 1907 , shall not apply in relation to offences under this section.

(9) Sections 987 (4) and 1052 (4), subsections (3) and (7) of section 1053, and sections 1068 and 1069 and sections 26 (6) and 27 (7) of the Value-Added Tax Act, 1972 , shall, with any necessary modifications, apply for the purposes of this section as they apply for the purposes of those sections, including, in the case of such of those sections as are applied by the Capital Gains Tax Acts, the Corporation Tax Acts, or Part VI of the Finance Act, 1983 , the purposes of those sections as so applied.