

Investigations, Revenue & Enforcement Administration



Results of Investigations

1. Administrative Actions
 - Recommend application rejection
 - Sanctions (Intentional Program Violations)
 - Case closings/Rebudgeting
2. Criminal Prosecutions
3. Monetary Recoveries & Recoupments
4. Civil Litigation

Revenue Investigations And Enforcement

Julie Burke, Clare McGuinness



Revenue Investigations And Enforcement:

Revenue Investigations and Enforcement Julie Burke, Clare McGuinness, 2018-09-30 Revenue Disputes Audits Investigations and Enforcement originally titled Revenue Investigations and Enforcement Second Edition examines in detail the enforcement of Irish Revenue law from both a civil and criminal law perspective It analyses the role and responsibility of the Revenue Commissioners in that process and examines the enforcement options available to Revenue in seeking to recover taxes and custom duties The book addresses the revenue audit and investigation process from a practical perspective and the procedures for making a qualifying disclosure to Revenue It also addresses the various avenues of appeal and redress open to the taxpayer from receipt of a standard Revenue enquiry letter to appearing in court Revenue Investigations and Enforcement is a highly practical guidance tool for practitioners when dealing with Revenue audits investigations and enforcement Since the last edition there has been a marked increase both in the extent and use of Revenue powers There are now sentencing guidelines which recommend the imposition of custodial sentences in the context of Revenue prosecutions It is up to date to the latest Finance Act and includes any changes made to the 2010 Code of Practice for Revenue Auditors Contents includes 1 Introduction 2 Audits and Investigations 3 Revenue Information Gathering and Investigation Powers 4 Civil Appeals 5 Enforcement of Revenue Debts 6 Offences and Penalties 7 Criminal Prosecutions 8 Advisors APPENDICES Relevant Statements of Practice Codes of Practice and e Briefs published by the Revenue Commissioners **Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations for 1993** United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies, 1992 Organized Criminal Activities United States. Congress. Senate. Committee on Governmental Affairs. Permanent Subcommittee on Investigations, 1978 **Revenue Investigations and Enforcement** Aileen Donnelly, Majella Walsh, 2002-12 Revenue Investigations and Enforcement is a comprehensive user friendly reference guide to the complex area of the enforcement of revenue law It examines the duties and liabilities placed upon taxpayers as a result of legislation and common law and also looks at the duties and powers of the revenue authorities It is structured to follow the progression of a Revenue Commissioners analysis of a taxpayer s affairs looking at among other things Revenue audit and examination procedures civil and criminal enforcement options and the implications for tax advisors auditors and lawyers The relevant statutory provisions and caselaw are also covered Hearings, Reports and Prints of the Senate Committee on Governmental Affairs United States. Congress. Senate. Committee on Governmental Affairs, 1978 Report United States. Congress. House, 1968 Treasury, Postal Service and General Government Appropriations for Fiscal Year 1991 United States. Congress. House. Committee on Appropriations. Subcommittee on the Treasury, Postal Service, and General Government Appropriations, 1990 Tax Evasion and the Law Sam Bourton, 2024-06-18 This book provides a critical and contemporary evaluation of the laws and enforcement policies pertaining to tax evasion in the United Kingdom UK and

United States US Since the inception of taxes revenue collection authorities around the world have attempted to address the seemingly perennial problem of individuals evading their tax liabilities The financial crisis has shone a new light on the issue with an increased interest in using the criminal justice system as a means of addressing it in the UK In sharp contrast to the UK the US has a strong record of prosecuting crimes of tax evasion whether committed by individuals or professional corporate facilitators Providing an evaluation of the UK s tax evasion laws and enforcement policy through a comparative approach this work highlights insights provided by the US experience In so doing the book explores the interconnections between tax evasion and money laundering identifying best practices omissions and areas for reform The work will be a valuable resource for researchers academics and policy makers working in the areas of financial crime financial law accountancy and criminal justice

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