



Revenue



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Cnoc Réamainn
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Office of the Revenue Commissioners
Accountant General's and Strategic
Planning Division
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Dublin 2, D02 TD99
Ireland

Ms. Miriam Reilly
Meetings Administrator
Corporate Services Department
South Dublin County Council

Your Ref: M02/0122

1 February 2022

Dear Ms. Reilly

I refer to your letter dated 12 January 2022 which confirmed details of the motion agreed at the Council Meeting of South County Dublin Council held on 10 January 2022.

Revenue welcomes South Dublin County Council's commitment to tackle the risk of potential "Bogus Self-Employment" on its sites.

While employment classification is ultimately a responsibility of the Department of Social Protection, Revenue works closely with both the Department of Social Protection and the Workplace Relations Commission through the relevant Joint Investigation Units. Revenue conducts a programme of risk based site inspections, both on our own and through the Joint Investigation Units, with a view to ensuring that workers are properly classified either as employees or self-employed and that appropriate tax compliance arrangements are in place.

Revenue invites South Dublin County Council to contact us in any circumstances where they have information in relation to suspected misclassification of employees. In this regard, contact can be made with Mr Justin Walsh in our Joint Investigation Unit at jwalsh00@revenue.ie. Mr Walsh will liaise with other Revenue colleagues as required.

Yours sincerely

SW

Sarah Waters
Compliance Policy and Evaluation Branch
Accountant General and Strategic Planning Division