



# **Presentation to the Committee for Culture, Heritage and the Gaeltacht on Working Conditions and Developments in the Irish Film Industry**

**February 13<sup>th</sup> 2018**



My name is Denise Walker and I am a regional organiser for GMB in Ireland covering GMB members in both the North and South and I am accompanied by 2 GMB members John Ward who has worked as a unit driver on a number of productions for more than 20 years and Thomas O'Meilly who has worked as a facility driver for more than 10 years. GMB is a general union operating in the UK and Ireland with over 700,000 members in public and private sectors and in a variety of workplaces and environments.

GMB became involved with the film industry around 2 years ago. Our membership is just below 300 and is mainly within the construction, props and driving crews.

### **Employment Issues**

From the outset of our engagement with the workforce we became aware of issues of serious concern to any trade unionist. These included bullying and harassment, mistreatment of workers, breaches of health and safety and unsafe working practices which includes the length of the working day and week. No one has a permanent contract; many have worked in the industry in excess of 20 years yet still have no provision to acquired rights or even a pension.

It became obvious that those who spoke out for their rights or the rights of their fellow workers were then prejudicing their future employment and today we have representatives here who are not employed because they

stood up for those entitlements. We have numerous members who should today be working on sets, who have worked on previous jobs for many years without any disciplinary action or criticism of their working ethics or performance, not working because they have raised concerns or asked for their due entitlements.

The precarious nature of the employment leaves open the path to the culture of “keep your head down, don’t object and do what you’re told”. Your current job and future employment seems to be based solely on whether your face fits rather than your past employment record. To challenge this status quo has led GMB activists and members (amongst others) effectively being blackballed on current productions. These members have asked for no more than respect for their limited rights such as holiday pay, overtime pay or the correct rate for the job or they have raised genuine concerns on treatment of workers.

Continuity of employment is an issue which can and must be resolved to secure the successful future of the industry and the rights of the crew members. The use of the SPV circumvents the production company’s responsibility and relationship with those employed by it. Gaps within production time should be considered as lay off periods and subject to normal legislation for continuity of employment, future employment rights or redundancy. This is an industry which receives millions of euro annually in loans and grants, and very generous 481 incentives to create quality employment, yet we see no evidence of quality employment on the ground.

Heads of department are PAYE employees and often oversee the recruitment process of their relevant department. We have seen this job given to a person who is also a contractor supplying goods, services and

manpower. This has led to under employment of regular crew, reduction in the negotiated rates for the job and what can only be deemed as a massive conflict of interest where this person is awarding contracts effectively to them self. The subject of how and who will be employed is clearly open to abuse.

## **Working Week**

All employees/workers are committed to working at least a 55 hour week. The organisation of Working Time stipulates

15.—(1) An employer shall not permit an employee to work, in each period of 7 days, more than an average of 48 hours, that is to say an average of 48 hours calculated over a period (hereafter in this section referred to as a “reference period”) that does not exceed—

(a) 4 months,

Part 11 of the act further stipulates

Daily rest period.

11.—An employee shall be entitled to a rest period of not less than 11 consecutive hours in each period of 24 hours during which he or she works for his or her employer.

This legislation is in place to ensure the health, safety and wellbeing of those working. GMB do not believe that the practice of working for periods in excess of the 48 hour week is healthy or safe particularly for those employed to drive either heavy goods vehicles or passengers or for those engaged in manual labour or in control of machinery. Drivers are regularly expected to work in excess of 12 hour days, breaching both mainstays of the legislation. The fact that productions may last less than the maximum average period of 4 months cannot dispense or form part of the argument that it is OK and necessary to work these hours and

certainly cannot be used when productions run beyond the 4 month period as seen on productions such as Vikings. It is reasonable for the average to be calculated over the duration or intended duration of the production. Whilst this may prove difficult in certain circumstances the calculation of the 11 hour rest period is simple and yet often ignored. My colleagues here with me today have been employed as drivers and have first-hand experience of this on a regular basis. The production manager, Transport Captain and Heads of Departments would have clear insight into the length of the working day planned ahead and would know that they are forcing people to work beyond the safe legal limit and without adequate rest periods. Drivers raising objections and concerns are told they will not be reemployed or that they will be "let go" if they refuse to work the hours.

In addition to the Organisation of Working Time Act, the RSA guidelines on the Road Transport Working Time Directive are also being breached. This poses a major health and safety risk not only to the drivers but to their passengers and other road users. (Appendix 1)

We accept that productions require a degree of flexibility and the need to maximise the working day, but there is no need to have one person working excessive hours when this work could effectively be split amongst more crew and lead to further job creation. This is particularly relevant in the types of crews that we represent.

I have attached a copy of the type of letter/contract (appendix 2) issued to prospective workers which in addition to compelling them to a 55 hour week, also commits them to exclusivity etc. Failure to agree to these terms would exclude someone from employment. What it also does is clearly demonstrate that the person taking up that position is

- Under the control of another person who directs as to how, when and where the work is carried out.
- Receives a fixed hourly/weekly/monthly wage.
- Cannot sub-contract the work
- Works set hours or a given number of hours per week.
- Receives expenses payments to cover subsistence and/or travel expenses.

All of these points are met by the individual and would clearly define them as an employee, yet many are operating as self-assessed or indeed self-employed and this runs contrary to the Revenue guidelines. A copy of this is attached (appendix 3).

## **Trainees**

GMB welcomes and supports employers who are investing in their workforce through proper training. We welcome the practice of introducing trainees to the workplace where those trainees are valued, have recognised training pathways and prospective employment within the company. We do not accept that the current practice of employing trainees within the film industry to simply meet the demands of the 481 incentive is either satisfactory or appropriate. In other jurisdictions training within the sector is highly rewarding and leads to the proper skilling of the individual offering them the potential to work in the industry and hence add to the secure future of the sector. The industry currently cannot even track the progress of trainees or substantiate the type and quality of any supposed training. It appears purely a mechanism to meet the requirements of the 481 and provide a cheaper source of labour on set.

We have experience of members who have been employed as a trainee having had 10 years or more experience within the industry in their particular field. In one example an individual had previously worked as a qualified props master for a number of years but when a new production (for a producer they had worked with) had started up they were advised that the only job available for them would be at a trainee rate.

There are many problems with the funding and it has created many problems within the industry. We welcome ongoing investment in the industry, we want to see the sector grow and prosper but we would call for serious consideration to the reform of how funding is made going forward. This reform must seek to eradicate abuse and waste of tax payers monies. As a minimum, proper scrutiny must take place to ensure that funded projects actually create clearly defined quality jobs and this must be rigorously monitored.

## **Conclusion**

GMB has fought an uphill battle for the past few years trying to secure proper rights and working conditions for our members in the film industry. We are committed to building and strengthening jobs in this sector but not at the expense of worker's rights. Reform is needed and worker participation is paramount to ensure that the voices of those who have helped build the reputation of strong, talented and dedicated crews in Ireland and the Irish Film industry are heard. There must be proper and ongoing dialogue with elected representatives from within the workforce, people with first-hand experience of the industry and its problems who can assist in reforming the industry for the better. It is also essential that proper worker participation is secured on the Film Board to represent crews.

While we have concentrated today on the many things that are wrong within the industry we must ensure that proper recognition is paid to the many dedicated crew members who have contributed to date to make the sector a success.



RSA



# Guide to the road

TRANSPORT WORKING TIME DIRECTIVE  
(DIRECTIVE 2002/15/EC)

Údarás Um Shábháilteacht Ar Bhóithre  
Road Safety Authority

# **DRUNK WITH TIREDNESSZZZZ**

**Fighting sleep at the wheel  
is as dangerous as driving  
over the legal alcohol limit**

***TO KEEP DRIVING  
FOR ANOTHER HOUR:***

- 1. Find a safe place to park***
- 2. Take 2 cups of strong coffee***
- 3. Take a nap for no more than  
15 mins - then stretch your legs***



**DRIVER FATIGUE**  
***WAKE UP TO IT!***

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# What is the Road Transport Working Time Directive?



The Road Transport Working Time Directive is the law which lays down the basic standards for how working time in the road transport sector is organised in EU countries. The Directive applies to all bus and truck drivers and other mobile workers who use tachographs for recording driving times, breaks and rest periods.

The Directive:

- places limits on working time, including night work, for mobile workers;
- specifies rest and breaks periods between work; and
- sets out the obligations of employers, workers and self-employed drivers in relation to record keeping.

Through these measures, the Directive seeks to:

- protect the health and safety of mobile workers in road transport;
- improve road safety; and
- harmonise conditions of competition.

(Reference more detailed information on the Working Time Directive on page 11)

This leaflet is aimed at employers and self-employed drivers. It outlines your obligations and explains some key terms related to the Directive. It also explains the Directive's main provisions and how they will be enforced.



# What obligations do employers and self-employed drivers have?

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If you're an employer, you have a number of obligations or responsibilities in relation to putting the Road Transport Working Time Directive into practice. Employers' obligations are set out in Table 1 below.

If you're self-employed, you also have obligations with regard to the Directive. Self-employed drivers' obligations are set out in Table 2.

*Table 1 – Employer obligations*

Employer Obligations	Action to be taken
You must know which of your staff members are subject to the Directive.	Make a list of all your mobile workers who are subject to the Directive. Generally, this list will include drivers, crew and other travelling staff driving or travelling in vehicles fitted with tachographs.
You must make sure your mobile workers are well informed about the Directive.	<p>Formally advise each mobile worker of the key provisions of the Directive and any collective agreements that apply to the worker (if relevant).</p> <p>A sample letter for this purpose is included at the end of this leaflet – Appendix 1.</p> <p>You could also keep your staff informed by putting the information in your company handbook. Employees are required to declare that they have read and understood this information.</p> <p>New employees need to be notified of the key provisions of the Directive also.</p>



Employer Obligations	Action to be taken
You must comply with the rules that apply to night work and reference periods. (There is a section further down in this leaflet which explains reference periods).	<ul style="list-style-type: none"> <li>• Decide if the night working limit needs to be extended.</li> <li>• Decide on the reference period for calculating the average weekly working time.</li> <li>• Put in place agreements with mobile workers concerning night working limits and reference periods.</li> <li>• Formally advise mobile workers of the terms of the agreements.</li> </ul> <p>A sample agreement for this purpose is included at the end of this leaflet – Appendix 2</p>
You must keep good records and be able to respond to employees' queries.	Keep a record of hours worked by a mobile worker – or any other information relating to the mobile worker's hours so that you can give them accurate information if they ask for it.
You must hold on to records for future reference.	Keep working time records for at least two years after the end of the period they cover. Remember, this could mean that some records might be older than two years because of the beginning and ending of reference periods.
You must be able to show your records to an Enforcement Officer at any time.	Working time records must be produced to an Enforcement Officer for each mobile worker upon demand. (Remember the two-year rule).

If you are a mobile worker working through an employment agency and you are paid by the agency, they should keep your working time records.

Table 2 – Obligations of self-employed drivers

Self-employed obligations	Actions to be taken
You must keep records.	<p>Set up a simple system for recording your working time. Include all work done for yourself as well as for any employer.</p> <p>This could be a combination of tachograph records and work-sheets.</p>
You must comply with the rules about working time limits.	<ul style="list-style-type: none"> <li>• Make sure that you do not work more than 48 hours a week on average or more than 60 hours in a single week.</li> <li>• Make sure you obey the rules about daily and weekly rest periods and breaks.</li> <li>• Make sure you obey the night time rules.</li> <li>• Keep track of your hours worked and reschedule the work if necessary to make sure working time limits are not broken.</li> <li>• Keep good records of your working time to show that you are compliant with the Directive.</li> </ul>
You must hold on to your records for future reference.	<p>Keep working time records for at least two years after the end of the period they cover. Remember this could mean that some records might be older than two years because of the beginning and ending of reference periods.</p>
You must be able to show your records to an Enforcement Officer at any time.	<p>Working time records must be produced to an Enforcement Officer upon demand. (Remember the two-year rule).</p>

If you need further information about any of these employer or self-employed obligations, you can contact the Road Safety Authority at (091) 872600.

## Key terms



### What is a mobile worker?

A mobile worker is any worker who is part of the travelling staff of a company or business that operates transport services:

- for passengers or goods, for hire or reward, or
- to carry out the company's own business.

This generally means drivers and crew members or any other travelling staff, and includes trainees and apprentices.

### What is a self-employed driver?

A self-employed driver means:

- a driver who is entitled to work for themselves and who doesn't have a contract of employment;
- a driver who is free to choose the jobs they take on without being answerable to a boss or any other worker;
- a driver whose income depends directly on profits made rather than receiving a wage;
- a driver who is free to choose who they want to work for and with;
- a driver who is free to work for several customers if they wish;

The amount of control the driver has over their work is a key point in determining if they are self employed, as is their reliance on profits to provide them with an income.



## What is 'working time'?

'Working time' is the time from the beginning to the end of work. During this time, the mobile worker is at their workstation, available to their employer and carrying out their:

- road transport functions, or
- other activities.

Road transport functions include the time spent on:

- driving;
- loading and unloading vehicles;
- assisting passengers getting on and getting off the vehicle;
- cleaning and technical maintenance;
- work to ensure the safety of the vehicle, its cargo and passengers; and
- administrative duties to meet any of the particular transport activity's legal or regulatory obligations, for example for customs or police.

The time spent on other activities includes:

- time during which the mobile worker cannot use their time freely and must be at their workstation ready to take up normal work;
- any waiting periods where the length of time is not known in advance.

In the case of self-employed drivers, the same working time definition applies from the beginning to the end of work when the self-employed driver is at their workstation, at the disposal of a client or carrying out duties or activities other than general administrative work that is not directly linked to the job in hand.

Working time does **not** include:

- routine travel between home and the mobile worker's normal place of work,
- rest and breaks when no work is done, and
- periods of availability.

## What is a ‘period of availability’?

Under the Road Transport Working Time Directive, a ‘period of availability’ is waiting time whose duration is known in advance by the mobile worker or self-employed driver. During this waiting time, the mobile worker or self-employed driver does not have to stay at their work station, but they must be available to:

- answer calls,
- start work or resume driving,
- carry out other work.

Periods of availability include, for example, time spent accompanying a vehicle being transported by train or ferry, time waiting at border crossings or delays due to traffic restrictions.

Here are some other examples.

- When a mobile worker arrives at work, they are told they will not be required to carry out any duties for a specified period but that they must remain on site to answer calls or be ready to take up work.
- If the mobile worker is told of a one-hour delay but is then told before the end of the first hour that a further delay of one hour is expected, then the second hour also counts as a period of availability.
- Unless they’re doing other work, the time spent by a relief driver travelling as a passenger would count as a period of availability - this time or part of it could also be treated as a break.
- If a driver knows that they are usually delayed at a shopping centre for an hour, this time counts as a period of availability. However, if the driver experiences a two-hour delay when they normally only expect one hour, the second hour is counted as working time.

## What are ‘breaks’ and ‘rest periods’?

‘Breaks’ are short intervals of at least 15 minutes’ duration when the worker stops their work activity completely. The worker or self-employed driver may use them only for recuperation – that is, they must actually rest and not use the time to do other work.

A ‘rest period’ is an unbroken period of time when the self-employed driver or worker is free to use their time as they wish.

All mobile workers and self-employed drivers are subject to the break and rest provisions of EU Rules on Drivers Hours when travelling. See Page 12 of this document for the legal requirements on how breaks and rest should be taken.

## What is a ‘reference period’?

A ‘reference period’ is the period of time over which the working time is averaged. Employers, workers and self-employed drivers must know in advance when the reference period starts and ends for calculating working time.

Three options are available for selection as a reference period on agreement with employees:

- a fixed 17 successive week period
- a fixed 26 successive week period
- a rolling 17 week period

If no agreement is in place, then the default shown below applies:

Default Reference period		
Period beginning	Period ending	Total weeks
1 January	1 May	18
1 May	1 September	17
1 September	1 January	17

You should decide which reference period is most suitable for your particular operation. Choosing the best option will benefit your business.

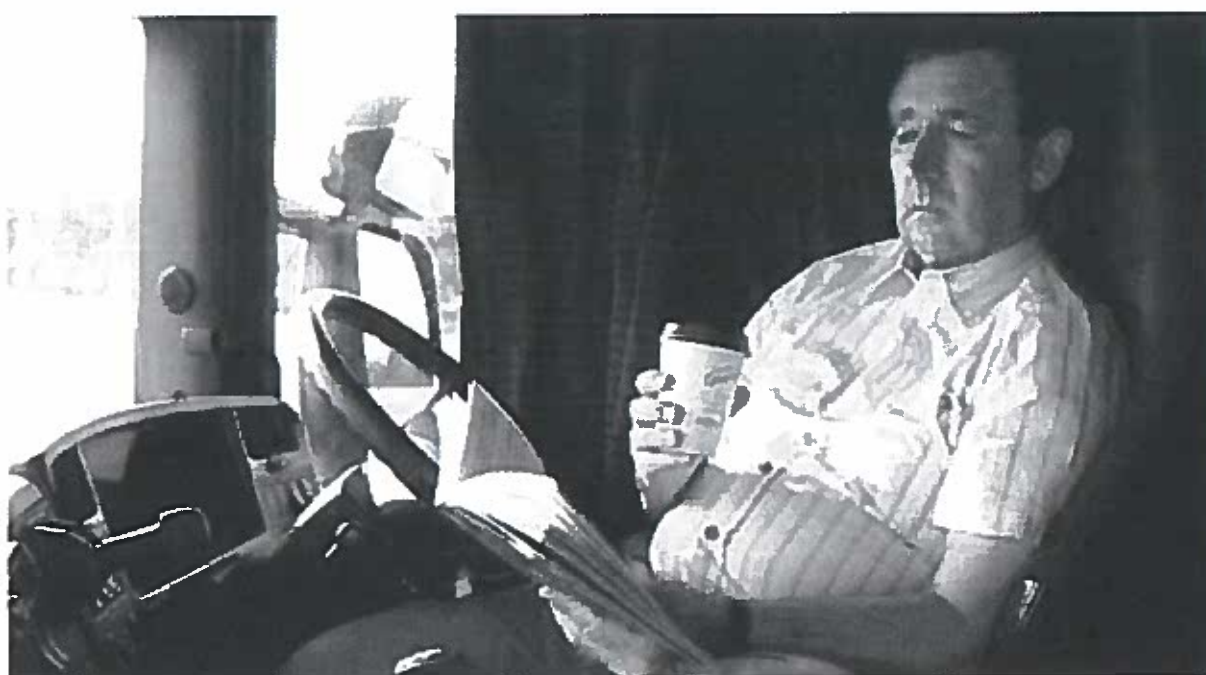
## What is 'night' work?

'Night' work is work performed during 'night-time' which, under the Directive and Irish regulations, is:

- the time between midnight and 4am hours for the transport of goods and between 1am and 5am hours for the transport of passengers.

Mobile workers and self-employed drivers may do a maximum of 10 hours' work during the night-time in each 24-hour period, even if only five minutes of that work occurs during night-time.

Any person who spends any amount of time working between the hours of midnight and 4am for the transport of goods and between 1am and 5am for the transport of passengers are subject to a working limit of 10 hours for that 24 hour period.



# About the Road Transport Working Time Directive



## What are the main aspects of the Directive?

Under the Road Transport Working Time Directive, mobile workers and self-employed drivers must obey certain conditions regarding the organisation of working time.

These conditions are summarised below:

### Weekly work time limit

- A mobile worker's and a self-employed driver's working time is limited to an **average of 48 hours a week**. You calculate this average over the reference period.
- A mobile worker or self-employed driver may work up to **60 hours in a single working week**, as long as they maintain the 48-hour weekly average over the reference period. The mobile worker must not work more than 60 hours in a single week.
- Breaks and periods of availability (where the mobile worker or self-employed driver does not have to be at their workstation but must be available to take calls or start work) known about in advance do not count as working time.
- Mobile workers and self-employed drivers must also obey the EU Rules on Drivers Hours (see RSA Guide to the EU Rules on Drivers Hours Regulations - [www.rsa.ie](http://www.rsa.ie)).

## Rests and breaks

Mobile workers and self-employed drivers must take a minimum of:

- 11 continuous hours of rest in every 24-hour period. This may be reduced to 9 hours but no more than three times between two weekly rest periods;
- 45 minutes' break after 4.5 hours of driving. This 45 minutes may be split into 15 minutes followed by 30 minutes during the 4.5 hours driving;
- 30 minutes' break after six hours of working (but not driving or combined if driving time is less than 4.5 hours). This 30 minute-break may be split into two shorter breaks of 15 minutes each;
- 45 minutes' break after nine hours of working (but not driving or combined if driving time is less than 4.5 hours). This 45-minute break may be split into three shorter breaks of 15 minutes each;
- Daily and weekly rest times for this Directive are the same as those in the EU Rules on Drivers Hours

## Exceptions

In the case of mobile workers, the Directive allows some flexibility if a collective agreement is in place. For instance, you may extend the reference period from four months to six months when calculating the average 48-hour week. You may also extend the 10-hour night limit, although mobile workers will still have to obey the rest requirements of the EU Rules on Drivers Hours. If a collective agreement is in place, employers and employees should sign up to the agreement and be familiar with its terms.

If you are a self-employed driver, you can also avail of the flexibility regarding the reference periods and the extension to the 10-hour night time limit on the basis that it helps you to organise your work.

Self-employed drivers need to ensure that the overall working time limits as well as the rules on driving times, breaks and rest periods are fully respected.



## **Who is affected by the Road Transport Working Time Directive?**

The Directive applies to all mobile workers and self-employed drivers involved in road transport activities covered by the EU Rules on Drivers Hours, or by the European agreement concerning the work of crews of vehicles engaged in international road transport (AETR). Generally this means workers – that is, drivers, crew, other travelling staff and self-employed workers – who work in vehicles fitted with tachographs.

## **Why is it necessary to have two sets of rules for drivers, namely the EU Drivers' Hours Rules and the Road Transport Working Time Directive?**

The main part of the working day of a driver is covered by the EU rules on driving time including breaks and rest periods but it does not deal with other work-related activities. The working time Directive rules regulate activities other than

driving, for example, loading, unloading and other work. The driving time and rest periods as well as working time and availability for work are registered with a tachograph. All new HGV/PSV vehicles from 1 May 2006 have a digital tachograph fitted and are used with a driver's card whereas older vehicles have an analogue tachograph with waxed paper sheets.

## Who is not affected by the Directive?

The Road Transport Working Time Directive does not cover:

- ◉ drivers, crew and travelling staff who do not come under the definition of a 'mobile worker';
- ◉ mobile workers who are not covered by the EU Rules on Drivers Hours, such as taxi drivers and chauffeurs and drivers of small vans or buses capable of carrying fewer than nine people (including the driver).



# Calculating working time and breaks



## How do I calculate the average number of weekly hours worked?

You calculate the average by dividing the total number of hours worked by the number of weeks in the reference period.

## How do I calculate the working time limit?

A mobile worker's average weekly working limit during a reference period can be calculated using the following formula:

$$(a + b) / c$$

**a** = the total number of hours worked by mobile worker during the reference period

**b** = the hours excluded during the reference period ('excluded' hours are explained below)

**c** = the number of weeks in the reference period

In other words:

Take the number of total hours worked, add the number of excluded hours and divide the total by the number of weeks in the reference period.

Excluded hours are those covered by annual leave entitlement and sick leave, or absences provided for under legislation covering maternity, adoption, parental or carers' leave. An employer cannot use any form of authorised leave to reduce the average working time during a reference period. When calculating leave entitlements, employers must enter 48 hours for each week and 8 hours for each day.

### Example

During a reference period of 17 weeks, say a worker works 41 hours for 15 weeks and does 10 hours' overtime for the last five of those weeks. Then they take the remaining two weeks as annual leave.

That worker's average would be worked out as follows:

a (total hours worked) = (41 hours x 15 weeks) + overtime (10 hours x 5 weeks) = 665 hours

b (excluded hours) = annual leave (48 hours x 2 weeks) = 96 hours

c (reference period) = 17 weeks

Weekly average:  $(665 + 96) \div 17 = 44.8$  hours

In this example, the worker has therefore complied with the weekly 48-hour average and the 60-hour cap in any single week.

## How do I calculate rest and break periods?

The EU Rules on Drivers Hours sets out the minimum daily and weekly rest periods that apply to drivers. These daily and weekly rest periods also apply to other mobile workers when travelling with a vehicle, within the scope of these rules.

Rest and break requirements under this Directive complement those under EU Rules on Drivers Hours but the EU Rules on Drivers Hours take priority over this Directive in relation to both rest and break requirements. Information on the rest and break requirements under the EU Rules on Drivers Hours are available in the Guide to EU Rules on Drivers Hours Regulations – [www.rsa.ie](http://www.rsa.ie)

## How are breaks calculated when a driver has also taken a period of availability?

Break requirements are triggered by the mobile worker's working time, rather than the length of the shift or attendance time. There is nothing to prevent a mobile worker taking a break in the middle of a period of availability, as long as they meet all of the requirements for a break.

Driving	Period of Availability*	Other work	Break required
3 hours	2 hours	3 hours	30 minutes

In the example above, a minimum break of 30 minutes is required under the Road Transport Working Time Directive. If the driver continued driving for a further 1.5 hours, he would be required to take another 30 minute break because the second break under the Driver's Hours rules must be 30 minutes long.

\*So long as the POA is not for a driver involved in multi-manning activity.

## What should I do if a worker or a self-employed driver is over the 48-hour limit for a reference period?

You should review and rearrange that worker's activities to bring them into line with the requirements. As an employer, you may be prosecuted for failing to comply with the requirements of the Directive.

## What kind of records do I need to keep?

As a guideline, the records should include:

- evidence that each mobile worker or self-employed driver is complying with the weekly working and night-time limits;
- evidence that mobile workers or self-employed drivers who work long days or workers who regularly work overtime are not exceeding the maximum weekly working time; and
- evidence of any agreements with employees.

Examples of evidence could include:

- salary records;
- pay slips;
- time-in and time-out records;

- scheduling records;
- overtime records;
- written agreements between employers and employees; and
- tachograph records.

**Note:** Scheduling records on their own are not enough to show compliance. These records only show that there was an intention to comply with the regulations.

## Can I use tachograph records as proof of working time?

Yes you can. If you are using tachograph records, you will need to:

- keep a separate record of the self-employed or mobile worker's working time on days that they are working but not travelling; and
- check, if appropriate, that the employment agency has a copy of the tachograph chart so that they can keep a record of their driver's working time.



If tachograph records are to be used, drivers must use the mode switch on the tachograph to distinguish the various types of activities - 'breaks/rest', 'other work' and 'availability'. Remember that all drivers must record all other work properly. This includes work for the same or another employer, within or outside the transport sector. For example, time spent driving a vehicle for commercial purposes not coming within the scope of the tachograph rules such as a taxi or time spent driving on a school bus service.

## **What are mobile workers' obligations?**

Mobile workers must inform their employer in writing of any hours worked for another employer or work done for themselves such as driving a taxi so that these hours can be included when calculating the worker's total working time. Remember, the regulations apply to the total time worked, not just the time worked for each employer.

Hours worked for another employer or for themselves will count towards a worker's average weekly working limit laid down by the Directive.

## **What working time information should a driver give a new employer?**

Under the regulations, the new driver must provide the employer with details of their working hours over the past weeks or months. For example, if the driver starts at the beginning of week 11 of a reference period, they should provide the new employer with details of the total weeks or days they worked in the previous 10 weeks.

## **Complaints to a rights commissioner**

Irish Legislation allows for mobile workers to make a complaint to a rights commissioner if their employer

- ◉ fails to ensure that working-time limits, breaks and rest periods are complied with;

- fails to comply with their obligations to notify mobile workers of the regulations; and
- fails to comply with their obligations in respect of maintaining records and providing records to a mobile worker who requests them.

Further information available at [www.lrc.ie](http://www.lrc.ie)

## Enforcement and further information

It is our responsibility as the Standards and Enforcement Directorate of the Road Safety Authority to enforce the road transport working time regulations in Ireland.

The Working Time Directive 2002/15/EC was brought in to Irish law through the European Communities (Road Transport) Regulations 2012. (S.I.No. 36 of 2012).

Our enforcement officers have a range of legal powers to make sure the regulations are being complied with. The maximum penalty for breaking the working time regulations is a €250,000 fine.

Enforcement officers will be checking that you are complying with the provisions of the Directive. In particular, that:

- an average working week of 48 hours is being observed;
- a 60-hour cap in a single week is being observed;
- a 10-hour limit on night work in any 24 hour period is being observed;
- appropriate breaks and rest periods are being taken;
- adequate records are being kept.

If you need further information about the Road Transport Working Time Directive or about any of the details in this guide, please contact us.

**Standards and Enforcement Directorate**  
**Road Safety Authority**  
**Bride Street**  
**Clonfert House**  
**Loughrea**  
**Co. Galway**  
**Tel: (091) 872 600**  
**E-mail: [enforcement@rsa.ie](mailto:enforcement@rsa.ie)**

### *Disclaimer*

*This booklet is intended as a guide only and is not an interpretation of the law*

# Appendix 1



## Sample letter to inform employees of working time legislation

Date of letter

Address of recipient

Dear *[either carry out a mail merge, type in name individually, or use 'Dear Colleague']*,

### **Road Transport Directive**

As you may be aware, regulations on working time for the road transport industry were introduced on 2 January 2006.

The purpose of this letter is to notify you of the provisions of these regulations [together with details of our collective or workforce agreement that applies to you – [delete if not applicable]].

### **Who is affected by the Road Transport Directive?**

The rules apply to:

- drivers subject to tachograph rules; and
- non-driving vehicle crew carried in the vehicle, where the operation is required to comply with tachograph rules.

You may not individually 'opt-out' of any of the rules, which are in addition to – not instead of – tachograph rules.



## What are the rules?

The rules are:

- a maximum **average 48-hour working week** – this is normally calculated over a fixed 17 week (occasionally 18 week) reference period. However, reference periods may be extended up to 26 weeks and changed to different fixed calendar periods by collective union or workforce agreements. *[If relevant, include provisions of collective or workforce agreement in relation to reference periods here]*. We also have the choice to use rolling, rather than fixed reference periods. We have decided to use *[fixed/rolling –delete where applicable]* reference periods.
- a maximum **cap of 60 hours** working time **in any fixed week** – the fixed week starts at 00.00 hours on each Monday and finishes at 24.00 hours the following Sunday.
- a maximum **limit of 10 hours** in any 24-hour period **for night workers** - for goods vehicle operations, a night worker is someone who works for any time between 00.00 hours and 04.00 hours.

This night work limit may be extended by collective or workforce agreements, but all other rules and limits still apply, including tachograph rules. *[If relevant, include provisions of collective or workforce agreement in relation to night work here]*

- **breaks from work** – you may not work for more than 6 hours without a break. A 30-minute break is needed if your total working time is over 6 hours but not over 9 hours; or 45 minutes is needed if your total working time will exceed 9 hours. Breaks must interrupt working time – in other words, they may not be taken at the very beginning or end of a shift. They may be sub-divided into periods of at least 15 minutes and spread over the working day. Breaks taken as breaks from driving under tachograph rules can be counted as breaks from working time, and vice versa. When looking at both working time and tachograph rules together, it is important to remember that breaks must be taken after 6 hours work or after 4.5 hours driving, whichever happens soonest.
- **daily and weekly rest** as specified in the tachograph rules.

## What is working time?

Working time **includes** all road transport activities, such as:

- ◉ driving
- ◉ loading and unloading
- ◉ vehicle cleaning and maintenance
- ◉ work to ensure the safety of the vehicle and its cargo, including daily defect checks
- ◉ waiting time that cannot be classed as a period of availability (see below)
- ◉ any other work, including administrative duties and attendance at courses
- ◉ overtime
- ◉ job-related training associated with normal work and training that is part of the company's commercial transport operation
- ◉ time worked for another road transport employer

Working time is **not** the same as attendance or shift time.

Working time **does not include**:

- ◉ breaks during a shift
- ◉ periods of availability (see next page/below [delete as applicable])
- ◉ daily rest
- ◉ weekly rest
- ◉ voluntary work, including charitable work, and retained firefighters
- ◉ routine travel between home and your normal place of work

### What is a period of availability?

The following conditions apply to a period of availability:

- You are available for work, but not required to undertake any work.
- You must not be 'required' to stay at your workstation (this will usually be the vehicle). You may choose to remain in the vehicle – as long as you have the freedom to leave the vehicle, it can still count as a period of availability.

Also, if you must remain with the vehicle because of safety or security reasons, this would not in itself disqualify the time as being a period of availability. Typical examples of this might include waiting time at sites where it is unsafe for pedestrians or where vehicles are transporting goods that are dangerous or of a high value.

- The period and its expected duration must be known in advance. For example, if you typically expect to be delayed for a specific period of time at a customer's premises, this will qualify as being known in advance

As long as the conditions stated above are met, examples of periods of availability can include:

- accompanying a vehicle being transported by boat or train
- waiting at national borders
- delays due to traffic prohibitions
- time waiting for someone else to load or unload the vehicle – as long as you are not required to be in attendance
- delays at a customer's premises
- staying with a broken-down vehicle at the roadside, waiting for repairs or recovery
- time spent waiting to undertake work after you have reported for work
- time spent travelling in the vehicle to be available for driving (while double manning) or work
- time spent travelling in the vehicle as non driving crew

### **Calculating average working time when leave is taken**

There are special rules that apply when the following types of leave are taken:

- four weeks of statutory annual leave
- sick leave
- maternity, paternity, adoption or parental leave

When we calculate average working time over the reference period, the regulations require us to add in 48 hours for each fixed week of leave taken and 8 hours for each individual day of leave.

### **What happens in emergencies?**

Provided that road safety is not jeopardised, and to enable you to reach a safe stopping place, you may depart from the rules – but only to the extent necessary to ensure the safety of a person or people, the vehicle or its load. An emergency only applies in cases where it unexpectedly becomes impossible to comply with the working time rules and you must record all reasons for exceeding the limits as soon as you reach a suitable stopping place.

### **What obligations do employers and workers have under the new rules?**

The regulations require us to:

- take all reasonable steps to ensure the limits and rules are being complied with;
- notify you of the provisions of the regulations and the provisions of any relevant collective or workforce agreement if there is one;
- request from you details in writing of any time worked by you for another employer, and include that time in working time calculations;
- keep adequate working time records and hold on to them for two years;
- provide to you on request a copy of your working time records; and
- provide on request working time records and any other necessary documents to enforcement officers.

The regulations require **you** to:

- inform us in writing of all working time undertaken for any other employer.

Although most of the requirements for monitoring and keeping records lie with us, we both share the responsibility of complying with the rules. We are both at risk of prosecution if the rules are broken.

Thank you for taking the time to read this letter. Should you have any queries with regard to the working time regulations, please contact *[insert relevant name and/or contact number]*.

Yours sincerely/faithfully *[delete as applicable]*

Signature

Title

## Appendix 2

////////////////////////////////////

### Sample Workforce Agreement<sup>1</sup>

This agreement is made on the ..... day of..... 20.....

#### Recitals

- (1) *(Company name)* is in the business of road haulage *(description of business)*.
- (2) The Road Transport Working Time Regulations came into force on 2nd January 2006 and affect the manner in which mobile workers and the company together conduct the operation.
- (3) *(Company name)* and the representatives of the workforce *(group of workers)* in a workforce agreement have agreed on behalf of the workforce to adopt the flexibility provided by the regulations in respect of the night-work *limit/reference periods* for calculating the 48 hour average working time. *(delete as appropriate)*.

#### Provisions

##### 1. Definitions

- “the locations”            shall mean (company name & address)
- “the regulations”        shall mean the European Communities (Organisation of Working Time of Persons Performing Mobile Road Transport Regulations 2012 (SI 36 of 2012) hereafter called the Road Transport Working Time Regulations 2012

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<sup>1</sup> This sample workforce agreement is being provided for guidance purposes only and is not an interpretation of the law or any legal requirements

“the mobile worker” shall mean mobile workers employed by XXXX Co

shall mean night workers as defined by the regulations  
employed by (company name) at the stated location

*(delete as appropriate)*

“the Parties” shall mean the Company and the workforce

## **2. Scope of agreement**

This agreement is concerned with setting the reference period at 26 weeks or extending the night working limit as provided for in the directive. *(delete as appropriate)*

## **3. Term of the agreement**

This agreement shall remain in force for a period of ..... years [maximum 5 years] from (date).....

## **4. Operative provision**

4.1 The parties acknowledge and agree that the regulations will impact upon the manner in which the operation is conducted. The parties believe that it is in the benefit of both the Company and the Employees for certain of the provisions of the regulations to be extended or modified

### **4.2 Night work limit**

The worker will work beyond the 10 hour night work limit stated in the regulations but only to the extent where this would not be in breach of other provisions of the regulation or EU Drivers' Hours Regulations 561/2006.

#### **4.3 Reference period**

4.3.1 For the purpose of calculating the 48 hour average the reference period shall be successive 26 week periods.

4.3.2 The first day of a 26 week reference period will begin at 00.00 hours on Monday. The reference periods that will apply mobile workers will be..... to ..... and ..... to ..... This pattern of fixed calendar reference periods will continue until this agreement is terminated

#### **5. Avoidance of doubt**

For the avoidance of doubt, the parties acknowledge and agree that, save as specifically set out above, the provisions of the regulations shall be of full force and effect.

Signed for and on behalf of

Company *[site location]*

Signed for and on behalf of

*[insert site location – employee representatives]*



## Appendix 3



### Company Letterhead

#### Sample letter to employees concerning work for another employer

Dear

We are required under the law to ask you for details of any time that you have worked for another employer and to include this time in the calculation of your working time for us.

It is your responsibility under the law to keep employers informed of any such work.

Please complete whichever of the attached declaration forms apply to you and return it to me.

Yours...

### Employee Declaration

I \_\_\_\_\_ declare that I am not currently engaged in any work outside my commitments to COMPANY NAME and I undertake to inform you immediately if this should change during my term of employment

Employee Signs

OR

I \_\_\_\_\_ declare that I am currently engaged in work outside my commitments to COMPANY NAME and I undertake to inform you immediately if this should change during my term of employment

Details as follows:-

Employer Name/Address	Type of work	Date started	Total hours each week

Employee signs and dates

**Code of Practice for  
Determining  
Employment or  
Self-Employment  
Status of Individuals.**

## **Code of Practice in determining Employment status**

This leaflet was prepared by the Employment Status Group set up under the Programme for Prosperity and Fairness. The group was set up because of a growing concern that there may be increasing numbers of individuals categorised as 'self employed' when the 'indicators' may be that 'employee' status would be more appropriate. The leaflet has been updated in 2007 by the Hidden Economy Monitoring Group under Towards 2016 Social Partnership Agreement. The purpose of the document is to eliminate misconceptions and provide clarity. It is not meant to bring individuals who are genuinely self-employed into employment status.

In most cases it will be clear whether an individual is employed or self-employed. However, it may not always be so obvious, which in turn can lead to misconceptions in relation to the employment status of individuals.

The criteria below should help in reaching a conclusion. It is important that the job as a whole is looked at, including working conditions and the reality of the relationship, when considering the guidelines. An important consideration in this context, will be whether the person performing the work does so "as a person in business on their own account". Is the person a free agent with an economic independence of the person engaging the service? This consideration can be a useful indicator of the person's status and should be considered in conjunction with the other criteria listed in this code of practice.

The Safety, Health and Welfare at Work Act, 2005 is the cornerstone of health and safety regulation in Ireland. Employers and Employees all have duties under the act. The legislation treats self-employed persons in a similar manner to employers. It places on them an onus to manage, plan and conduct all work activities to ensure the health and safety of all persons at a workplace. Generally speaking self-employed persons and contractors have a greater responsibility to manage health and safety issues than employees. However, regardless of a person's status, health and safety management and practice is essential in all work operations. More information is available from [www.hsa.ie](http://www.hsa.ie)

## Criteria on whether an individual is an employee

While all of the following factors may not apply, an individual would normally be an employee if he or she:

- ✓ Is under the control of another person who directs as to how, when and where the work is to be carried out.
- ✓ Supplies labour only.
- ✓ Receives a fixed hourly/weekly/monthly wage.
- ✓ Cannot subcontract the work. If the work can be subcontracted and paid on by the person subcontracting the work, the employer/employee relationship may simply be transferred on.
- ✓ Does not supply materials for the job.
- ✓ Does not provide equipment other than the small tools of the trade. The provision of tools or equipment might not have a significant bearing on coming to a conclusion that employment status may be appropriate having regard to all the circumstances of a particular case.
- ✓ Is not exposed to personal financial risk in carrying out the work.
- ✓ Does not assume any responsibility for investment and management in the business.
- ✓ Does not have the opportunity to profit from sound management in the scheduling of engagements or in the performance of tasks arising from the engagements.
- ✓ Works set hours or a given number of hours per week or month.

- ✓ Works for one person or for one business.
- ✓ Receives expense payments to cover subsistence and/or travel expenses.
- ✓ Is entitled to extra pay or time off for overtime.

## Additional factors to be considered:

- ✓ An individual could have considerable freedom and independence in carrying out work and still remain an employee.
- ✓ An employee with specialist knowledge may not be directed as to how the work is carried out.
- ✓ An individual who is paid by commission, by share, or by piecework, or in some other atypical fashion may still be regarded as an employee.
- ✓ Some employees work for more than one employer at the same time. Some employees do not work on the employer's premises.
- ✓ There are special PRSI rules for the employment of family members.
- ✓ Statements in contracts considered by the Supreme Court in the 'Denny' case, such as *"You are deemed to be an independent contractor"*, *"It shall be your duty to pay and discharge such taxes and charges as may be payable out of such fees to the Revenue Commissioners or otherwise"*, *"It is agreed that the provisions of the Unfair Dismissals Act 1977 shall not apply etc"*, *"You will not be an employee of this company"*,

*"You will be responsible for your own tax affairs"* are not contractual terms and have little or no contractual validity. While they may express an opinion of the contracting parties, they are of minimal value in coming to a conclusion as to the work status of the person engaged.

## **Criteria on whether an individual is self-employed**

While all of the following factors may not apply to the job, an individual would normally be self-employed if he or she:

- ▲ Owns his or her own business.
- ▲ Is exposed to financial risk by having to bear the cost of making good faulty or substandard work carried out under the contract.
- ▲ Assumes responsibility for investment and management in the enterprise.
- ▲ Has the opportunity to profit from sound management in the scheduling and performance of engagements and tasks.
- ▲ Has control over what is done, how it is done, when and where it is done and whether he or she does it personally.
- ▲ Is free to hire other people, on his or her terms, to do the work which has been agreed to be undertaken.
- ▲ Can provide the same services to more than one person or business at the same time.
- ▲ Provides the materials for the job.
- ▲ Provides equipment and machinery necessary for the job, other than the small tools of the trade or equipment which in an overall context would not

be an indicator of a person in business on their own account.

- ▲ Has a fixed place of business where materials, equipment etc. can be stored.
- ▲ Costs and agrees a price for the job.
- ▲ Provides his or her own insurance cover e.g. public liability cover, etc.
- ▲ Controls the hours of work in fulfilling the job obligations.

## **Additional factors to be considered:**

- ▲ Generally an individual should satisfy the self-employed guidelines above, otherwise he or she will normally be an employee.
- ▲ The fact that an individual has registered for self-assessment or VAT under the principles of self-assessment does not automatically mean that he or she is self-employed.
- ▲ An office holder, such as a company director, will be taxed under the PAYE system. However, the terms and conditions may have to be examined by the Scope Section of Department of Social Protection to decide on the appropriate PRSI Class.
- ▲ It should be noted that a person who is a self-employed contractor in one job is not necessarily self-employed in the next job. It is also possible to be employed and self-employed at the same time in different jobs.
- ▲ In the construction sector, for health and safety reasons, all

individuals are under the direction of the site foreman/overseer. The self-employed individual controls the method to be employed in carrying out the work.

## **Consequences arising from the determination of an individual's status**

The status as an employee or self-employed person will affect:

- The way in which tax and PRSI is payable to the Collector-General.
  - ▶ An employee will have tax and PRSI deducted from his or her income.
  - ▶ A self-employed person is obliged to pay preliminary tax and file income tax returns whether or not he or she is asked for them.
- Entitlement to a number of social welfare benefits, such as unemployment and disability benefits.
  - ▶ An employee will be entitled to unemployment, disability and invalidity benefits, whereas a self-employed person will not have these entitlements.
- Other rights and entitlements, for example, under Employment Legislation.
  - ▶ An employee will have rights in respect of working time, holidays, maternity / parental leave, protection from unfair dismissal etc.

- ▶ A self-employed person will not have these rights and protection.

- Public liability in respect of the work done.

## **Deciding status - getting assistance**

Where there are difficulties in deciding the appropriate status of an individual or groups of individuals, the following organisations can provide assistance.

### **Tax and PRSI**

- \* The Local Revenue Office or The Local Social Welfare Office.
- \* Scope Section in the Department of Social Protection.

For further details see pages 7 - 10.

If there is still doubt as to whether a person is employed or self-employed the Local Revenue Office or Scope Section of Department of Social Protection should be contacted for assistance. Having established all of the relevant facts, a written decision as to status will be issued. A decision by one Department will generally be accepted by the other, provided all relevant facts were given at the time and the circumstances remain the same and it is accepted that the correct legal principles have been applied to the facts established. However, because of the varied nature of circumstances that arise and the different statutory provisions, such a consensus may not be possible in every case.

## **The National Employment Rights Authority**

The National Employment Rights Authority was established in February 2007 in accordance with a commitment under Towards 2016. NERA's mission is to drive the achievement of a national culture of employment law compliance in order to protect sustainable enterprises and statutory employment rights. NERA's core activities include: dissemination of information on employment rights to both employers and employees; compliance inspections and where necessary, prosecution and enforcement activity.

## **Relevant Contracts Tax - Form RCT 1**

Relevant Contracts Tax (RCT) applies where a Subcontractor enters into a contract with a Principal Contractor (Principal) to carry out relevant operations (construction, forestry or meat processing operations). The Principal and Subcontractor must jointly complete Form RCT 1, declaring that the contract is a Relevant Contract (and not a contract of employment). Form RCT 1 has been revised to require further information from both Principal and Subcontractor as to why a proposed contract is considered to be a Relevant Contract. An incorrect designation of the contract as a Relevant Contract will have consequences for both the Principal and the Subcontractor. Further information is available from [www.revenue.ie](http://www.revenue.ie).

## **Employment which is not insurable**

The 2003 and 2006 Employment Permits Acts provide for a large number of

employer obligations and offences which include specifically the employment of non-EEA (non-European Economic Area) nationals except in accordance with an employment permit, where required. In this regard, a contract of employment between such a migrant worker and an employer which is not covered by a valid employment permit is an illegal contract and that employment is not consequently insurable under the Social Welfare Consolidation Act, 2005. Further information regarding Employment Permits legislation is available at [www.entemp.ie/labour/workpermits](http://www.entemp.ie/labour/workpermits) or by calling LoCall 1890 201 606.

## **Useful contacts for information and leaflets:**

The Report of the Employment Status Group is available for viewing on the websites of:

- \* Revenue Commissioners
- \* Department of Social Protection
- \* Department of Enterprise, Trade & Innovation
- \* Irish Congress of Trade Unions
- \* Irish Business and Employers Confederation

## **Revenue Commissioners**

See pages 8-10 for list of Local Revenue Offices.



## **Department of Social Protection**

Scope Section,  
Department of Social Protection,  
Oisín House,  
Pearse Street,  
Dublin 2.  
(or any Social Welfare Local Office)  
Phone No. (01) 673-2585  
Email: [scope@welfare.ie](mailto:scope@welfare.ie)  
Website: [www.welfare.ie](http://www.welfare.ie)

## **Department of Enterprise, Trade and Innovation**

Davitt House,  
65A Adelaide Rd.,  
Dublin 2.  
LoCall 1890 220 222  
Phone No. (01) 631-3131  
Website: [www.entemp.ie](http://www.entemp.ie)

## **National Employment Rights Authority (NERA)**

Employment Rights Information Unit,  
O'Brien Road,  
Carlow.  
LoCall 1890 808 090  
Phone No. (059) 917-8990  
Website: [www.employmentrights.ie](http://www.employmentrights.ie)

## **Irish Congress of Trade Unions**

31-32 Parnell Square,  
Dublin 1.  
Phone No. (01) 889-7777  
Website: [www.ictu.ie](http://www.ictu.ie)

## **Irish Business and Employers Confederation**

Confederation House,  
84/86 Lower Baggot Street,  
Dublin 2.  
Phone No. (01) 605-1500  
Website: [www.ibec.ie](http://www.ibec.ie)

## **Employment Appeals Tribunal**

Davitt House,  
65A Adelaide Road,  
Dublin 2.  
LoCall 1890 220 222  
Phone No. (01) 631-3006/9  
Website: [www.eatribunal.ie](http://www.eatribunal.ie)

## **Health & Safety Authority**

The Metropolitan Building,  
James Joyce Street,  
Dublin 1.  
LoCall 1890 289 389  
Website: [www.hsa.ie](http://www.hsa.ie)

## **Labour Court**

Tom Johnson House,  
Haddington Road,  
Dublin 4.  
LoCall 1890 220 228  
Phone No. (01) 613-6666  
Website [www.labourcourt.ie](http://www.labourcourt.ie)

## **Labour Relations Commission & Rights Commissioners**

Tom Johnson House,  
Haddington Road,  
Dublin 4.  
LoCall 1890 220 227  
Phone No. (01) 631-6700  
Website [www.lrc.ie](http://www.lrc.ie)

## **Construction Industry Federation**

Construction House,  
Canal Road,  
Dublin 6.  
Phone No. (01) 406-6000  
Website [www.cif.ie](http://www.cif.ie)

## **Small Firms Association**

Confederation House,  
84-86 Lower Baggot Street,  
Dublin 2.  
Phone No. (01) 605-1668  
Website: [www.sfa.ie](http://www.sfa.ie)

## LOCAL REVENUE OFFICES

**EMPLOYER QUERIES :**

**Lo-Call 1890 254 565**

**Email addresses for all Revenue offices are available at  
[www.revenue.ie/cont\\_main.htm](http://www.revenue.ie/cont_main.htm)**

### NON-PAYE CUSTOMERS

#### DUBLIN REGION

Customers living in and businesses managed and controlled in the following geographical areas

<b>CITY CENTRE DISTRICT</b> Dublin postal districts 1 and 2.	9/15 Upper O'Connell Street, Dublin 1.	(01) 865-5000
<b>SOUTH CITY DISTRICT</b> Dublin City Council local authority area south of River Liffey but excluding Dublin 2 postal district.	85 - 93 Lower Mount Street, Dublin 2.	1890 236 336
<b>NORTH CITY DISTRICT</b> Dublin City Council local authority area north of River Liffey but excluding Dublin 1 postal district.	9/15 Upper O'Connell Street, Dublin 1.	(01) 865-5000
<b>SOUTH COUNTY DISTRICT</b> South Dublin County Council local authority area.	Plaza Complex, Belgard Road, Tallaght, Dublin 24.	(01) 427 4200
<b>FINGAL DISTRICT</b> Fingal local authority area.	Block D, Ashtowngate, Navan Road, Dublin 15.	1890 678 456 (01) 827-7000
<b>DUN LAOGHAIRE - RATHDOWN DISTRICT</b> Dun Laoghaire & Rathdown local authority area.	Lansdowne House, Lansdowne Road, Ballsbridge, Dublin 4.	(01) 632-9400

#### LARGE CASES DIVISION

<b>LARGE CASES DIVISION</b>	Setanta Centre, Nassau Street, Dublin 2.	(01) 647-0710
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**EAST & SOUTH EAST REGION**

Customers living in and businesses managed and controlled in the following geographical areas

<b>TIPPERARY DISTRICT</b> Excludes South Tipperary Clonmel area.	Government Offices, Stradavoher, Thurles, Co. Tipperary.	(0504) 28700
<b>WATERFORD DISTRICT</b> Includes South Tipperary Clonmel area and South Kilkenny.	Government Offices, The Glen, Waterford.	(051) 862-100
<b>WEXFORD DISTRICT</b> County Wexford.	Government Offices, Anne Street, Wexford.	(053) 914-9300
<b>KILKENNY DISTRICT</b> Includes Carlow & Laois but excludes South Kilkenny.	Government Offices, Hebron Road, Kilkenny.	(056) 778-3700
<b>WICKLOW DISTRICT</b> County Wicklow.	4 Claremont Road, Sandymount, Dublin 4.	(01) 631-6500
<b>KILDARE DISTRICT</b> County Kildare.	Block F, Athy Business Campus, Castlecomer Rd, Athy, Co. Kildare.	(059) 8643200
<b>MEATH DISTRICT</b> County Meath.	Abbey Mall, Abbey Road, Navan, Co. Meath.	(046) 903-3600

**BORDER MIDLANDS WEST REGION**

Customers living in and businesses managed and controlled in the following geographical areas

<b>CAVAN/MONAGHAN DISTRICT</b> Counties Cavan and Monaghan.	Government Offices, Millennium Centre, Dundalk, Co. Louth.	(042) 935-3700
<b>DONEGAL DISTRICT</b> County Donegal.	Government Offices, High Road, Letterkenny, Co. Donegal.	(074) 916-9400
<b>GALWAY COUNTY DISTRICT</b> Galway County excluding City.	Geata na Cathrach, Fairgreen, Galway.	(091) 547700
<b>GALWAY/ROSCOMMON DISTRICT</b> Galway City and County Roscommon.	Geata na Cathrach, Fairgreen, Galway.	(091) 547700
<b>LOUTH DISTRICT</b> County Louth.	Government Offices, Millennium Centre, Dundalk, Co. Louth.	(042) 935-3700
<b>MAYO DISTRICT</b> County Mayo.	Michael Davitt House, Castlebar, Co. Mayo.	(094) 903-7000
<b>SLIGO DISTRICT</b> Counties Sligo, Leitrim and Longford.	Government Offices, Cranmore Rd, Sligo.	(071) 914-8600
<b>WESTMEATH/OFFALY DISTRICT</b> Counties Westmeath and Offaly.	Government Offices, Pearse Street, Athlone, Co. Westmeath.	(090) 642-1800

**SOUTH WEST REGION**

Customers living in and businesses managed and controlled in the following geographical areas

<b>CLARE DISTRICT</b> County Clare.	Government Offices, Kilrush Road, Ennis, Co. Clare.	(065) 684-9000
<b>CORK EAST DISTRICT</b> Cork East including Cork County East, City North & City Centre.	Revenue House, Assumption Road, Blackpool, Cork.	(021) 6027000
<b>CORK SOUTH WEST DISTRICT</b> Cork South West including Cork County South West, City South and City East.	Revenue House, Assumption Road, Blackpool, Cork.	(021) 6027000
<b>CORK NORTH WEST DISTRICT</b> Cork North West including Cork County North West & City West.	Revenue House, Assumption Road, Blackpool, Cork.	(021) 6027000
<b>KERRY DISTRICT</b> County Kerry.	Government Offices, Spa Road, Tralee, Co. Kerry.	(066) 716-1000
<b>LIMERICK DISTRICT</b> County Limerick.	River House, Charlotte's Quay, Limerick.	(061) 212-700

**OTHER****PUBLIC OFFICES (Enquiries dealt with at public counter only)**

<b>Central Revenue Information Office</b>	Location and opening hours are available from the Revenue Commissioners <a href="#">homepage</a>
<b>Tallaght Revenue Information Office</b>	Location and opening hours are available from the Revenue Commissioners <a href="#">homepage</a>

**IRISH CASES (For customers who wish to have their tax affairs dealt with through the Irish language).**

<b>Aonad 7, North City District</b>	9/15 Upper O'Connell Street, Dublin 1.	(01) 865-5000
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**PAYE CUSTOMERS**

<b>BMW REGION</b> Customers in Counties Donegal, Leitrim, Sligo, Mayo, Galway, Roscommon, Longford, Offaly, Cavan, Monaghan, Westmeath and Louth.	PAYE Taxpayers living in BMW Region Lo-Call 1890 777 425
<b>DUBLIN REGION</b> Customers in Dublin City and County.	PAYE Taxpayers living in Dublin Region Lo-Call 1890 333 425
<b>SOUTH WEST REGION</b> Customers in Counties Clare, Cork, Limerick and Kerry.	PAYE Taxpayers living in SW Region Lo-Call 1890 222 425
<b>EAST &amp; SOUTH EAST REGION</b> Customers in Counties Meath, Kildare, Laois, Tipperary, Waterford, Wexford, Wicklow, Kilkenny and Carlow.	PAYE Taxpayers living in E&SE Region Lo-Call 1890 444 425

Updated - June 2010



*This leaflet has been compiled with the assistance of:*

*Department of Enterprise, Trade and Innovation, National Employment Rights Authority, Department of Social Protection, Department of Finance, Irish Congress of Trade Unions, Irish Business and Employers Confederation, Small Firms Association, the Construction Industry Federation and Revenue Commissioners.*