



Cathaoirleach  
Chairman

Oifig na gCoimisinéirí Ioncaim  
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17 June 2021

Ms. Éilis Fallon,  
Committee Secretariat,  
Committee of Public Accounts,  
Leinster House,  
Dublin 2.  
[pac@oireachtas.ie](mailto:pac@oireachtas.ie)


Dear Ms. Fallon,

I refer to your letter dated 8 June 2021 and the enquiry therein regarding the disclosure of details of settlements made to Revenue.

As the Committee will be aware, Revenue is statutorily bound to confidentiality in respect of taxpayer information. Section 851A, Taxes Consolidation Act 1997, formalises taxpayer confidentiality and reassures taxpayers that their personal and commercial information disclosed to Revenue for tax purposes is protected against unauthorised disclosure by Revenue to third parties.

It is Revenue's position that it is wholly a matter for the person or body who entered into a tax settlement with Revenue to decide whether it is appropriate to disclose the details of any settlement subject to any legislative constraints which may apply to that person or body. If you have any further queries please do not hesitate to contact Angela O'Gorman at [angela.ogorman@revenue.ie](mailto:angela.ogorman@revenue.ie).

Yours sincerely,

  
Niall Cody,  
Chairman.