| **Category of data** | **Description of data being transferred (list of data items)** | **Frequency of transfer** | **Legislative Basis** |
| --- | --- | --- | --- |
| Weekly advice file | PPSN, name, spouse name, spouse surname (if different), spouse former name, address, gender, date of birth, civil status, employer tax reference number, employment level, date employment commencement or cessation, prior PPSN (if relevant) | Weekly | Social Welfare Consolidation Act 2005.  Sections 261, 262 to 270. |
| Commencements/Cessations of Employment Records | PPSN, Employee Surname, Spouse's Surname/Former Name, Spouse's surname if different to Employee Surname, prior name on Record (only applies to notification of name change, e.g. following marriage), employee first name, address, gender, date of birth, civil status, employer tax reference number, commencement or cessation of employment date. | Daily | Social Welfare Consolidation Act 2005.  Sections 261, 262 to 270. |
| Basic Name & Address (BNA) Records | Employer registered number (PREM Number); name; registered address; mailing address, type of record (paper/electronic); Revenue Office Identifier; number of employees; business registered date; business cancellation date (if appropriate); business re-registered date; trading status (trading/in liquidation/etc.); economic activity code/industry code. | Weekly | Social Welfare Consolidation Act 2005.  Section 261. |
| Social insurance contribution information | Employer Registration Number; Tax Year; Employee PPSN; First Name; Family Name; Address; Date of Birth; Employment ID; Employment start date; Date of Leaving; Pay Date; Pay Frequency; Gross Pay; Pay for Employee PRSI; Pay for Employer PRSI; PRSI Exemption; PRSI Exemption Reason; PRSI Class and Subclass; Insurable weeks; Employee PRSI Paid; Employer PRSI; Pay for USC; Amount contributed by Employer to Retirement Benefit Scheme; Shared Based Remuneration; Director; USC paid. | Where DEASP official requires customer information in the course of their daily duties | Social Welfare Consolidation Act 2005.  Section 261. |
| Pay and PRSI details from the P35L | Employer Number, Employee PPSN, Name, Address, Pay, Employee PRSI, Total PRSI, PRSI Class, No. of weeks, date of birth, mother’s maiden name, pension tracing number, Gross Pay including PRSI | Weekly for the previous tax year and on request for prior tax years | Social Welfare Consolidation Act 2005.  Section 261. |
| Local Property Tax: data in respect of deductions from certain social welfare payments | Customer name, address, PPSN, value of LPT deduction. | Renewal file annually in December each year. Daily customer instructions. Occasional customer queries. | Finance (Local Property Tax) Act 2012.  Sections 83 to 100. |
| DEASP Welfare4Partners using DSP ROS Digital Certificate - token passed to DEASP on log-in. | Name, preferred username, given name, family name, registration number, taxhead, email address, IDREF | When user logs into service | Electronic Commerce Act 2000. |
| Case specific enquiries to support work of Special Investigations Unit (SIU) | Information (including personal data) held by Revenue deemed by an individual SIU officer to be relevant to an investigation of Social Welfare offences or fraud where the provision of such information would support the investigation of the alleged offence(s). | Case specific SIU/SWI investigation | Social Welfare Consolidation Act 2005.  Section 261(2) |
| Information about certain payments made by traders and other persons carrying on a business activity (including statutory bodies – Form 46G) | Name/full title of company; private address; business name (if any); business address; Tax Reference Number; Total amount of payments made or value of consideration given; nature of consideration, if not money; nature of services or rights provided; VAT inclusive/exclusive. | Case specific SIU/SWI investigation | Social Welfare Consolidation Act 2005.  Section 261(2) |
| Vehicle registration data | Vehicle registration number and/or (optional) name, address, post code, previous owner (Y/N), | Case specific SIU/SWI investigation | Social Welfare Consolidation Act 2005.  Section 261(1) |
| Self-Employed Contribution Details | Customer Name, address, PPSN, employment commenced/ceased, employer reference number, income details | Case specific to support delivery of service or investigation | Social Welfare Consolidation Act 2005.  Section 261(2) |
| Income Tax (F11) end of year data | Year, PPSN self/spouse, Name/spouse name, liability/paid, PRSI due and paid for self/spouse, reckonable income self/spouse, appeal Indicator, unearned Income self/spouse, Case I/II income self/spouse. | On request | Social Welfare Consolidation Act 2005.  Section 261(2 |
| Tax Clearance Certificates | Employer reference number, status (Yes, No, not found) | Case specific to support delivery of service or investigation | Social Welfare Consolidation Act 2005.  Section 261(2) |
| Value of deposit interest retention tax paid to check compliance on means tested payments | Customer Name, PPSN, date of birth, gender, time period, name per Revenue, value of DIRT | Annually.  Case specific queries confirmed on request from DEASP. | Social Welfare Consolidation Act 2005 - Section 261(2). Taxes Consolidation Act 1997 - Section 891(b) |
| Single customer view | Name, PPSN, Place of Birth, Date of Birth, Former Surnames, Address, Nationality, Date of death. | Case specific | Social Welfare (Consolidation) Act 2005.  Sections 261(1) and 262 to 270. |