



InterPARES 2 Project

International Research on Permanent Authentic Records in Electronic Systems

Areas That Should Be Covered Validated

Case Study 20: Revenue On-Line Services (ROS)

Seth Dalby, UBC
Version 1, June 2005

Creator of the Fonds		
TOPIC	SPECIFICS	SOURCE
Name	<i>Office of the Revenue Commissioners (Revenue)</i>	FR, p. 5
Location	Republic of Ireland, main offices in Dublin	FR, pg. 7
Origins	The Office of the Revenue Commissioners was established by Government Order 2/23 on 21 February 1923 to collect and manage taxes and duties within the Irish Republic.	FR, pg. 7
Legal Status	<ul style="list-style-type: none">• public body• established 1923 through Government Order 2/23	FR, pg. 7
Legislation	<ul style="list-style-type: none">• <i>Official Languages Act, 2004</i>• <i>Capital Acquisitions Tax Consolidation Act, 2003</i>• <i>E-Commerce Act, 2000</i>• <i>Freedom of Information Act, 1997</i>• <i>Taxes Consolidation Act, 1997</i>• <i>Data Protection Act, 1988, 2003</i>• <i>Official Secrets Act, 1963 – Revenue Certification Practice Statement – Section 1.1.9 Staffing Arrangements invokes the OSA in terms of Revenue Employees</i>• <i>Revenue Commissioners Order (Government Order 2/23)</i>• <i>Tax Treaties</i> <i>double taxation agreements with 44 countries (income, corporation, and capital gains taxes)</i>	FR, pg. 7, 65 and Web site: http://www.revenue.ie/index.htm
Norms	<ul style="list-style-type: none">• Two Revenue documents govern the use of digital certificates and signatures (PKI): a certification policy statement and a certification practice statement.• technology requirements of:<ul style="list-style-type: none">○ X.500 Directory services○ X.509 Certificate format○ X.509 CRL format○ X.500 Distinguished name standards○ PKCS#7 format for Digital Encryption and Digital Signatures	FR, pg. 8-10, 39, 63-64

	<ul style="list-style-type: none"> ○ PKCS#10 Certificate Request format ○ PKCS#12 Personal Information Exchange format ○ recognized PKI conventions and standards ● Web standards <ul style="list-style-type: none"> ○ WWW – Content Standard ○ W3C Web site Content Accessibility Guidelines ○ screen reading software for the visually impaired 	
Funding	Unavailable in the Final Report or other available documentation.	
Resources	Over 100 regional offices throughout Ireland with headquarters in Dublin.	FR, pg. 5
Governance	<ul style="list-style-type: none"> ● established by Government Order 2/23 in 1923. ● Board of Commissioners comprising 3 Secretaries General (1 Chairman and 2 Commissioners). ● directly responsible to the Minister of Finance, but acts independently of Ministerial control in exercising statutory powers. ● made up of 16 divisions, organized into 5 geographic revenue regions, employs a staff of over 7,000. 	FR, pg. 5, 7
Mandate	Assessment and collection of taxes and duties. Derived from statute, Government, and EU membership	FR, pg. 5
Philosophy	Unavailable in the Final Report or other available documentation.	
Mission	“To serve the community by fairly and efficiently collecting taxes and duties and implementing import and export controls.”	FR, pg. 5
Functions	<ul style="list-style-type: none"> ● assess, collect, manage taxes/duties ● control imports/exports and collect duties/levies on behalf of EU ● fight against drugs in co-operation w/other State Agencies ● carry out Agency work for other departments ● collect social insurance for Dept. of Social, Community and Family Affairs ● advise on taxation issues 	FR, pg. 5
Recognitions	<ul style="list-style-type: none"> ● Public Sector Times Award for best e-Government Web site ● Irish Internet Association Award for best example of Public Service e-Commerce implementation in the Public Service ● Digital Media Award for Innovation in business to business ● awarded an EU e-Government label for recognized excellence ● recognized for being one of very best practices in category “The role of e Government for European competitiveness” at EU conference (Italy, 2003) 	FR, pg. 2
Activities Resulting in Document Creation		
<i>Administrative and Managerial Framework</i>		
TOPIC	SPECIFICS	SOURCE
General Description	Revenue carries out many administrative and managerial activities as part of its main functions of tax assessment and collection.	
Type of activities	Administrative activities undertaken by Revenue are too numerous and complex to list here. For a general overview of activities, see Division/Role chart on pg. 6 in the Final Report.	FR, pg. 6

Documents resulting from activities	An explanation of the types of documents resulting from Revenue's administrative activities is not provided in the Final Report or other available documentation.	
Existence of a RM and/or archives program	Revenue has a recordkeeping and archives system in place (automated where possible) to ensure the quality, reliability, authenticity, non-repudiation, and confidentiality of tax records created within ROS. These include: <ul style="list-style-type: none"> • Controls over creation, maintenance, and use of records. Maintenance of ROS has been outsourced to Accenture, and maintenance of back office systems to which ROS interfaces records input by customers is handled by in-house and outsourced staff (FR, pg. 22, 23, 25-26, 40, 49, 50, 55-56, 61, 74, 75, App. 2) • Access privileges and restrictions (FR, pg. 47, 48, 55, 61, 73) • Audit logs (FR, pg. 61, 75, 92) • Basic classification (active or inactive) (FR. pg. 59) • Retention authorities (FR, pg. 59) • Backup and preservation procedures (FR, pg. 61, 63) 	
Individuals responsible for preservation	Unavailable in the Final Report or other available documentation.	
Existence of preservation strategies	Preservation strategies relating to general administrative records unavailable in Final Report. For preservation strategies relating specifically to records of ROS, see next section of this analysis.	
Legal Requirements and Constraints	As pertains to the preservation of tax records, final report states that Revenue requires authorization from National Archives to destroy tax forms and other records.	FR, pg. 63
Normative Requirements and Constraints	<ul style="list-style-type: none"> • Final report mentions that "work practices and increased use of IT is driving the retention and preservation of [tax] records, rather than any legislative need." Further points out that a "tribunal mentality has highlighted the need to present accurate financial records over time, and Revenue are conscious of this." • However, also ventures that long-term preservation of tax records is 'inappropriate' due to the level of personal information included in them. 	FR, pg. 62 FR, pg. 63
Technological Requirements and Constraints	Unavailable in the Final Report or other available documentation.	
<i>Digital entity being studied</i>		
General Description	<ul style="list-style-type: none"> • <u>digital certificates and signatures</u> – required when using ROS, provide online user verification and validation to ensure protection of personal information and integrity of submitted data • <u>electronic tax forms</u> – facilitate tax filing by allowing users to download, complete, and submit tax forms online. Also provides pre-population and dynamically generated content. 	FR, pg. 13-16.

	<ul style="list-style-type: none"> • <u>Debit Instruction Forms</u> – allow customers to pay taxes online. <p>Together, the three digital entities under study facilitate fast tax assessment and payment/collection on part of Revenue and tax payers in a convenient, accurate, confidential manner.</p>	
Type of activities	<ul style="list-style-type: none"> • <u>digital certificates and signatures</u> are created and delivered when users apply for ROS Access Number or Tax Agent Identification and a separate password and Digital Certificate. • <u>electronic tax forms</u> are created when users download and file one of 22 available forms. • <u>Debit Instruction Forms</u> are created when users pay taxes online. 	FR, pg. 11-13
Documents resulting from activities	<ul style="list-style-type: none"> • digital certificates and signatures • electronic tax forms (22 available) • debit instruction forms <p>See above</p>	FR, pg. 9, 11, 13-14
Existence of preservation strategies	<p>As related to records created within ROS:</p> <ul style="list-style-type: none"> • Revenue holds electronic tax records within the system for a specific amount of time according to retention guidelines, and then destroys them. • records are migrated when back-end systems are updated; XML is used as export standard to enable migration to future systems • standard IT backup and disaster recovery operations are provided 	FR, pg. 62-63
Legal Requirements and Constraints	See <i>Legislation</i> in section 1 of this analysis and <i>Legal Requirements and Constraints</i> in section 2.	
Normative Requirements and Constraints	See sections 1 and 2.	
Technological Requirements and Constraints	Unavailable in Final Report or other available documentation.	