

Official swore affidavit saying she saw a Northern BMW X5, not registered for VRT, being driven in South on dates she was actually on a boozy Benidorm trip

Revenue officer faked evidence

EXCLUSIVE

By Michael O'Farrell

INVESTIGATIONS EDITOR

A REVENUE officer fabricated evidence in a bid to secure a criminal conviction, an Irish Mail on Sunday investigation reveals.

In evidence prepared for court, the officer swore she had personally witnessed a Northern-registered jeep that had not been registered for Vehicle Registration Tax (VRT). But on some of the dates she claimed to have spotted the €80,000 vehicle driving in the Republic, the Revenue official was actually out of the country on a boozy trip to Benidorm.

Contacted by the MoS this week, the officer said she could not comment on the case as it is the subject of an ongoing investigation. Revenue also confirmed that there is an 'ongoing' investigation into the matter.

Revenue's entire case – which came before the courts in January – was built on the officer's sworn testimony that she saw the UK-reg-

'Benidorm's answer to Thelma and Louise'

istered BMW X5 jeep south of the border on 12 occasions between June and October 2023.

The date of each purported sighting is listed in a sworn statement the officer signed as evidence for a criminal prosecution.

However, as social media images show, the officer was actually abroad on holiday on several of these dates. Three of the dates in question are consecutive days between September 22 and 24.

During this time the officer was actually on holidays in Spain. The raucous trip was chronicled on social media by an influencer who publicly posted a compilation video of the Revenue officer and her travelling companions.

Others on the trip also posted pictures in which the Revenue officer was tagged. In one post showing the group leaving Ireland on a Ryanair flight on September 21, the Revenue officer is clearly identifiable in a bright summer dress.

The next day, she is photographed in a sun hat with a female companion on a scooter on Benidorm's Playa De Levante beachfront.

'Benidorm's answer to Thelma & Louise', the photos caption reads. But according to her falsified sworn statement, the Revenue official said she was in Ireland on the same day.

The following day, September 23, she is photographed in a black swim top and dark sunglasses partying at Benidorm's Tiki Beach bar, a venue famed for its cocktails and live music.

This is also one of the dates that were listed in the official's sworn statement in which she claimed to be at work in Ireland.

€80K CAR SEIZED AND HELD FOR 17 MONTHS

NOVEMBER 16, 2023

Revenue customs officers seize a UK-registered BMW X5 jeep under VRT laws.

JANUARY 22, 2025

Revenue brings a criminal prosecution based on a sworn statement by an officer who claims to have personally witnessed the vehicle in the State on 12 dates. On several of those dates, the officer concerned was actually on holiday abroad. The case is struck out on separate grounds before the officer's false evidence is heard.

FEBRUARY 6, 2025

After the car owner provides Revenue with photos of the officer abroad, Revenue offers to return the BMW if the owner signs an indemnity to protect Revenue and State officials from any future claim.

FEBRUARY 21, 2025

Revenue denies the prosecution was 'malicious' and says it is now prepared to release the vehicle 'without prejudice'.

MARCH 1, 2025

The vehicle owner's lawyer informs Revenue that judicial review proceedings have been drafted. 'You are aware that correspondence will be exhibited in the proceedings in the High Court. You are aware that I am in a position to prove conclusively that the alleged logging of the vehicle is entirely false and should be both a matter of concern for investigation by you,' he tells Revenue. Revenue confirms no further criminal prosecution will take place but refuses to consider compensation.

APRIL 11, 2025

The vehicle owner collects their car.



They have to pay a private firm €200 to recover it as it has been lying idle too long to be driven without repair.

APRIL 20, 2025

Having spent thousands in legal fees, which they can no longer afford, the vehicle owner writes directly to the Revenue chairman, Niall Cody. 'Your higher executive officer had told blatant lies in regards to this case,' they write.

APRIL 22, 2025

The chairman's office acknowledges the correspondence. 'The matter is receiving attention and I will write to you again soon,' the acknowledgement reads.

JUNE 1, 2025

Mr Cody's private secretary writes to the vehicle owner to say that although the matter is being taken 'seriously', Revenue's position 'has not changed.' 'Allegations contained in your emails are being examined in line with established procedures,' the Revenue correspondence reads.

JUNE 3, 2025

The vehicle owner responds immediately to the Revenue chairman. 'To not even have an apology from anyone is beyond comprehension,' they write.

SEPTEMBER 8 2025

The vehicle owner writes again to the Revenue chairman about pursuing legal action. 'As I have never heard



THIS WEEK: We speak to Revenue officer who claimed to have seen the car

'I'm not allowed talk about this at the minute. It's part of a Revenue investigation. I'm not allowed speak about this to anybody,' she told the MoS. When offered an opportunity to explain her actions, the official

'I'm not allowed speak about this to anybody'

'I can't talk about this at the minute, so I can't. There's a lot more here going on in this than you've been informed of basically.

And I can't talk about it, okay.' When it was put to her that she had been caught out lying, the official replied: 'I'm not caught in anything here – there's a reason behind this. Okay, lookit, I have to talk to Revenue. Thanks very much.'

The officer declined to specify whether or not she is still employed by Revenue.

Details of the case are chronicled in correspondence – seen by the MoS – between the vehicle owner and Revenue. This includes the seizure notice provided after Revenue officers, attended by three gardai, seized the vehicle in November of last year.



BENIDORM SEPTEMBER 2023

back regarding an apology for how myself and my family were treated and harassed I feel this is my only option,' they write. 'I would like to give the opportunity for the chairman to reach out to me to discuss this matter.'

SEPTEMBER 20, 2025

Mr Cody's private secretary responds to say the position has not changed. 'Revenue's position in relation to matters raised by you remain as outlined in previous correspondence and we are not in a position to pursue this matter any further at this stage.'



Come to Benidorm With us

BOOZY TRIP: Social media images show officer on holiday when car was seen

FLIGHT: Revenue officer in social media posts

chance to hear this evidence. At the beginning of the hearing, a defence barrister raised an objection about a legal point relating to the Revenue's failure to provide other documents in discovery. As a result, the judge struck out the case.

After that, the vehicle owner and her legal team subsequently complained to Revenue and provided evidence of the falsified official's statement.

Despite the actions of its official, Revenue has refused to apologise to or compensate the car owner. The tax collecting agency initially asked the owner to sign a document that would have indemnified all Revenue and State officials – up to and including the Minister for Finance – before the BMW would be returned.

However, the owner refused to sign the indemnity. The car was eventually returned to the owner – 17 months after it was seized.

According to the owner, the entire episode cost more than €7,000 in legal and other fees, money Revenue has refused to consider compensating.

In correspondence with the car owner, Revenue refused to accept that the attempted prosecution was 'malicious'.

'I have never even received an apology'

It also continues to insist its seizure of the BMW was 'lawful'. The owner continues to seek compensation and an apology from Revenue.

In a letter to Revenue chairman Niall Cody in April, the vehicle owner stated: 'My concern now is this has never been taken seriously. It's been taken for your officers and department?'

'I was dragged through the courts completely unnecessarily. Left with a bill of €7,000 in legal fees. And yet I have never even received an apology from anyone for any of this,' the owner followed up in June.

'This officer was willing to commit perjury but for my barrister realising that evidence had been left out, is this alone not a matter of concern?'

The vehicle owner had previously been caught and fined by Revenue for driving a different unregistered vehicle, something they freely admit to and regret.

The Revenue official's falsified statement could also be a breach of misfeasance of public office laws designed to ensure State officials do not abuse their position.

In her signed statement, dated March 6, 2024, the Revenue officer stated: 'I am an Officer of Customs and Excise and Authorised Officer of the Revenue Commissioners.'

She also stated she had been 'acting in that capacity on all dates mentioned in this statement'.

The legal document contained a standard clause in which the officer acknowledged that making a false statement is a potential crime.

This statement... is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true,' it states.

Revenue's prosecution of the BMW owner was based on this false evidence and was provided to the defence in advance of the court hearing.

However, the court never got a

Revenue fails to clarify how it will fix VRT wrongdoing

OUR STORY Report last year

This isn't the first time Revenue has been found to be in the wrong

By Michael O'Farrell

TODAY'S revelations about falsified court evidence are not the first time that Revenue has been found in the wrong and refused to apologise.

Last year, the Irish Mail on Sunday revealed how Revenue bosses refused to clarify if they had done anything to rectify cases in which in which tax officials misused their powers when they seized foreign-registered vehicles and issued large fines to owners.

The cases involve the improper use of Vehicle Registration Tax (VRT) laws by Revenue officers, which was highlighted in a Tax Appeals Commission (TAC) ruling.

In the 2021 ruling, TAC commissioner Marie-Claire Maney admonished Revenue officials for behaving in an 'illogical' and 'misguided' manner when they applied VRT residency rules.

As a result, an unknown number of people may have had their vehicles unjustly seized or been illegally subjected to significant fines and VRT bills.

Central to the ruling is a normal residence test that Revenue is supposed to apply when deciding if a foreign-registered vehicle should be subject to VRT.

At roadside checks, Revenue officers can seize vehicles or issue fines if they believe a driver is in breach of this law.

But according to the TAC ruling, Revenue 'failed to follow the correct steps... in determining normal residence'.

The ruling also stated Revenue 'should consider its procedures'.

This could have far-reaching and costly implications for the Revenue as it has found that VRT procedures are found to have been carried out on a widespread basis.

However, Revenue has declined to indicate how widespread the issue may be or whether any compensation had been paid.

Revenue also declined to say whether or not it had attempted to fine out how many flawed cases there might be – and whether it had contacted those people improperly fined to rectify any wrongdoing.

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