

Civil Service Conciliation and Arbitration Scheme

General Council Report 1336

(Meeting/s of 24 June 1998)

For the payment of an allowance to Inspector Higher Grade and Senior Inspector in the Prosecutions Unit in Dublin

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Claim for the payment of an allowance to Inspector Higher Grade and Senior Inspector in the Prosecutions Unit in Dublin

1. The Staff Side said that the claim was for an allowance in lieu of overtime and to compensate for unsocial working hours and physical danger arising from certain prosecutions. The hours worked by the staff of the Prosecutions Unit are unpredictable and can impact on an individual's ability to take leave. Early morning attendances may be required to carry out searches.

2. The Official Side said that they did not accept that there is any significant unsocial hours element or additional working hours element in the attendance required of the two grades concerned in the Prosecutions Unit i.e. over and above the hours which would normally be expected from officers in these senior grades. Neither of these management grades have conditioned hours and flexibility of attendance is expected.

3. The Staff Side said that the work is of a more confrontational nature than that performed by staff at the same levels elsewhere in the Chief Inspector of Taxes' Office. As the outcome of a case may result in loss of liberty for the offender, there is an element of risk involved for the person handling such cases. The work involved is comparable to that performed by the staff in the Criminal Assets Bureau (CAB) who are in receipt of an allowance.

4. The Official Side said the work of the officers in the Prosecutions Unit involves the prosecution of tax evasion on legitimate business activity. While all outdoor officers may meet some obstruction in the carrying out of their duties, there is no evidence that the officers who are working in the Prosecutions Unit are particularly

singled out in this respect. Where it appears that a taxpayer may be profiting from criminal activity such cases are referred to the Criminal Assets Bureau. No officer is expected or required to place their physical well-being in jeopardy.

5. The Staff Side said that a major training initiative was devised when the Unit was set up thereby distinguishing the work involved as different from that previously encountered by staff in the Chief Inspector of Taxes' Office. The work has evolved since 1997 and the staff are now involved in doing work previously performed by the Gardaí (i.e. cautioning witnesses, taking statements, preparing files for the DPP and appearing as witnesses in Court). The Staff Side also indicated that the officers involved in the Prosecutions Unit have a considerable additional knowledge and skills requirement because of the specialist, technical nature of the work with which they are involved.

6. The Official Side said that the duties and responsibilities involved are appropriate to the grades concerned. The duties and responsibilities are not superior in quality to or more complex than the duties appropriate to the grades concerned or the work which is carried out by Inspectors of Taxes (Higher Grade) and Senior Inspector of Taxes in other parts of the Office. Some of the work involved, for example the collection of evidence (including the taking of statements), the protection of evidence, the preparation of cases for the Office of the Revenue Solicitor/the Office of the Director of Public Prosecutions, the giving of evidence, etc. is also dealt with by officers in other parts of the Office of the Revenue Commissioners, e.g. by members of the Custom and Excise Service, and by members of the Garda Síochána of a rank and salary scale which are well below that of the claimants.

7. The Staff Side asked for a report recording disagreement.

8. This report, recording disagreement, was adopted on 24 June 1998.

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