

TALC AUDIT Sub-Committee Meeting Minutes

Tuesday 21st September 2021 – 10.00am
Virtual Meeting through Skype for Business

Attendees:

Practitioners:	Ruth Higgins (Chair)	Law Society
	Norah Collender	CCAB-I
	Maud Clear	CCAB-I
	Mary Healy	Irish Tax Institute
	Jim Kelly	Irish Tax Institute
	Aidan Lucey	Irish Tax Institute
	Julie Burke	Irish Tax Institute
	Sandra Brennan	Irish Tax Institute
	Liam Grimes	Irish Tax Institute

Revenue:	Brian Boyle	Revenue
	Sarah Waters	Revenue
	Padraigh Donnelly	Revenue
	Emma Murphy (Secretary)	Revenue

Apologies:	Gerry Higgins	CCAB-I
	Tom Martyn	Law Society

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Item 1 – Opening Comments and Review of Minutes of Meeting held 10th September 2021

The Chair opened the meeting by welcoming everyone.

The previous minutes were agreed with no amendments.

Item 2 – Matters arising from minutes

It was agreed that any matters arising from the minutes would be dealt with under item 4.

Item 3 – Work Plan 2021

3.1 TWSS Compliance Programme

Revenue provided a brief update regarding the progress of the TWSS Compliance Checks. Over 99% of the checks are now complete. Overall, the compliance checks showed a significantly high level of compliance, 98%, with the TWSS. A yield of approximately €28m arose from 2% of employers who were found to be either partially or wholly ineligible for the scheme. Revenue does not anticipate initiating any further checks in respect of TWSS unless, exceptionally, information comes to light which might give reason to examine particular cases.

Revenue confirmed that the focus in EWSS is on real-time checking with detailed examination of limited numbers of cases in response to any risk indicators identified. It does not anticipate a widespread programme of compliance checks along the lines of that conducted for TWSS.

In relation to compliance activity generally, in the realigned Revenue organisation, each Division is responsible for managing the risk within their own case base rather than on the basis of global projects which had formed a standing element of the agenda of this committee.

Item 4 – Update on development of revised Compliance Intervention Framework

The ITI had sent a detailed letter to Revenue with their feedback and this was discussed in more detail. It was agreed that both sides would continue to think about the new framework and to come up with solutions for the outstanding issues.

Issues raised included the timeline for notification of Risk Reviews and the timing of the launch of the new framework and associated Code of Practice.

Revenue advised that the last few chapters of the draft revised Code should be available for review next month and a meeting will be arranged to discuss them then.

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Item 5 – AOB

The practitioners requested that Revenue ensure early communication with taxpayers regarding the Pay and File deadlines as they consider that many taxpayers anticipate an extension similar to last year.

The practitioners requested that no audits be run during the pay and file season. Revenue assured them that while interventions will continue, officials will be understanding to the pressures facing the practitioners and deal flexibly with requests to reschedule intervention meetings where necessary.

The Chair ended the meeting by thanking everybody for attending.

Action Points from this meeting	Responsible	Deadline
Practitioners invited to submit comments/proposals in relation to the new Code of Practice.	Practitioners	Ongoing
Revenue to continue to work on the wording of the new Code of Practice	Revenue	Ongoing
Additional meeting for the new Compliance Intervention Framework	Revenue	Will be organised when the sections of the draft Code are available

The next meeting of the TALC Audit Sub-Committee is to be held virtually on Tuesday 23rd November 2021 at 10am

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee