

# TALC AUDIT Sub-Committee Meeting Minutes

**Tuesday 26<sup>th</sup> November 2019 – 10.00am**  
**Revenue Commissioners, Planning Division, Bishop's Square, Dublin 2.**

Attendees:

Practitioners:

Julie Burke (Chair)	Irish Tax Institute
Gerry Higgins	CCAB-I
Jim Kelly	Irish Tax Institute
Aidan Lucey	Irish Tax Institute
Kimberley Rowan	CCAB-I
Tom Martyn	Law Society
Sandra Brennan	Irish Tax Institute
Clare McGuinness	Irish Tax Institute

Revenue:

Brian Boyle	Revenue
Bernadette Davis	Revenue
Padraigh Donnelly	Revenue
Kathleen Redmond	Revenue
Fay Kearney	Revenue
Gearoid Murphy	Revenue
Miriam Scahill (Secretary)	Revenue

Apologies:

Paul Dillon	CCAB-I
Mary Healy	Irish Tax Institute
Liam Grimes	Irish Tax Institute
Ruth Higgins	Law Society
Stephen Flynn	Revenue

## TALC AUDIT Sub-Committee Meeting Minutes

### Item 1 – Review of Minutes of Meeting held 24th September 2019

The minutes of the meeting held on 24<sup>th</sup> September 2019 were accepted by the group.  
The chair welcomed Mr Gearóid Murphy, Principal Officer, Personal Division, Revenue to the meeting.

### Item 2 – Matters Arising from previous meeting of 24th September 2019

#### 2.1 Revenue to provide an update on the penalties that apply for breaches of Income Tax (Employments) Regulations (section 987 TCA 1997)

Revenue indicated that a framework for fixed penalties in relation to these regulations is still under consideration. This framework will ensure consistent application of fixed penalties.

#### 2.2 Update on FATCA/CRS project

Revenue will make a presentation on this project to the committee in 2020.

#### 2.3 PMOD Update

Gearóid Murphy briefed the group on recent and planned developments to the PMOD system. The practitioners raised issues on the PAYE treatment of directors and the CCAB-I submission was discussed.

#### 2.4 ITI Submission

Revenue confirmed that guidance has been given in the recent briefings by Planning Division to the operational Divisions on the issue of the preliminary e-audit meeting and the commencement date of the audit. The preliminary audit meeting does not affect the taxpayer's right under the Code of Practice to make a prompted disclosure on any aspect of their tax affairs until the audit commences. The practitioner bodies requested that Revenue auditors re-iterate this situation to taxpayers at the initial e-audit preliminary examination. The practitioners also requested that clarity in the audit notification letter should be standard where an audit is planned to be conducted as an e-audit. Revenue confirmed that this is the preferred approach.

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### Item 3– Work Plan 2019

#### 3.1 Code of Practice for Revenue Audit and other Compliance Interventions

Revenue updated the group on the status of the Statement of Strategy 2020-2022 for Revenue. There is a commitment within the strategy to examine the framework for compliance interventions to ensure they are fit for purpose.

The practitioners indicated that clarity on the expected taxpayer experience (in terms of nature of the engagement and the duration of the intervention) for each non-audit intervention type would be useful.

#### 3.2 National/Divisional Projects

An update was provided on a number of the significant national projects that are underway.

#### 3.3 Work Plan 2020

The Work Plan for 2020 was discussed by the group. The new work plan will be circulated in advance of the next meeting.

#### 3.4 Chair 2020

Mr Gerry Higgins, CCAB-I, will take on the role of chairman for TALC Audit Sub Committee in 2020.

He thanked Ms Julie Burke, the outgoing chair, for her guidance of the committee's work over the past year.

Action Points from this meeting	Responsible	Deadline
Revenue to provide some general guidance on proprietary directors under the PMOD system.	Revenue	Completed December 2019
Work Plan 2020 to be circulated to the group	Revenue	Prior to next meeting
Non-filer programmes 2020	Revenue	Revenue will advise this committee of dates for each campaign
FATCA/CRS project update	Revenue	Date for update to be confirmed
Dates for 2020 TALC Audit meeting to be confirmed	Revenue	Dates confirmed by email 19/12/19

The next meeting of the TALC Audit Sub-Committee February 18<sup>th</sup> 2020 at 10am in the Conference Room, Bishops Square.

Submitted for approval by Secretary

Approved by TALC Audit Sub Committee