

# TALC AUDIT Sub-Committee Meeting Minutes

**Wednesday 4<sup>th</sup> December 2024 – 10.00am**  
**Revenue Office Bishop's Square and MS Teams**

**Attendees:**

Revenue:	Sarah Waters	Revenue
	Miriam Scahill	Revenue
	Patricia Lee	Revenue
	Aisling McDaid	Revenue
	Emma Murphy (Secretary)	Revenue
	Maurice Priestley (Presenter)	Revenue

Practitioners:	Gerry Higgins (chair)	CCAB-I
	Grainne McDermott	CCAB-I
	Jim Kelly	Irish Tax Institute
	Mary Healy	Irish Tax Institute
	Fergal Kenzie	Irish Tax Institute
	Tim Lynch	Irish Tax Institute
	Mark Ludlow	Irish Tax Institute
	Ruth Higgins	Law Society
	Trish McCarvill	Law Society

Apologies:	Brian Boyle	Revenue
	Gearoid O'Sullivan	CCAB-I
	Aidan Lucey	Irish Tax Institute
	Sandra Brennan	Irish Tax Institute

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### Item 1 – Minutes of meeting held on 18<sup>th</sup> September 2024

The chair opened the meeting by welcoming everybody, especially the new members Trish McCarvill, Tim Lynch and Mark Ludlow.

The minutes of the meeting of 18<sup>th</sup> September were agreed with no amendments.

### Item 2 – Matters arising from the previous meeting.

The first matter arising related to the process for seeking an extension of up to 60 days in cases where taxpayers wish to make a qualifying disclosure. Revenue confirmed that prior to 2025, its case management system did not capture such requests however the system would be updated in early 2025 in order to do so. This would provide better insights in relation to the overall usefulness/ efficacy of the provision. It was agreed that careful consideration was required in advance of any changes in order to avoid any unintended consequences. It was agreed to keep this item on the agenda for the next meeting.

The other matter arising related to quality of compliance intervention letters. There was a general view that the standard of letters including accuracy and quality of information has improved a lot. It was agreed to keep the matter under review.

### Item 3 – Discussion with Medium Enterprises Division (MED)

Maurice Priestley from MED attended for this item. He provided an overview of the MED case base before moving on to some of the ongoing 2024 compliance priorities for the division which will continue into 2025.

The public admin and construction branch are carrying out long term projects into large scale public capital spending projects with a specific focus on fiduciary taxes.

MED are currently looking at the emergency accommodation and direct provision providers.

Maurice confirmed that MED uses Level 1 profile interviews as intended under the Code of Practice. He confirmed that they're of particular use within the renewable energies sector. Given the complexities within the sector, having these interviews allows for insight to be gained in relation to the commercial realities of the sector following the initial construction stage.

It was also confirmed that employer compliance in relation to PAYE, USC and PRSI continues to be a major focus of MED interventions. Issues such as misclassification of employment and proper taxation of the full range of emoluments are particularly relevant for the division.

A large number of MED's case base are close companies, and transactions involving a generational transfer of assets is a compliance focus.

Maurice confirmed that MED adopts a whole case management approach for its cases, which included excise and customs as well as mineral oil.

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MED have responsibility for R&D claims in their IT, Science and Finance branch. They currently have no back log for the processing of claims. They are having an issue with some claims coming in under Section 766 TCA 1997 and not Section 766C TCA 1997, but the branch is contacting the agents involved to ensure that the claims are correct. The practitioners noted their appreciation for this approach.

MED also have responsibility for RZLT, and this is dealt with by a specific subgroup of the TALC Direct and Capital Taxes subcommittee. There have been recent meetings of that group on this matter.

The practitioners thanked Maurice Priestley for his presentation.

### Item 4 – Work Plan 2024

#### Compliance Intervention Framework Updates

The main issue arising related to the wording around the 60-day period to make a qualifying disclosure. This item had already been discussed as part of the matters arising from the minutes.

#### PMOD Compliance

There was no update on this topic.

It was agreed to continue to look at it in light of the new ERR requirements that were introduced.

#### DAC 7 – Joint Audits

There was no update on this topic.

### Item 5 – Work Plan 2025

There was a general discussion around what should be included in the work plan for 2025. It was agreed that the following items should be included for 2025:

CIF

PMOD compliance

It was agreed that the meetings would be quarterly for 2025.

### Item 6 – AOB

There was no AOB.

The chair ended the meeting by thanking everybody for attending and confirming that Trish McCarvill of the Law Society will be chair for 2025.

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The committee thanked Gerry for his work as chair for 2024.

<b>Action points arising from this meeting</b>	<b>Responsible</b>	<b>Deadline</b>
Feedback on proposed wording in relation to 60 period to review and make a qualifying disclosure.	Practitioners.	For discussion at the next meeting.
Practitioners to continue to provide Revenue with examples of any issues arising with the operation of the CIF including the provision of copies of any compliance interventions letters of concern	Practitioners.	Ongoing.

The date of the next meeting is to be confirmed.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee