

# Minutes of TALC Sub-committee on Collection issues

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**Date: 17 November 2020**

**Via Zoom**

**Agenda Item 1: Minutes of meeting held 29 September 2020** The minutes were approved.

## **Agenda Item 2: Matters arising**

Revenue confirmed that the guidance regarding the flu jab and benefit in kind will issue in due course and that practitioners can rely on the information provided in the last meeting in the meantime. Revenue will take this up with RLS.

## **Agenda Item 3: TWSS**

Revenue reported that 90% of the information is in to complete stage 1 of the reconciliation process. By mid-December Revenue hope to issue the TWSS reconciliation information to employers who will then have until the end of March 2021 to review. Revenue explained that TWSS warehousing mirrors the PREM warehousing process but that liability will not be quantified until the reconciliation process is complete.

CCAB-I sought clarification on how to account for TWSS in returns. Revenue confirmed that there was no change to calculation of Preliminary Tax envisaged. It had been confirmed by Revenue how PUP was calculated for PT and TWSS treatment will be similar.

In response to Practitioners request that consideration be given to the difference in treatment regarding TWSS/PUP for self-employed taxpayers and PAYE taxpayers, Revenue confirmed that the debt warehousing is available for self-assessed where needed and where the relief conditions are met.

## **Agenda Item 4: CRSS**

Revenue outlined the conditions to avail of the Covid Restrictions Support Scheme (CRSS) and reported that the Accommodation & Food Industry, Hairdresser & Beauty Industry and Retail trade accounted for 80% of applications. Revenue pointed out that the scheme is based on proposed legislation which is currently at Committee stage in the Houses of the Oireachtas. Up to 10,000 had registered to date. Non-qualifying industries were noted: Taxi Operators, Coaches, Mobile Trading Units, businesses without a fixed premises. Practitioners noted the time limit of 8 weeks within which to apply for the scheme and the requirement to have tax clearance.

## **Agenda Item 5: Communication with Revenue**

In response to Practitioners concerns regarding certain communications (hard copy TWSS Compliance Check letters to go to Taxpayer/Call back service) with Revenue, Revenue asked for details of individual cases so that any issues can be resolved.

### **Agenda Item 6: Warehousing of Debt**

Revenue confirmed that the latest version of both forms of the warehousing debts letters were in the process of issuing.

### **Agenda Item 7: Phased Payment Arrangements – “Non-warehoused” debt and reduced interest rate**

In response to the request for clarification on the conditions to qualify for the 3% reduced interest PPA for underpaid 2019 preliminary tax, Revenue informed the Practitioners that a taxpayer can warehouse the preliminary tax and balance payment for 2019 provided returns were submitted by 10 December and the taxpayer expects at least a 25% reduction in income in 2020 as compared to 2019 (as outlined in eBrief 190/20).

### **Agenda Item 8: Pay and File Arrangements**

Revenue reported on the 2019 Form 11 filings; 328,000 received to date. Revenue is very aware of how busy December is for payroll.

Revenue informed practitioners of ROS downtime scheduled for essential maintenance for the 21 November (possibly extending to 22 November) and extended opening hours for ROS support (see eBrief 203/20) on 8/9/10 Dec from 9am to 8pm and agreed to consider a further extension if required.

Revenue confirmed that General Queries is the correct section to direct a warehouse income tax query on My Enquiries.

Revenue advised Practitioners to contact Revenue in advance with evidence of Covid related delays in making a late return.

### **Agenda Item 9: CGT Payment deadline**

ITI raised concerns regarding the tight turnaround for meeting the CGT payment deadline – a knock on effect of the extension to the Pay and File deadline. Revenue confirmed that they would take a pragmatic approach to a CGT payment received between 15<sup>th</sup> and 20<sup>th</sup> of December in a case where it can be demonstrated that there is a genuine difficulty in meeting the filing deadline due to Covid-19. In exceptional cases where more than a few days flexibility is required contact must be made with Revenue. ITI noted that there may also be an increase in disposals arising from the impact of C19.

#### **ACTION POINT**

**Revenue to consider the request for a form of words and to circulate email. – see email 18/11/2020. Revenue is prepared to take a pragmatic approach where it can be demonstrated that there is genuine difficulty in meeting the filing deadline (or within a few days of it) due to COVID-19. If, in exceptional cases, more than a few days flexibility is required, contact must be made by MyEnquiries, confirming the difficulties are COVID-19 related and indicating, within reason, the amount of additional time required.**

#### **Agenda Item 10: Debt Management Services (DMS) update**

Practitioners queried whether there is scope for direct debit for Corporation Tax to allow staged payments of preliminary tax and reduce the accumulation of debt. Revenue will review if viable.

##### **ACTION POINT**

**Revenue to consider the possibility of a direct debit option for Corporation Tax.**

#### **Agenda Item 11: ROS Issues**

In response to practitioners request for visibility of addresses/permission to update addresses for agents, Revenue explained that agents cannot see third party addresses i.e. agents can only amend their own address.

#### **Agenda Item 12: PAYE**

Revenue agreed to check if more detail could be included in the Employers Detail Summary in response to Practitioners' request.

##### **ACTION POINT**

**Revenue agreed to check if more detail could be included in the Employers Detail Summary**

#### **Agenda Item 13: Data Management**

Revenue reported that guidance on data management to avoid data breach has been updated and will be circulated to practitioners. Guidance includes ensuring bank details are correctly set up; ensuring the correct client email is used etc.

Revenue confirmed that agent registration is tax head specific and an opt-out option was not possible due to GDPR in response to Practitioners query as to whether registration was required each time for each tax head.

##### **ACTION POINT**

**Revenue to circulate guidance on data management – circulated 13<sup>th</sup> November 2020 by email.**

#### **Agenda Item 14: eCG50**

Revenue provided an update on the eCG50 take up to date and provided the following stats; e Applications 697 for 541 customers, Assisted 3457 for 1333 customers noting 5 times the contacts, 2.5 times cases). 48% submitted on a TAIN.

Revenue confirmed that the linking aspect was necessary to complete the eCG50 process. Revenue are encouraging solicitors to register with TAIN. Revenue will try to improve the time period for linking.

On a query from the ITI, Revenue agreed to look into the uploading of an unsigned final contract to the system to cater for situations where transaction completing on the same date as execution of Contracts.

Revenue confirmed ability to provide an information session on the eCG50 process to Law Society members upon request.

**ACTION POINT**

**Revenue agreed to look into possibility of uploading unsigned final contract to the eCG50 system.**

**Agenda Item 15: Reporting on subgroups**

**iXBRL**

Revenue acknowledged the CCAB-I agenda items and the impact of the CRO extension to filing deadlines. Revenue confirmed that the current concession for iXBRL's will remain in place and that there are no plans to withdraw the concession. Practitioners will be notified of any withdrawal of the concession via eBrief.

**My Enquiries**

Revenue will consider any suggestions to make the My Enquiries process more efficient. It was agreed that a meeting of the group in the early New Year would be beneficial. Revenue will request the Co-ordinator of the group to send an email in this regard.

**Agenda Item 16: PSWT (update item)**

Revenue confirmed that there will be no developments before June 2021.

**Agenda Item 17: PMOD**

Revenue reported that there were 5.5 million submissions so far in 2020.

**Agenda Item 18: AOB**

It was noted that a representative of the ITI would assume the role of Chair for 2021.

**ACTION POINT**

**ITI to confirm the name of the incoming Chair & Minutes Co-ordinator for 2021. Meeting dates for 2021 to be confirmed.**

**Law Society**

**Revenue**

Ms Ruth Higgins (Chair)	Mr Leonard Burke
Dr Rachael Hession (Minutes Co-ordinator)	Ms Maura Conneely
	Ms Lucy Mulqueen
<b>Irish Tax Institute</b>	Mr Pat O'Shea
Ms Lorraine Sheagar	Mr James Fagan
Ms Mary Healy	
Mr Paul Wallace	
Mr Andrew Thompson	<b>CCAB-I</b>
	Ms Brid Heffernan
	Mr Gerry Higgins