

Minutes of TALC Sub-Committee on Collection Issues

DATE: 27 November 2024

Via Microsoft Teams

Agenda Item 1: Minutes of meeting held on 5 September 2024 and matters arising therefrom

The participants confirmed that the minutes of the meeting held on 5 September 2024 were agreed for publication on the Revenue website.

A number of matters from this Agenda item were addressed by Revenue by email in advance of the meeting:

- *Update on the requested amendments to the TDM for Rent Tax Credit* – Revenue confirmed that the wording on the claim for Rent Tax Credit will be updated for 2025 to note that it is a requirement that the property is registered with the RTB where appropriate, and the TDM will be updated accordingly.
- *Update on the requested amendments to the TDM for Forms CG50A* - Revenue confirmed that they are continuing to liaise with RLS in relation to the updates to the TDM covering Forms CG50A.
- *Updates to the TDM for VAT RTDs* – Revenue confirmed that that the updated TDM was published in November and addressed the queries raised by CCAB-I which have been outstanding since the subcommittee meeting in February 2024.
- *Phasing out of ROS Offline* – Revenue confirmed by email that the Return Preparation Facility (RPF) is intended to replace the ROS Offline application. Forms will be added to it over time. As forms are added, the version available in the ROS Offline application will no longer be maintained and should not be used.
- *An update on any process changes to expedite the turnaround for Letters of No Objection (“LONO”) applications* – Revenue confirmed by email that previous delays in turnaround times were due to a large backlog which has now been reduced, which should result in improved turnaround times.

CCAB-I acknowledged members had noticed a decrease in the turnaround time for LONO and thanked Revenue for this. CCAB-I further thanked Revenue for correcting the errors in the TDMs as had been raised in previous meetings.

ACTION POINTS

Update on the requested amendments to the TDM for Forms CG50A will remain on the agenda for the next meeting.

Agenda Item 2: Local Property Tax

Revenue provided an update on LPT compliance. The due date for filing a return is 2 December 2024 for newly liable properties and owners of properties which were liable in 2023 where the taxpayer did not set up a recurring payment option to pay their liability for 2024. These taxpayers should notify Revenue by Monday 2 December 2024 if they wish to pay their 2025 LPT liability by instalments, or by Friday 10 January 2025 if they wish to pay in full (i.e. one single payment). Revenue advised that 800,000 letters were issued to advise taxpayers of this.

Revenue stated that there will be an increased focus on LPT compliance in 2025. To assist with this, a new compliance unit is being established in the LPT branch. This unit will focus primarily on Level 1 interventions. Revenue advised that it has taken this step as a result of risks identified by caseworkers

and the undervaluation in the valuation bands being declared by taxpayers. During 2025, Revenue will increase collection activities in circumstances where the taxpayer has not paid their LPT liability. Revenue acknowledged that it intends to take a proportionate approach to property owners with solely DSP income.

In addition to these compliance activities, Revenue advised that it is undertaking work to modernise the LPT portal, including interface changes on the user side which property owners will see in the coming months. Phase 2 of this work will commence in March 2025 and will involve looking at aspects of the portal that may impact on conveyancing solicitors. Revenue advised that when these changes are introduced, feedback would be welcome.

CCAB-I queried whether Revenue is aware of difficulties around taxpayers struggling to identify property values in light of the significant uplift in valuations since 2021. Revenue advised that it was not seeing a significant number of difficulties in this area as there are many comparable properties due to high levels of market activity. However, one area where difficulties have been noticed is when previously unregistered properties are conveyed.

Revenue noted that compliance with valuation bands is important. The value of the property in 2021 is a matter of fact. Where a taxpayer is disagreeing with a previous owner's valuation, evidence must be submitted to Revenue to support the new valuation.

ITI queried whether Revenue is seeing increased engagement as a result of the letters issued to taxpayers. Revenue noted that the introduction of the wording 'Level 1' in the letters increased engagement, but that no queries specific to CIF were received. Revenue noted that 'Level 2' interventions may take place in due course. ITI noted that taxpayers may not be fully aware of the different levels of enforcement as activity progresses.

Agenda Item 3: Vacant Homes Tax

Revenue asked that practitioners urge clients to file their VHT returns, where they have not done so already. Revenue noted that the increased rate of VHT announced in the Budget to 7 times the rate of LPT applies to the current chargeable period ending 31 October 2025 and that for those with a liability to VHT in the current period, the payment of the increased rate will be due by 7 November 2025.

CCAB-I queried whether there was an increase in the number of returns in 2024. Revenue advised that in 2023, there was a steady trickle of returns filed following the deadline and they would expect a similar pattern this year as taxpayers continue to understand their VHT obligations. Revenue further advised that the number of returns filed for the second chargeable period (at 27 November 2024) is less than the previous year in total, and cautioned that the difference might be driven by the fact that returns have continued to be filed for the first chargeable period across the last 12 months. Revenue noted that it is difficult to know whether some taxpayers have decided to occupy the vacant property for the 30 days and so are no longer required to submit a return. Revenue will continue to monitor the level of returns filed and may undertake compliance interventions in respect of those who filed a return in 2023 and did not file one in 2024.

Agenda Item 4: ROS

ITI advised that practitioners have been experiencing issues with a CT1 due date still appearing in cases where the company has been deregistered for corporation tax. ITI queried as to whether anything can be done by Revenue in this regard. Revenue requested that more detail be provided to it on this issue in order for it to respond.

Revenue advised that generally, there is a three-day turnaround for the list of outstanding returns to be updated and directed practitioners to the videos on www.Revenue.ie, where this is explained in further detail.

ACTION POINTS

ITI to provide further information to Revenue on its CT1 query.

Agenda Item 5: PAYE

CCAB-I requested updated data regarding the numbers and outcomes of PAYE taxpayers finalising their 2020, 2021, 2022 and 2023 tax affairs.

Revenue noted that it had received a number of queries for data and queried the reasoning behind this. CCAB-I advised that such data gives a better insight into the engagement of taxpayers in general, and especially so where new initiatives are introduced by Revenue. Data also helps to clarify whether there is a need for simplification.

Revenue advised that it will issue the requested data separately, though it does not have a sectoral breakdown for all sectors. Revenue advised that it will be releasing quarterly reports from January and that it also releases data periodically in response to parliamentary questions. To avoid duplication of effort, these are the only forums in which data will be released going forward.

ACTION POINTS

Revenue to circulate the requested PAYE data. (This was circulated by Revenue on 6 December 2024)

Agenda Item 6: Debt Management Services

CCAB-I noted that practitioners are experiencing issues having a PPA amended after the legislative filing date but before the online filing date. Revenue requested CCAB-I to submit details of the issues experienced.

Revenue provided an update on Debt Management Warehousing. 98% of warehoused debt, subject to a 0% interest rate, is covered by PPAs (12,347 taxpayers and €1.1 billion debt). The other 2% do not have PPAs but have other agreements in place, such as an agreement with Revenue to pay a lump sum or offset an approved refund/credit claim. Revenue will continue to monitor existing PPAs and are keeping track of cancellation rates of PPAs since 1 May 2024. These rates are generally in line with yearly average figures and are currently at 2 – 3 %. In order to maintain the 0% rate on warehoused debt, Revenue's message to taxpayers continues to be to keep current taxes up to date and honour monthly PPA payments as per the agreed PPA payment schedule.

Revenue noted that there are many positive reasons why taxpayers would have left PPAs since May, for example, they may have offset or discharged in full their outstanding liabilities. A small number have also ceased to have a PPA in place due to non-compliance. Revenue's advice remains for taxpayers in difficulty to approach Revenue, as early engagement is key.

Revenue advised that further information on warehoused debt will be available in Revenue's headline results in January 2025 and in Revenue's Annual Report to be published in March 2025.

Revenue provided an update on the improvements it had made to its standard enforcement process. There is no change to the standard process of debt collection and no reduction in the number of opportunities the taxpayer has to engage with Revenue. Revenue continues to follow a well-defined process where taxpayers do not comply with statutory deadlines for paying their taxes. Where no payment is received, a request for payment followed by a final demand will issue. After a period of time, if there is no engagement following these reminders, only then is enforcement action considered. For cases that are identified as being suitable for sheriff enforcement, these will be sent directly to the sheriff, rather than to a caseworker first, who previously had to manually carry out this task. There are still a number of instances where cases will continue to be sent out to a caseworker for a final review.

Revenue advised that it was always the intention to activate the facility in DMS to refer cases to the sheriff directly where payment reminders have been ignored but as collection was paused during the COVID periods and management of Debt Warehousing was a key priority which only completed in May 2024, this enforcement enhancement was delayed and has only been delivered in October 2024. Revenue advised that the enforcement process is governed by agreed criteria and checks and balances with Sheriffs who operate under a code of practice, and each case will be reviewed independently by the sheriff to ensure it merits enforcement.

ITI advised that its concern was for vulnerable business that may not be aware of the seriousness of their debt issues, and such an enforcement measure would likely shut them down completely. ITI asked Revenue whether there will be allowances for a judgment call to be made on whether such enforcement action can be taken. Revenue responded that the business needs to engage when the payment reminders are received to avoid escalation to enforcement. This has always been Revenue's advice which is unchanged. Revenue additionally noted that flexible payment arrangements are available where payment difficulties arise but are dependent on the taxpayer engaging with Revenue in the first instance to discuss their particular circumstances and payment difficulty.

ITI queried whether final demands are going to the taxpayer's ROS inbox. Revenue advised that final demands will always issue on paper to the taxpayer but noted that the request for a notification to be sent to the agent's inbox when a final demand issues for their client is on the schedule for prioritisation for 2025. ITI noted that notifying agents would allow them to have a conversation with their clients before the matter goes to enforcement.

ITI noted that the volume of correspondence in the ROS inbox is such that it might be useful to flag such communications as a 'final demand' to ensure that these are not missed by agents. ITI queried whether such demands are sent at a particular time of the month.

Revenue noted that final demands issue on a weekly basis, usually on a Monday. The timeline for the collection cycle results in the bulk of final demands issuing in the middle of the month. Revenue confirmed that the client will have 7 days to take action. Revenue confirmed that they will consider the suggestion about prioritising the notification in the agent's ROS inbox, noting that this had been done for notifications on DWS PPAs and could also be used to alert agents where tax clearance certificates are due to expire in 30 days.

Agenda Item 7: Agent e-Linking

CCAB-I noted that there are a lot of concerns from practitioners in relation to Revenue's engagement on this matter and noted that there are some similarities with the changes to ERR in 2023 in that Revenue have updated their processes and notified practitioners subsequently. It was noted that if Revenue engage in advance, this will provide an opportunity for collaboration and practitioners will be in a position to raise any concerns which might be identified by members. CCAB-I stated that increased delays are envisaged from Revenue's new system and asked if there is anything which can be done to avoid the taxpayer needing to use their ROS inbox to approve the Agent e-linking. Revenue noted that this change was brought to the attention of the subcommittee in September and a draft TDM has now been shared for review by practitioners and implementation of the new system has been pushed out to March 2025. Revenue requested practitioners to share detailed scenarios where they have concerns that the new process will introduce delays. Revenue noted that the enhanced process is designed to replace the physical signing of an authorisation form and eliminate existing delays that might occur due to postage or arranging client appointments.

It was confirmed that the new system will apply only to taxpayers with a valid ROS certificate. If the taxpayer has an expired ROS cert, the existing paper process will apply. CCAB-I noted that taxpayers typically appoint an agent as they do not want to engage themselves with Revenue and it may cause concern for the taxpayer that they are now receiving another notification requesting them to approve their tax agent. The Law Society added that the assumption that each taxpayer with a valid ROS certificate actively uses ROS or understands the process is not necessarily correct. ITI also asked whether agents will be able to know which clients do or do not have a valid ROS cert (as the clients themselves may not know). Revenue confirmed that the approval process will be instantaneous so it should be possible for an agent to talk the taxpayer through the process. Revenue also confirmed that a new reset ROS login functionality was released recently making it easier for agents and clients to reset their ROS login.

A further query was raised by CCAB-I and the Law Society whether the same process will apply where a taxpayer has more than one agent appointed for a specialist engagement. Revenue confirmed that the same process will apply. It was noted that there may be particular concerns in circumstances where returns have a short turnaround time. ITI suggested that there could be a carve-out for returns with a short timeframe, such as CG50s, SARP1A or certain stamp duty returns. In these instances, there will be no refund so the risk to Revenue is lower and suggested that Revenue might permit the agent to make the return on the basis of a pending Agent Link. Revenue queried whether it is the case that

clients are only engaging with agents for the first time and therefore need to be linked in the scenarios outlined. It was confirmed that this scenario would be explored further in a dedicated meeting.

As an additional point, Law Society suggested that if a taxpayer has not used their ROS cert within a certain time period (e.g. the last three months), that a paper Agent Link might be permitted.

It was noted that a separate meeting will be set up to address this issue in the New Year and members of TALC would provide detailed scenarios outlining their concern to Revenue in advance for consideration at the separate meeting.

ACTION POINTS

A separate meeting solely to address this issue will be set up in the New Year.

Agenda Item 8: Modernisation Programmes

Revenue advised that a banking modernisation programme will be delivered over a number of phases. End of life and low return technology will be retired as part of the programme. The aim is to ensure that Revenue's underlying technology is robust enough to expand Revenue's payment offerings, including digital payment options in the future. Revenue expects phase one to be delivered in June 2025. The focus of phase one will largely be on readying the underlying technological architecture. Phase one will also see the transition of the existing customer-facing Direct Debit Online (DDOL) application to a new payments application with new look screens to manage recurring debit instructions.

Phase two will be delivered in the first quarter of 2026 and will involve a redesign of ROS and single debit instructions. These improvements will impact a larger group of taxpayers. Phase two will also involve the integration of other Revenue systems, such as the LPT and DMS systems. Revenue will then be in a position to expand payment offerings, such as unique payment IDs, self-service recurring payments and real time visibility of payments. Revenue advised that it welcomes the sub-committee members' views on this modernisation process.

Phase 1 will modernise Revenue's Fixed Direct Debit process, bringing it in line with industry practice in relation to the transition to variable direct debits. There are currently 91,000 employers on the variable direct debit scheme for payment of PREM liabilities. Once they make a return, the payment is taken for the exact amount due. As always, the onus is on the taxpayer to ensure they have sufficient funds in place. For VAT customers, the current threshold for the Fixed Direct Debit scheme will be removed so the scheme will be open to a larger customer base.

Revenue noted that it had started its communications scheme last week, with 5,500 letters being issued to taxpayers availing of the Fixed Direct Debit scheme.

ITI queried how the direct debit system will work in the context of income tax, and whether it can accommodate variations in the amount of tax to be pre-paid. Revenue confirmed that the taxpayer can choose which months the payments will be made and for how much.

ITI noted that RCT cannot currently be paid by direct debit. Revenue noted that it would look into this further in the context of the modernisation programme.

Agenda Item 9: CAT Clearance

In advance of the meeting, CCAB-I submitted a specific query in relation to an application for CAT clearance for an estate to make payment to 6 non-resident beneficiaries on 12 September 2024. All returns and tax were paid. A response was received on 7 October 2024 stating that Revenue will not provide multiple clearances and that an application must be made for each individual separately, with the 30-day clearance period only commencing when this is done.

The original application for clearance was submitted on 15 May 2024. At that time Revenue responded asking for a list of non-resident beneficiaries, all of whom were included on the Form SA.2 previously provided to Revenue. CCAB-I had requested that Revenue clarify the basis for the refusal to provide multiple clearances.

Revenue's response to this specific query was circulated in advance of the meeting noting that, with the importance of data security and data confidentiality under GDPR, Revenue have been making increased efforts with solicitors in the last year to promote the use of TAIN functionality to help solicitors separate their own tax records and those of their clients. The use of a TAIN allows a solicitor to submit queries, file returns and make payments to Revenue under the PPSN of their client and not their own tax registration number. In their response, Revenue noted that, while it is important to separate a solicitor's records from those of their client, it is also important to keep the records of individual clients separate as well. Otherwise, all the solicitor's clients' information could get mixed together in Revenue and lead to a potential data breach. In order to avoid this from occurring, the national CAT Unit began asking solicitors to submit requests for clearance separately through correspondence in late 2023.

Revenue noted that section 4.1 of the TDM "CAT Part 02" details the agreed process and steps that can be taken by a resident personal representative or a solicitor to ensure they are not personally liable for the CAT of a non-resident beneficiary. Appendix 1 of this TDM provides guidance on how to submit these requests to Revenue through ROS. However, in their response, Revenue noted that this TDM does not reflect their current position, that requests for clearance must be made separately for each individual beneficiary of an estate, however, the TDM will be updated in the coming weeks to ensure that this requirement is communicated to all solicitors.

ACTION POINTS

Revenue to update the relevant TDM to reflect the above.

Agenda Item 10: Pay & File (Form 11 and Form 12)

Revenue provided an update on Pay & File metrics. It advised that provisional figures indicate that 60,500 Form 11s have been returned. This figure is up 2% from the previous year. 97% of the forms were filed on time and resulted in a €3.2 billion payment.

There are no updated figures for 'MyAccount' turnaround times, but Revenue noted that it has been a busy period.

Revenue noted that the 2024 Form 11 will be available from 1 January 2025. It will not contain any pre-populated data, however, this will be looked at next year. It is not currently planned to add new additional pre-populated data for existing fields to the Form 11.

Revenue subsequently confirmed by email that the 2024 Form 11 will be available to taxpayers from January 1, 2025. Revenue confirmed that additional enhancements to the Form 11 will be implemented to include items that were not fully developed before the initial release deadline. These enhancements, which will be made available as soon as possible in January, include:

- Retrofitting credit
- Residential Premises Rental Income Relief (RPRIR)
- S667B (young Trained Farmer Stock Relief) and s667D (Succession Farm Partnerships stock relief)
- S667c (Registered Farm Partnerships Stock Relief)
- S266 Leases agreed with Individual Lessees

It was also confirmed that a subsequent version of the 2024 Form 11 will be released later in 2025, incorporating the following:

- EII
- SURE
- SCI
- S658A Relief for Slurry Tanks

CCAB-I advised that it had received queries from practitioners filing Form 12s after the deadline, querying whether the Form 12 can have the same calculation engine as Form 11. Revenue advised that the Form 12 provides for real time in-year credits and is built to a different design and it is not currently planned to add a calculation function to the form to review when filing.

ITI advised that it was not aware of any concerns regarding ROS functionality at the time of the filing deadline.

Agenda Item 11: CGT

CCAB-I advised that it had submitted details of a particular CGT return matter to Revenue. The matter related to a 2024 CGT return that Revenue advised could not be processed until 2025. CCAB-I noted that it took the relevant Revenue area three months to respond. The CCAB-I member involved provided another example where a 2024 CGT return was processed in three days.

Revenue requested CCAB-I to submit details of the particular query to them directly and that they would follow up on this matter internally.

ACTION POINTS

CCAB-I to provide details of specific case or example of case outlined above.

Agenda Item 12: CT Surcharge

CCAB-I provided details on a CT surcharge matter where a CCAB-I member felt they needed to explain the process of the CT Surcharge to the Revenue caseworker to resolve the issue. CCAB-I put forward that they feel there is a level of frustration amongst practitioners about such issues when working with Revenue. Revenue requested further detail on the specific case or an example of same to investigate.

Revenue also confirmed that the surcharge for late filing of CT1 only applies from the second filing date. However, Revenue outlined this does not apply if the promoter or owner has an existing business, or where that person's spouse or civil partner has an existing business in respect of which both spouses or civil partners are jointly assessed to tax. Whether the late filing surcharge is applied from the first or the second filing date will depend on the specifics of the case.

Agenda Item 13: Remote Working Relief

CCAB-I had requested Revenue to provide an update regarding the uptake of the Remote Working Relief by taxpayers in 2021, 2022 and 2023. This included a request for details of the number of taxpayers who claimed Remote Working Relief in 2021, 2022 and 2023, the total amount of credit claimed in 2021, 2022 and 2023 and the top 7 sectors from which the most claims were received.

Revenue confirmed that the requested statistical information will be circulated following the meeting.

ACTION POINTS

Revenue will circulate statistical information in relation to Remote Working Relief and this was circulated by Revenue on 6 December 2024.

Agenda Item 14: Mortgage Interest Tax Credit

CCAB-I had requested Revenue to provide an update regarding the uptake of the Mortgage Interest Tax Credit by taxpayers in 2023.

Revenue confirmed that the requested statistical information will be circulated following the meeting.

ACTION POINTS

Revenue will circulate statistical information in relation to Mortgage Interest Tax Credit and this was circulated by Revenue on 6 December 2024.

Agenda Item 15: Rent Tax Credit

As per the Agenda, CCAB-I had requested an update from Revenue regarding the uptake of the Rent Tax Credit by taxpayers in 2022 and 2023.

Revenue confirmed that the requested statistical information will be circulated following the meeting. CCAB-I clarified that they would also like information about the number of taxpayers who had filed a Form 11 for 2022 and subsequently realised that it was possible to claim the Rent Tax Credit for a child who was renting an RTB exempt property. Revenue explained that there is evidence of some contact from this cohort of taxpayers via ROS but no details are available of the number of such taxpayers. CCAB-I noted that it would be welcome if such claims could be facilitated without the requirement to file an amended return.

ACTION POINTS

Revenue will circulate statistical information in relation to the uptake of the Rent Tax Credit by taxpayers in 2022 and 2023 and this was circulated by Revenue on 11 December 2024.

Agenda Item 16: Social Welfare Pension

ITI noted that social welfare pensions paid by the Department of Social Protection (“**DSP**”) are liable to income tax, but tax is not deducted from the pension as it is paid. If the recipient is a Form 11 taxpayer and has income from other sources the tax credits are not adjusted to account for the pension income as the tax on the social welfare pension is not coded in automatically. This can result in an unexpected liability for some pensioners. Revenue confirmed that this will change from 1 January 2025, and the PAYE credits will be coded in.

The question was raised as to whether the coding system will adjust the tax credits in the case of jointly assessed couples where one individual has a DSP pension only and the other has PAYE income.

ACTION POINTS

Revenue will confirm whether the changes to the coding system will adjust the tax credits for jointly assessed couples where one individual has DSP pension income only and other has PAYE income.

Agenda Item 17: Dealing with Financial Difficulties

ITI queried what is the best advice for taxpayers dealing with financial difficulties who are not familiar with ROS and do not have an agent to engage with Revenue on their behalf. For example, whether Revenue could support them and allow completion of a manual PPA application.

Revenue advised that the majority of taxpayers availing of a phased payment arrangement will be ROS registered. If they are not ROS registered, they can complete a PPA1 form manually.

Revenue noted that if taxpayers are unfamiliar with the process they should engage with the Collector General's office. In addition, Revenue advised that the PPA process has been simplified, and there are reduced documentary requirements for taxpayers with liabilities of less than €50,000.

ITI observed that this point underlines what was discussed earlier in the meeting, namely that taxpayers registered for ROS are not necessarily comfortable with using ROS.

Revenue noted that there are videos on the Revenue website that explain the PPA application process for taxpayers.

CCAB-I noted that when taxpayers are going through highly stressful situations, it might be easier to walk them through the process over the phone.

Agenda Item 18: Stamp Duty

A query had been raised by the Law Society in relation to a member who had encountered difficulty applying for a stamp duty number for a Luxembourg company due to the requests for certified translations, which effectively amounted to a requirement to obtain a certified translation of the words "*Date d'immatriculation*", "*Dénomination*" and "*Siège social*". This information was already contained in the accompanying declaration. No stamp duty official from Revenue was present at the meeting but the feedback provided was that Revenue's published guidance is clear on what information is required in official translations but noted that they will give consideration to relaxing the requirements in respect of common phrases.

The Law Society also expressed an opinion that there is a real lack of consistency in the turnaround time for eStamping number applications. It was noted that examples can be provided of applications which were submitted minutes apart but had a 20-day difference in processing times.

Agenda Item 19: AOB

Capital Gains Tax Filing Deadline

CCAB-I noted that the CGT filing date in 2025 falls on a Sunday and requested that Revenue give consideration to extending this deadline in this scenario.

Revenue subsequently confirmed that the Sunday 15 December deadline is a payment deadline rather than a return filing deadline. Revenue confirmed that, as a once-off concession, payments received on Monday 16 December 2024 will be treated as if they were made by the Sunday deadline.

Changes for VAT Taxpayers with Non-Standard Filing Patterns

Revenue advised that VAT taxpayers currently eligible to avail of simplified VAT filing will have their eligibility re-assessed from January 2025. Revenue noted that eligibility has not been assessed since before the COVID pandemic. Those taxpayers that are found not to qualify for simplified filing will be reverted back to the standard filing pattern.

ITI queried how much notice taxpayers would be given if their filing obligations are to change. Revenue responded that it was working through the details of the communications campaign, the exact timelines etc, and confirmed that efforts would be made to ensure sufficient time is given to transition customers back to standard filing patterns.

ITI and CCAB-I queried whether agents would be advised of a client's reversion back to standard filing, noting the impact such a measure would have on an agent's work schedule.

Revenue noted that it will consider this and will try to facilitate notification to agents once the review has been completed in line with customer communications.

Sub-Committee Chair Rotation

Revenue noted that the chair of the sub-committee will move from the Law Society to the ITI in 2025.

ITI thanked the Chair for her work, as well as the Revenue representative for his input.

The Chair thanked the Revenue representative for his work throughout the year and noted that it was greatly appreciated.

The meeting concluded.

In attendance:

Law Society:

Deirdre Barnicle (Chair)

Cian O'Rourke (Minutes Coordinator)

Jack Shannon (Minutes Coordinator)

Revenue

Elaine Byrnes

Alan Greaney

Geraldine Hegarty

Maureen Marray

Diarmuid Farrelly

Dan Oosthuizen

Paddy Purtill

Joe Howley

CCAB-I

Grainne McDermott

Sophie Ellis

Gerry Higgins

ITI

Mary Healy

Paul Wallace

Stephen Gahan

Lorraine Sheegar