

Minutes
Indirect TALC Meeting
3rd October 2018 @10.30 am
Basement Conference Room, Stamping Building, Dublin Castle

Item 1 – Minutes of the last meeting

- The minutes of the meeting held on 6th June 2018 were approved.

Item 2 – Larentia and Minerva (C-108/14)

- It was noted that judgments are expected this month in relation to certain CJEU cases. It was agreed that these judgments would be of interest and may assist in finalising guidance in this area.

Item 3 – Website: Feedback on VAT content

- **MyEnquiries:** It was noted that the MyEnquiries service cannot be utilised when dealing with a taxpayer who has no tax number. In such cases, one can phone or write to Revenue and the relevant contact details are available on the “Contact Us” page of the website. It was agreed that this page could be improved to increase clarity and Revenue will continue to pursue this.
- **Staff secondments:** Revenue are not aware of any material issues arising in relation to how the guidance in this area is operating. Revenue agreed to consider the matter further if members can highlight specific issues arising in practice. If further information is not received, it was agreed that this item could be removed from the agenda.

Item 4 – EU Update

- Revenue provided an update on EU matters and advised that agreement had been reached at ECOFIN the previous day on the following:
 - **e-Publications** - this will allow member states to apply non-standard VAT rates to electronic publications and potentially to align VAT rates between physical and electronic forms for publications.
 - **the "generalised reverse charge mechanism"**: this will allow member states that are most severely affected by VAT fraud to apply temporarily a general reverse charge to transactions in excess of agreed limits. Member states will only be able to use the generalised reverse charge mechanism under very strict technical conditions.
 - **the VAT quick-fixes:** aimed at introducing simplifications to EU's VAT rules to fix specific issues (call-off stock, VAT identification number, chain transactions, proof of intra-EU supply) pending the introduction of the Definitive VAT Regime.
- Revenue also provided an update on the Definitive Regime proposal and the SME simplification package proposal. Revenue encouraged members to read the proposals and to provide feedback to the VAT Expert Group, the Commission through their representative bodies or directly to Revenue.

Item 5 – AOB

- Compulsory Purchase Order (CPO) – The Law Society requested that this item be deferred until the December meeting.
- VAT correspondence issues – Members raised a matter in relation to correspondence issuing to taxpayers but not being copied to the agent. Revenue noted that in accordance with the Code of Practice, agents are notified when a taxpayer receives notification of audit or investigation. Following discussion, it was agreed that this may not be a VAT issue but a wider tax issue. It was agreed that members would identify the issues arising and, if they are broader in nature than VAT, the CCAB-I would bring the matter to the attention of Main TALC.
- Vouchers – Members queried whether legislation and guidance in relation to the new rules due to come into effect from 1 January 2019 was in progress. Revenue confirmed that regulations together with guidance will issue shortly.
- Insurance companies' deductibility – Members queried whether there had been any new developments in this area. Revenue stated that they were not aware of any changes but that if any particular issues are coming to light Revenue will look into this.

Action Points	Responsible	Timescale
Revenue to review issues raised in relation to the website	Revenue	Next meeting
Members to identify if issues are arising in relation to the VAT treatment of staff secondments	Members	Before next meeting
Members to identify if issues are arising in relation to when agents are receiving correspondence from Revenue and raise the matter at main TALC if appropriate.	Members	Before next meeting

Attendees**ITI**

Gabrielle Dillon
Ted Holohan

CCAB-I

Kevin Elliott
Brid Heffernan

Revenue

Gerard Moran* (Chair)
Sinéad O'Meara (Secretary)
Ita Foster
Dermot Donegan
Humphrey O'Sullivan
Chad Egan
Ian McCarthy

*Designated Public Official, *Regulation of Lobbying Act 2015*

Apologies

Law Society

Michael O'Connor

Donal Kennedy

CCAB-I

Norah Collender

Revenue

Davena Lyons

Lena McNamara