

Draft Minutes
Indirect TALC Meeting
6th December 2017 @10.30 am
Basement Conference Room, Stamping Building, Dublin Castle

Item 1 – Minutes of the last meeting

- The minutes of the meeting held on 4th October 2017 were approved.

Item 2 – “Mercedes” case (C-164/16)

- Revenue agreed to keep this item on the agenda while they are considering the judgment and agreed that members would be notified if or when guidance is to be published in this area.

Item 3 – Transfer of Business

- It was acknowledged that the revised draft guidance had only been recently distributed to members. It was agreed that members would revert with comments as soon as possible.

Item 4 – Larentia and Minerva

- Revenue thanked the committee for the feedback received on the draft guidance and it was agreed that a separate meeting between Revenue and some committee members would be held in January 2018 to progress the matter.

Item 5 – Website: Feedback on VAT content

- Members raised a specific issue in relation to a leaflet “Services Connected with Immovable Property”. It was noted that the content of the leaflet was incorporated into the new website but that the examples which were annexed to the leaflet had not been. Members were also concerned that other material may not be available.
- Members also raised the point that although there is a facility to provide feedback on the website no response in relation to that feedback is received from Revenue so members do not know if their feedback is being acted upon.
- Revenue highlighted that the object of the new website was to make as much information as possible accessible to as many people as possible. This required a new direction including a new way of presenting information and a new style of writing. For this reason the specific examples that members had referred to can not be used in their current format. Revenue believed that the guidance in this area was sufficiently clear but agreed to review the examples and consider making further information available.
- Revenue agreed that given that the new version of the website was now live for six months it was a good time to evaluate the material available. Revenue stated that all feedback was welcome and would assist in improving the quality of the information available on the website.

Item 6 – EU Update

- A brief update was provided in relation to a number of proposals which are under consideration at EU level.
 - a) The e-commerce package was agreed at ECOFIN. The main development to the proposals since publication is the inclusion of a provision to deem marketplaces as liable to pay VAT due by 3rd country suppliers who supply B2C goods into the EU.
 - b) Discussions have begun at Council Working party on the proposal for the Definitive Regime, which aligns the place of taxation to the place of consumption. The Commission want agreement on the principles of the proposal before a detailed proposal is made available in spring 2018 but there was some push back on this.
 - c) The Commission has presented a new Administrative Co-operation proposal designed to strengthen cooperation between Member States, including improved exchange of information, joint audits and enhanced cooperation with other law enforcement agencies. Detailed discussions will commence shortly at Working Party level.
 - d) A proposal in respect of a simplification package for SMEs and a proposal on VAT rates were expected to be made available by year end but it is now expected that something will issue in early 2018. Bulgaria will take over the Presidency from January and it is expected that they will focus on the SME package.

Item 11 – AOB

- Compulsory Purchase Order (CPO) – It was agreed that this item would be kept on the agenda for the next meeting. Revenue agreed to issue guidance in this area next year and stated that if there were any urgent matters arising they would be addressed in the interim.
- VAT registration issues – Revenue stated that they were continuing to consider the matters raised at the last meeting. It was agreed that any system changes would be costly. It was noted that some changes in internal processes would be of assistance and Revenue agreed to continue to explore these options.
- Enhancements to the VAT 3 filing process – Revenue stated that the phrasing of the question in relation to disclosure of unusual or exceptional expenditure incurred has been reconsidered and will be amended when the next ROS update is released. It was also noted that the system issues in relation to the .pdf copy were resolved. A practitioner said that despite the fact that information had been provided in the ‘unusual or exceptional’ box, Revenue still requested the information in the normal manner before issuing the refund. It was suggested that this was probably an implementation issue but Revenue will look into this further.
- Finance Bill 2017 – Revenue briefed practitioners in relation to Finance Bill 2017 Indirect Taxes amendments.

Action Points	Responsible	Timescale
Practitioners to send in comments in relation to the revised draft guidance on Transfer of Business	Practitioners	As soon as possible
Practitioners and Revenue to meet to discuss issues in relation to the revised draft guidance on Larentia and Minerva	Practitioners & Revenue	January 2018
Revenue to consider issues raised in relation to the VAT registration process	Revenue	Next meeting
Revenue to examine issues raised in relation to the enhancements to the VAT 3 filing process	Revenue	Next meeting

Submitted for approval by Secretary – Sinéad O’Meara

Approved by TALC Committee Members

Law Society

Michael O’Connor (Chair)

David Lawless

ITI

Brian Butler

David Duffy

Gabrielle Dillon

CCABI

Kevin Elliott

Crona Brady

Revenue

Gerard Moran*

Ita Foster

Dermot Donegan

Humphrey O’Sullivan

Ian McCarthy

Chad Egan

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