

Minutes of Main TALC meeting
10 September 2024 at 2.30pm
Revenue Offices at Bishop's Square, Dublin 2 and via Microsoft Teams

Item 1 Minutes of Meeting held on 27 June 2024

The minutes were agreed.

Before moving to the other agenda items, the Chair noted that the item on Customer Service standards was deferred to the December meeting to allow for a fuller update following conclusion of internal discussions in Revenue.

On customer service, practitioners raised the recent ROS outage and the impact it had on firms, given the time of year. Practitioners requested more notice in relation to future outages. Revenue agreed to convey this message back to the relevant team.

Item 2 Updates from sub-committees

The Chair noted that updates from the various TALC sub-committees had been circulated with the meeting pack and that in advance of today's meeting some practitioner bodies had asked to bring a particular matter discussed at the latest meeting of TALC Collections to Main TALC. Before moving to that discussion, the Chair asked whether there were any comments on the other sub-committee updates.

Practitioners mentioned that the TALC Indirect Sub-Committee met the previous week, and it was noted that the proposed solution for the VAT 56 issue has not been finalised yet. Revenue agreed to follow up with RLS Indirect Taxes.

The TALC Collections Sub-Committee update was then discussed with the discussion focussed on Revenue's proposed enhancements to the agent linking process. The enhancement will involve an agent initiating the linking process in e-registration and their client separately actioning the request, via ROS or myAccount. A summary of the functionality was outlined to practitioners at TALC Collections the previous week. Each of the practitioner bodies represented at Main TALC expressed concerns with the planned enhancement. They considered it added complexity to the process and they were concerned with the impact it would have on firms and on the timely filing of returns. It was noted that ROS certificates are attached to a particular PC and practitioners felt this could delay the process if that PC was not readily available to the client. An expired ROS Certificate or forgotten password could also lead to a delay in the taxpayer activating the link. Practitioners also commented that they would have appreciated earlier engagement at TALC on the planned enhancement.

Revenue noted the practitioners' concerns. From Revenue's perspective the measure is an enhancement to digital security, which is a priority for Revenue. Revenue emphasised the importance of protecting both practitioners and their clients from identity theft that can

be used to alter bank details and misdirect repayments. Revenue has seen numerous attempts at this type of abuse. Revenue advised that, noting the level of practitioner concern, it will defer the implementation of the measure until after the upcoming Pay and File season i.e. the measure will go live early in the new year.

Practitioners welcomed this deferral and hoped to have more discussions on the matter within the Collections Sub-Committee before the measure comes into effect. They expressed a concern that the measure should not hold up the filing of returns but might be a pre-requisite for the release of refunds.

Item 3 Revenue Technical Services (taken after Item 1)

Carol Durac from Revenue provided a presentation on the Revenue Technical Services (RTS) facility (with respect to all taxpayer queries managed centrally by the MED RTS team) and a planned outreach programme to practitioners later this year.

There has been a significant reduction in the level of queries submitted from agents to RTS over the course of the previous 5 years. To increase awareness of the service and provide support on the engagement process, the team has planned two webinars in November of this year. The webinars are scheduled for an afternoon session on **Tuesday, 26 November 2024** and a morning session on **Wednesday, 27 November 2024**. Carol encouraged practitioners to provide feedback in advance of the sessions if there are specific topics or areas of interest that they would like to see covered, so that they can tailor the sessions accordingly. Suggestions can be sent via the Main TALC secretariat.

Practitioners welcomed the sessions and agreed they would be a useful exercise. Some practitioners commented that their members' feedback on RTS was that they often experience delays when using the service. They would welcome greater visibility on how a query is progressing once submitted to Revenue. It was noted that this issue was raised at the TALC Sub-Committee on Simplification of Business Supports for SMEs. Practitioners also asked to clarify the procedure for the query being referred on to RLS. Revenue noted the comments and confirmed an improved communications process in relation to response times.

Practitioners asked Revenue to include cover examples of a good quality submission and provide guidance on the areas practitioners can look for technical support on. Revenue confirmed it intended to cover this in the webinars.

Item 4 Website updates arising from the TALC Simplification Sub-Committee

Revenue provided a general update on implementation. There is very positive on-going dialogue with Scale Ireland, the Small Firms Association and Enterprise Ireland on the most appropriate content and layout to meet the needs of SMEs. RLS staff will have a key input into the technical information for the website material. It is anticipated that the changes will be rolled out at end Q1 2025. Revenue will provide a wider update on the implementation of the Sub-Committee recommendations at the December meeting.

Item 5 Update on Enhanced Reporting Requirements (ERR)

Revenue noted practitioners had requested updated statistics. While Revenue would not generally be providing ERR statistics on request, it was happy to share high level statistics on the numbers now reporting. As of 31 August, 41,797 employers had filed returns reporting approximately €976 million in benefits. Revenue also confirmed that its operational divisions had no plans for another formal nudge campaign between now and the end of the year. The general trend is that more employers are filing and there does not appear to be any major system issues.

Practitioners queried the number of employers filing in real time and felt that this was likely a small percentage of overall filers. Practitioners are continuing to work on messaging to employers regarding the reporting requirements. They had good feedback on the nudge campaign earlier in the year. Practitioners queried if Revenue had any breakdown on the returns filed and the types of reportable benefits being reported. Practitioners asked if Revenue felt the number of filers was high or low.

Revenue confirmed it would not have an insight into the number of filers, or whether those who filed did so on or before the payment until it undertakes compliance work and noted its service for compliance approach would continue until the end of this year. Any analysis on the timing of returns being filed will be based on compliance work and it would not be appropriate for Revenue to speculate in advance of that. In terms of the nudge campaign, Revenue re-iterated that there are no current plans, but these matters are always kept under review. Revenue did not have a breakdown on the types of reportable benefits being reported or a breakdown by operational divisional but if this level of detail helps practitioners' messaging Revenue is happy to take this back to the operational divisions. Practitioners confirmed this information would help in terms of their communication and it would be useful to put the message out if statistics are improving.

Item 6 Update on Pillar II implementation

Revenue provided an update on its resourcing and preparation for Pillar II implementation. It is increasing resources in its Large Corporates Division (LCD) and has recently recruited three Principal Officer leads in this area. It also ran an Expression of Interest competition for Assistant Principal (AP) Officer roles and there had a been a great level of interest in these positions. Revenue confirmed it would also be going to market for AP positions. Discussions were also happening internationally and there was a significant amount of work going on internally in Revenue, including a lot of IT preparation. Revenue is engaging at senior management level on its Pillar II implementation plans and will be able to share more details going forward when the implementation strategy has been agreed. It can provide a further update to Main TALC at that stage.

Item 8 AOB

The meeting discussed and noted that the Budget date has been announced as 1 October. The next meeting of Main TALC will be the joint Main TALC and TALC Direct and Capital Taxes meeting to discuss the Finance Bill. The ITI, as current Chair of TALC Direct and Capital Taxes Sub-Committee, confirmed it would propose a date for this joint meeting at the Sub-Committee's meeting on 11 September.

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ITI	Revenue	CCAB-I	Law Society
Anne Gunnell Mary Healy David Fennell Pat Mahon Tom Maguire Laura Lynch	Brian Boyle (Chair) Tom James Therese Bourke Carol Durac Mairead McGuinness (secretary) Apologies: Joe Howley	Enda Faughnan Brian Purcell Sarah Meredith Paul Dillon Gráinne McDermott Gearóid O'Sullivan	Aidan Fahy Caroline Devlin James Somerville Sonya Manzor