

# TALC AUDIT Sub-Committee Meeting Minutes

**Wednesday 18<sup>th</sup> September 2024 – 10.00am**  
**Revenue Office Bishop's Square and MS Teams**

## Attendees:

Revenue:	Brian Boyle	Revenue
	Sarah Waters	Revenue
	Miriam Scahill	Revenue
	Patricia Lee	Revenue
	Aisling McDaid	Revenue
	Emma Murphy (Secretary)	Revenue
	Fintan Murphy (Presenter)	Revenue

Practitioners:	Enda Faughnan (acting chair)	CCAB-I
	Ken Garvey	CCAB-I
	Gearoid O'Sullivan	CCAB-I
	Jim Kelly	Irish Tax Institute
	Mary Healy	Irish Tax Institute
	Sandra Brennan	Irish Tax Institute
	Fergal Kenzie	Irish Tax Institute
	Ruth Higgins	Law Society
	Patricia McCarvill	Law Society

Apologies:	Gerry Higgins (Chair)	CCAB-I
	Grainne McDermott	CCAB-I
	Aidan Lucey	Irish Tax Institute

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### Item 1 – Minutes of meeting held on 12<sup>th</sup> June 2024

The acting chair opened the meeting by welcoming everybody and mentioned that he was standing in for Gerry Higgins who was unable to attend.

The minutes of the meeting of 12<sup>th</sup> June were agreed with no amendments.

### Item 2 – Matters arising from the previous meeting

It was agreed that the matters arising from the previous meeting would be dealt with under each of the relevant work plan agenda items.

It was confirmed that the ERR data had already been circulated by Revenue following the last meeting.

### Item 3 – Discussion with Business Division (BD)

Fintan Murphy from BD attended for this item. He provided an overview of the BD case base before moving on to some of the ongoing 2024 compliance priorities for the division.

Fintan confirmed that BD are almost finished their compliance work in relation to the Covid-19 subsidy schemes. BD are currently working to close out a number of legacy intervention cases of which 634 relate to open appeal cases.

The Joint Investigation Unit (JIU) is now fully operational and there is an increased focus on outdoor work in relation to the shadow economy. BD have made a concerted effort to ensure CIF principles apply and Revenue's response is based on each particular taxpayer's behaviour.

VAT high risk cases are being dealt with on a real time basis. Fintan confirmed that BD had experienced some compliance issues around VAT postponed accounting. The practitioners made the point that increased information on ROS could help with postponed accounting compliance.

Fintan confirmed that BD continues to focus on specific sectors currently including hair and beauty, takeaways, and construction. In addition, a compliance project in relation to social media influencer tax compliance is in progress. AEOI data and employer share scheme information continues to drive compliance interventions. PMOD compliance is currently focusing on data integrity issues and accuracy of payroll returns filed. It was also confirmed that compliance work was underway in relation to CAT non-filers.

BD are currently carrying out a project in relation to the behaviour of agents. Fintan gave an example whereby BD recently removed a TAIN from an agent who had not adhered to the current policy and procedures. All taxpayers who had been dealt with by the particular agent were notified. Revenue are currently reviewing the TDM that sets out the guidelines for agents. The meeting welcomed the steps taken by Revenue in relation to agents not upholding acceptable standards.

Finally, Fintan provided an update as regards employer compliance with the ERR. He confirmed that fixed penalties would not be applied for the remainder of 2024. Revenue would be undertaking compliance activity in relation to the ERR in 2025 and it

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is intended that the application of fixed penalties will apply where relevant. The practitioners mentioned that another letter campaign may be useful in reminding employers of their new obligations. Fintan confirmed that the National Employer Helpline is also there to provide guidance.

The practitioners thanked Fintan Murphy for his presentation.

### Item 4 – Compliance Intervention Framework Updates

#### 60-Day Disclosure Period

At the previous meeting Revenue had circulated draft updated wording to the code to change this section. The practitioners raised their concerns about the interpretation of the new wording. It was agreed that the matter needed to be considered further by both Revenue and the practitioners in light of the issues that were discussed. All sides were to consider the matter further in order to discuss again at the next meeting. The practitioners agreed to provide Revenue with possible wording suggestions in advance of the next meeting.

#### Intervention Letters in BD campaign re AVCs and VAT Registrations

CCAB-I raised several issues regarding a bulk issue Level 1 Compliance Intervention campaign which issued to taxpayers who may have claimed relief for AVC pension contributions twice (both via payroll and via their Form 11), and taxpayers whose declared turnover exceeds the VAT registration threshold but have not registered for VAT.

Revenue confirmed that the letters had been issued by BD in July 2024. It was confirmed that the response rate was being monitored however there was no indication of yield available at this stage. The practitioners expressed concern that the letters were driving unnecessary contact with them. Fintan confirmed that the letters were issued as a reminder and assured taxpayers that where their tax returns were correct and complete no further action was required.

### Item 5 – PMOD Compliance

The practitioners queried whether Revenue had any updates on implementation of the Karshan decision. Revenue noted that the rules for determination of employment status were clear since the Supreme Court judgement and it expected that employers are complying. Revenue has no immediate plans for a compliance campaign in relation to the matter.

### Item 6 – AOB

The chair confirmed that Liam Grimes has retired and has left the TALC Audit sub-committee. The chair led the tributes to Liam with all sides thanking him for his hard work and dedication over the years.

The practitioners queried if Revenue could publish an interest calculator on their website to help taxpayers calculate the interest that they need to pay to accompany a qualifying disclosure. Revenue confirmed that they are currently considering enhancing taxpayer/ agent supports with regard to making qualifying disclosures and that they will review this suggestion in line with that.

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The chair ended the meeting by thanking everybody for attending.

<b>Action points arising from this meeting</b>	<b>Responsible</b>	<b>Deadline</b>
Feedback on proposed wording in relation to 60 period to review and make a qualifying disclosure.	Practitioners	For discussion at the next meeting
Practitioners to continue to provide Revenue with examples of any issues arising with the operation of the CIF including the provision of copies of any compliance interventions letters of concern	Practitioners.	Ongoing

The date of the next meeting is December 4<sup>th</sup> 2024.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee