

TALC AUDIT Sub-Committee Meeting Minutes

Wednesday 24 February 2020 – 10 am
Virtual Meeting through Skype for Business

Attendees:

Practitioners:	Ruth Higgins (Chair)	Law Society
	Gerry Higgins	CCAB-I
	Norah Collender	CCAB-I
	Mary Healy	Irish Tax Institute
	Jim Kelly	Irish Tax Institute
	Aidan Lucey	Irish Tax Institute
	Julie Burke	Irish Tax Institute
Revenue:	Brian Boyle	Revenue
	Sarah Waters	Revenue
	Padraigh Donnelly	Revenue
	Fay Kearney	Revenue
	Miriam Scahill	Revenue
	Bernadette Davis	Revenue
	Emma Murphy (Secretary)	Revenue
Apologies:	Paul Dillon	CCAB-I
	Maud Clear	CCAB-I
	Sandra Brennan	Irish Tax Institute
	Liam Grimes	Irish Tax Institute
	Tom Martyn	Law Society
	Stephen Flynn	Revenue

TALC AUDIT Sub-Committee Meeting Minutes

Item 1 – Opening Comments and Review of Minutes of Meeting held 24 November 2020

The Chair opened the meeting by welcoming everyone.

The previous minutes were agreed with no amendments.

Item 2 – Matters arising from minutes

There were no matters arising from the previous minutes

Item 3 – Work Plan 2021

3.1 Code of Practice (COP) Review

Revenue confirmed that work is now commencing on the review of our compliance intervention framework. This will, in all probability entail changes to the Code of Practice to ensure that it accurately reflects the nature of our interventions. Revenue intends to be in a position to discuss the direction of change at the next meeting of this sub-committee. Revenue asked the practitioners to highlight any areas they identified for inclusion in the review.

3.2 National/Divisional Projects

Revenue advised that, In general, with the realignment of its Divisional structure to reflect the case base, most compliance activity will be determined at local/sectoral level.

At present, however, the programme of TWSS compliance checks is being carried out as a national project. Revenue confirmed that 94% of the TWSS Compliance Checks are now complete. 2,300 cases had been escalated to Aspect Query (AQ) for further information. Of these AQ's 1,300 were now closed. Overall, the compliance rate is very high with less than 1% of cases giving rise to a settlement. The total amount of yield so far is €8.9m. 2,500 letters have issued to employers who have not engaged with Revenue with regard to the Compliance Checks and further action by Revenue will be taken. Revenue requested that the practitioners remind their clients of the importance of responding to the compliance check letters.

Revenue confirmed that all cases are worked consistently in accordance with the published guideline with regard to employer eligibility. Revenue noted that the application of the turnover test and the application of any alternative basis for eligibility as provided for in the guidance need to be considered in the context of the nature of business activity in relevant sectors.

In response to questions regarding the tax treatment of employees, Revenue confirmed that where an employer chooses to repay the Income Tax and USC due in respect of TWSS payments on behalf of the employee, this is not considered a benefit-in-kind and consequently re-grossing does not apply.

Revenue confirmed that where an employer has to repay the TWSS subsidy, a Phased Payment Arrangement may be put in place. Once reconciliation takes place, the debt warehouse facility can be used for TWSS liabilities.

Revenue expects to release TWSS Reconciliation information to employers in March, giving employers until end June to finalise any issues with regard to reconciliation balances.

TALC AUDIT Sub-Committee Meeting Minutes

3.3 EWSS and CRSS Compliance

Revenue advised that compliance activity in relation to EWSS and CRSS was generally being carried out on a real time basis. Revenue advised that any employers who receive inquiries for Revenue with regard to their eligibility for these schemes should respond promptly to avoid suspension of payments.

Item 4 – AOB

Revenue advised the practitioners that a reminder notice would issue at the end of February to approximately 98,000 taxpayers (and their registered agents) who have yet to file their 2019 Form 11.

The practitioners raised a query regarding the calculation of PREM interest since PMOD was introduced. Prior to PMOD it was one annual return now there are monthly returns. Revenue confirmed that interest should be applied from the respective due date for each return.

The Chair ended the meeting by thanking everybody for attending.

The next meeting of the TALC Audit Sub-Committee is to be held virtually on Tuesday 27th April 2021 at 10am

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee

Action Points from this meeting	Responsible	Deadline
Practitioners invited to submit comments/proposals in relation to the Code of Practice.	Practitioners	Ongoing
Revenue to circulate non-filer letter	Revenue	February 2021