

**Minutes**  
**Indirect TALC Meeting**  
**21<sup>st</sup> March 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 6<sup>th</sup> December 2017 were approved.

**Item 2 – “Mercedes” case (C-164/16)**

- Revenue will issue guidance shortly which will outline Revenue’s position on the VAT treatment of Personal Contract Plans.

**Item 3 – Transfer of Business**

- It was acknowledged that substantial feedback had been received from members on the draft guidance.
- It was agreed that Revenue will respond to this feedback and seek further clarification and analysis on some of the points raised.

**Item 4 – Larentia and Minerva**

- It was noted that a meeting between Revenue and some committee members was held in January and the draft guidance was discussed in detail. Significant issues were raised and Revenue are currently reflecting on these and carrying out further analysis internally. It is expected that another meeting will be held in four to six weeks to progress matters.

**Item 5 – Website: Feedback on VAT content**

- It was noted that the information currently on the website in relation to Services Connected with Immovable Property would be moved to a TDM shortly. The new TDM will include an updated version of the examples which were previously contained in the old leaflet.
- It was noted that other websites may continue to display Revenue information which is now redundant but that Revenue has no control over this.
- Members raised a couple of issues in relation to some specific links not working and missing information. Members stated that the overall functionality of the search facility within the website was a major issue for them.
- Revenue agreed to look into the issues raised and reiterated that all feedback was welcome.
- Members restated their dissatisfaction with the feedback facility on the website as it does not provide any update on the query or the feedback submitted.
- While it was noted that such a facility may be helpful in some cases it was highlighted that such a system could lead to numerous vexatious requests for Revenue to deal with. Revenue highlighted that they were happy for items to be raised through this forum in the short-term and were committed to improving the quality of the information available.

## 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 signed in December 2017 and an implementation regulation is currently being drafted to deal with the taxation of marketplaces and platforms.
  - b) The 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, continues to be debated.
  - c) Regular meetings are being held on the proposal for the Definitive Regime, which aligns the place of taxation to the place of consumption.
  - d) A proposal in respect of a simplification package for SMEs and a VAT rate proposal are still at an early stage of discussion.Members were requested to contact Revenue if they had particular issues or concerns of a technical nature in respect of any of these files.

## Item 11 – AOB

- Compulsory Purchase Order (CPO) – Revenue is currently working on guidance and will consult with the committee before publishing.
- VAT registration issues
  - It was noted that delays in registration of ICAVS and Investment Funds had not been experienced recently. Revenue reiterated that while there are due diligence measures in place they should not delay the registration process.
  - Revenue indicated that Dual Agent Functionality has been available since 2016 to cater for customers who have two VAT agents. This development enables VAT customers to have both a primary and secondary agent. The primary agent will retain all existing functionality and will be able to file/amend VAT returns and file payments. The secondary agent will be marked with a “payment only” flag and will not have the ability to file/amend VAT returns. To register as a secondary agent a paper return is required; this is accessible through ROS under the Agent Client Link Form. It was agreed that this could be a solution to the issues raised by members but Revenue agreed to explore the functionality further, including whether an enhancement request could be made to move the paper application to eReg.
- Enhancements to the VAT 3 filing process – It was noted that while completion of the advanced notification field may help reduce delays in the registration process, Revenue may request supporting documentation in the normal manner, irrespective of whether information has been provided. Members are concerned that they cannot obtain a copy of their submission once they have filed it. Revenue agreed to look into this issue further.

Action Points	Responsible	Timescale
Revenue to publish guidance on Personal Contract Plans	Revenue	Shortly
Transfer of Business: Revenue to review submissions received and provide feedback with a request for further analysis on some issues raised	Revenue	
Practitioners and Revenue to meet to discuss issues in relation to Larentia and Minerva	Practitioners & Revenue	4-6 weeks

Revenue to review issues raised in relation to the website	Revenue	Next meeting
Revenue to finalise guidance in relation to when the supply of immovable goods take place in relation to a CPO	Revenue	Next meeting
Registration issues: Revenue to further evaluate whether the Dual Agent functionality could be utilised to address the issues agents are currently experiencing	Revenue	Next meeting
Revenue to examine the issue 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

Donal Kennedy

David Lawless

**ITI**

Dermot O’Brien

Nick O’Brien

Alma O’Brien

**CCABI**

Kevin Elliott

Crona Brady

**Revenue**

Gerard Moran\* (Chair)

Ita Foster

Dermot Donegan

Humphrey O’Sullivan

Lena McNamara

Davena Lyons

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