

**Minutes**  
**Indirect TALC Meeting**  
**07th October 2020 @10.30 am**  
**Virtual Conference, Skype for Business**

**Item 1 – Minutes of the last meeting**

- The minutes of the meeting held on 03rd June 2020 were approved.

**Item 2 – TOB**

- Partnerships / Co-ownership's – The chair asked for an update on research being undertaken and Revenue advised that they were still considering how this matter might be advanced. The current environment has brought considerable challenges and resources have been tied up with Covid-19, Brexit and other priorities. Revenue will contact members once they have formulated questions they would like input on and circulate to the Committee.

**Item 3 – EU Update**

- Revenue stated that progress on some files had slowed due to the impact of the pandemic, but that progress was being made in a number of different areas:
  - Definitive VAT Regime – Very little movement on this file in Council but discussions were ongoing about accompanying measures that might be introduced to combat fraud.
  - VAT Rates Proposal – There has not been a lot of movement in this area and the file is very much a political one.
  - VAT Action Plan – The new plan that was recently published by the Commission has been the subject of a number of meetings but, at this stage, it is only a very high-level discussion document.
  - VAT Committee – There have been a number of Council discussions on the proposal of the Commission to change VAT Committee Guidelines into binding legal instruments.
  - Financial Services – The proposal has been pushed out until Quarter 4 of 2021.
  - Travel Agents Margin Scheme – Scheduled for completion by end of 2022
  - Revenue also informed members that there was a significant discussion going on with regards to green taxation options.
  - Members queried the introduction of the ecommerce changes in 2021 - Revenue stated that it was the view of the Commission and the vast majority of Member States, including Ireland, that the July 2021 date would not change. Certainty is needed by Business and Tax Administrations alike and a further delay was not contemplated.

**Item 4 – AOB**

- Domestic Purchase Invoices and Amended Returns Requirements – Members enquired about progress in relation to this matter and were advised that having received the information provided by members it was now a matter for Revenue to consider what action might be required.

- VAT Registration Certificates – Members stated that the issue related to an Irish VAT registered business seeking VAT registration in another Member State. Some Member States require an original VAT Registration certificate, and this is a problem because Ireland no longer issues one. Revenue agreed to follow up and revert when an update is available.
- Sale of Property by Receivers / MIPS – Members stated that there was difficulty in obtaining information where the receiver does not have access to the tax number of the landowner. Members were requesting some remedy outside of MyEnquiries. Members also mentioned Revenue guidelines which were produced in 2017 but appear to have been removed from the website. Revenue stated that they understood that a Receiver should use their own number in these circumstances and will consider the removed guidance referred to.
- Aspect Queries – Members stated that they had seen Aspect Queries recently with very large requests for information and that completing these queries was a significant drain on resources. Members were wondering if there had been a policy change or if it was happening on a case by case basis. Revenue advised that this seemed like a Code of Practice issue and as such would be a matter for Main TALC or Audit TALC.
- Members also queried whether the annual RTD would change given the imposition of temporary VAT rates. Revenue stated that the system is designed to allow fields to be added to accommodate such amendments.

<b>Action Points</b>	<b>Responsible</b>	<b>Timescale</b>
Revenue to consider the legal and administrative concerns around Partnerships / Co-ownerships and revert to Members in due course.	Revenue	Not Applicable / Ongoing
Revenue to follow up with business divisions regarding VAT Registrations Certificates and come back to members once an update is available.	Revenue	As soon as possible
Revenue to determine the status of the guidance on Receiverships and Mortgagees in Possession and provide an update to members.	Revenue	2-3 Weeks

## **Attendees**

### **ITI**

Finbarr O' Connell  
Fionn Uibh Eachach  
Lorraine Sheegar  
Gabrielle Dillon (Chair)

### **CCAB-I**

Kevin Elliott  
Philip Nolan

### **Law Society**

David Lawless

### **Revenue**

Colin O' Farrell (Secretary)  
Ita Foster  
Dermot Donegan  
Gerard Moran\*  
Gerry Coone

### **Apologies**

Donal Kennedy

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