

Minutes
Indirect TALC Meeting
02nd December 2020 @10.30 am
Virtual Conference, Skype for Business

Item 1 – Minutes of the last meeting

- The minutes of the meeting held on 07th October 2020 were approved.

Item 2 – TOB

- Partnerships / Co-Ownership's – Revenue stated that there had been no further progress in this area with issues such as Brexit and COVID 19 taking priority currently. Following discussion with Members, it was agreed that the agenda should reflect the current priorities and this item could be removed for now. Members stated that they would re-submit the item next year when the environment is more conducive to its prioritisation.

Item 3 – EU Update

- Revenue gave an overview of a number of current issues at EU level:
 - Portuguese Presidency – The German Presidency will end at the end of December and the Portuguese Presidency will take effect from 01 January. They have indicated that they will focus discussion in VAT on the Definitive Regime and accompanying measures, the VAT Rates proposal and the Commission's proposal in respect of the VAT Committee.
 - VAT Committee Proposal – The Commission are expected to present their proposal on the VAT Committee by year end. The proposal is to change the committee from an advisory committee to a comitology committee.
 - VAT in the Digital Age Package – This package is part of the Commission's action plan published in July and will consist of a number of legislative proposals in respect of modernising reporting obligations, the introduction of a single EU VAT registration number and the VAT treatment of the platform economy. The Commission have launched a study on this package and will commence interviews with Member States and business in January 2021.
 - Proposal on Covid-19 Vaccines and In-Vitro Diagnostic Medical Devices - This proposal will allow Member States to apply a reduced rate or a zero rate of VAT to In-Vitro Diagnostic Medical Devices and allow Member States to apply a zero rate of VAT to Covid-19 vaccines authorised by the Commission and the Member State.

Item 4 – AOB

- Brexit Omnibus Bill – Members queried whether they could get clarification on the regulatory rules that would apply depending on whether a deal was struck in the current Brexit negotiations. Revenue stated that the current negotiations will have no bearing on the regulatory regime from 01st January 2021; as the UK will have left the Single Market, customs declarations will be required either way and postponed accounting will be the default option for imports. Traders not qualifying for postponed accounting would be notified. Revenue stated that the current negotiations were more to do with tariffs. Members also raised the issue of postponed accounting, including in relation to UK companies intending to act as importers to Ireland, and asked whether customers would be issued with VAT registration numbers before 01st January, and also when those numbers would be activated. Revenue stated that they would follow up on these issues and revert to members accordingly.
- VAT rating COVID Vaccines / Testing Kits – This AOB item was addressed in the EU update above.

- Return of Trading Details Forms – Members queried the addition of the new VAT rate to the RTD form and when this field will be added. Revenue stated that they have not yet been able to resolve this issue but would clarify the position very shortly. Revenue also indicated that if the RTD could not be filed due to this issue, the taxpayer should not be penalised.
- VAT Registration for UK Suppliers – This item was addressed under the AOB item “Brexit Omnibus Bill” above and relates to UK companies obtaining a VAT number where they intend to act as an importer into Ireland.
- Postponed Accounting – This item was addressed under the AOB item “Brexit Omnibus Bill” above.
- Other - Members asked whether guidance would issue regarding the Finance Bill changes relating to aircrafts. Revenue clarified that they expect to issue guidance once the Finance Bill has passed. Members also brought up an issue relating to paragraph 3.1 in the Holding Companies guidance. Revenue requested that Members submit details of the issues or concerns they might have along with some examples of practical scenarios for Revenue to consider.
- Members also asked about delays to VAT registrations for non-resident applications. Revenue responded that the average processing time was 12 working days and asked to be informed of any significant deviations from this timeframe. Members also stated that some of their colleagues had seen an increase in the information required by Revenue for domestic registrations, but they didn't have any specific examples to hand.

Action Points	Responsible	Timescale
Revenue to consider whether VAT numbers will be available to customers prior to 01 January.	Revenue	As soon as possible.
Revenue to clarify addition of new VAT rate to RTD forms	Revenue	As soon as possible.

Attendees

ITI

Gabrielle Dillon (Chair)
Lorraine Sheegar
Brian Butler
Gerry Brennan

CCAB-I

Kevin Elliott
Philip Nolan
Maud Clear

Law Society

David Lawless
Donal Kennedy
Michael O' Connor

Revenue

Colin O' Farrell (Secretary)
Ita Foster
Denise Corrigan
Gerard Moran*
Gerry Coone

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