

TALC AUDIT Sub-Committee Meeting Minutes

Friday 4th February 2022 – 10.00
Virtual Meeting through Microsoft Teams

Attendees:

Revenue:	Sarah Waters (Chair)	Revenue
	Brian Boyle	Revenue
	Eoin Gibson	Revenue
	Patricia Lee	Revenue
	Emma Murphy (Secretary)	Revenue

Practitioners:	Gearoid O’Sullivan	CCAB-I
	Gerry Higgins	CCAB-I
	Mary Healy	Irish Tax Institute
	Jim Kelly	Irish Tax Institute
	Aidan Lucey	Irish Tax Institute
	Julie Burke	Irish Tax Institute
	Sandra Brennan	Irish Tax Institute
	Liam Grimes	Irish Tax Institute
	Ruth Higgins	Law Society

Apologies:	Tom Martyn	Law Society
	Crona Clohisey	CCAB-I

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Item 1 – Opening Comments and Review of Minutes of Meeting held 26th November 2021

The Chair opened the meeting by welcoming everyone, especially the new committee members from the CCAB-I, Crona Clohisey and Gearoid O’Sullivan.

The previous minutes were agreed with no amendments.

Item 2 – Update on development of revised Compliance Intervention Framework

Revenue thanked the practitioner bodies for their feedback on the draft Code of Practice. Revenue also summarised the key changes to the draft since the last discussion. These were: a change in the phraseology of the opening paragraph to reinforce the principle of taxpayer responsibility, revised treatment of tax avoidance cases, increased period to notify Revenue of intention to make a prompted disclosure, change to procedures for taxpayers querying the status of an open intervention, removal of internal Revenue procedural information that is otherwise available in TDMs and changes to reflect Finance Bill 2021.

It was agreed to have a further bilateral discussion between Revenue and the ITI regarding the escalation of cases to criminal investigation.

Revenue will publish the revised Code in the coming week to enable all parties to prepare for the 1 May implementation.

Practitioners and Revenue acknowledged the very effective co-operation in the sub-committee in the development of the revised Code. While not all issues were agreed the committee had provided a very effective dialogue enabling Revenue to have regard to the views of all parties. Practitioners acknowledged the value of the dialogue and the extent to which their views and proposals are reflected in the new Code.

Item 3 – Work Plan 2022

The work plan for 2022 was agreed at the meeting.

The sub-committee will focus on the implementation of the new code during the coming year and PMOD will also remain on the work plan.

Item 4 – AOB

There was a discussion regarding the new publication limits provided for by Section 1086A TCA 1997.

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Action Points from this meeting	Responsible	Deadline
Practitioners invited to submit any further comments/proposals in relation to the new Code of Practice.	Practitioners	Immediate
Revenue to publish the new Code of Practice	Revenue	February
Revenue to circulate draft copies of the new intervention letters	Revenue	February
Revenue to arrange a meeting to consider points raised around Prosecution.	Revenue	As soon as possible

The next meeting of the TALC Audit Sub-Committee has been arranged for April 26th 2022.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee