

# TALC AUDIT Sub-Committee Meeting Minutes

**Wednesday 30 November 2022 – 10.00am**  
**Revenue Office Bishops Square and MS Teams**

Attendees:

Revenue:	Sarah Waters (Chair)	Revenue
	Brian Boyle	Revenue
	Eoin Gibson	Revenue
	Patricia Lee	Revenue
	Aisling McDaid	Revenue
	Emma Murphy (Secretary)	Revenue
	Teresa Hearty (presenter)	Revenue

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

Apologies:	Miriam Scahill	Revenue
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## TALC AUDIT Sub-Committee Meeting Minutes

### Item 1 – Minutes of meeting held on 20<sup>th</sup> September 2022

Minutes were agreed without amendment.

### Item 2 – Matters arising from the previous minutes

- i) Wording of the Level 2 Compliance Intervention notification letter and requirement to notify Revenue of a self-correction: Revenue confirmed that there has been no change to these requirements but that it will continue to review in the light of experience with the new Compliance Intervention Framework (CIF)
- ii) Practitioners will continue to highlight any issues encountered in practice.

### Item 3 – Charity Filing Obligations

Following a request at a previous meeting, Teresa Hearty, from Revenue's Personal Division, delivered a presentation on the registration procedures and filing obligations of entities claiming charitable status.

### Item 4 – Compliance Intervention Framework Update

It was agreed that the new framework is still bedding in but that overall, it continues to progress well.

The practitioners queried the requirement to notify Revenue within 21 days of the date of the notification letter of their intention to make a prompted qualifying disclosure under section 1077F TCA 1997, having regard to the further 60 days that may be requested to prepare the disclosure. Revenue noted that prior to the implementation of the CIF, taxpayers had only 14 days to seek this additional period from Revenue so the increase to 21 days represents a significant increase in terms of time afforded.

The practitioners raised the length of the time taken to close some interventions. Revenue agreed that prompt closing of interventions is in everyone's interest and that this is a priority for audit managers. Practitioners were requested to provide examples of unreasonable delays and Revenue will examine to see if we can determine the causes.

The practitioners queried likely TBESS compliance activity. Revenue indicated that TBESS is designed around advance confirmation of entitlement and real time risk checking and it does not envisage any large-scale compliance programme of the type used for TWSS.

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### Item 4 – PMOD Compliance

The meeting noted the publication of the Tax and Duty Manual (TDM) *Revenue Compliance Interventions – Operation of Payroll Taxes (income tax, PRSI, USC) by employers*, published in September following our last meeting. Revenue confirmed the overall policy of intervening in employer PAYE cases as early as possible with a view to ensuring that all employees pay the right tax in real time. Given the short time period since publication of the TDM, there was no feedback on its operation.

#### Debt Warehouse Disclosure Scheme

Practitioners queried whether the 31 January 2023 deadline still applied given that taxpayers with warehoused liabilities now have until 30 April 2024 by which to enter a Phased Payment Arrangement. Revenue confirmed that the deadline for submitting a disclosure still applies and that where a taxpayer confirmed their intention to enter a PPA by 1 May 2024, the liability could be included in the warehouse. Revenue confirmed that the published guidance was being updated and would be published shortly.

### Item 5 – Work Plan 2023

It was agreed to keep the operation of the CIF and PMOD related compliance activity the workplan for 2023.

Given the segmented nature of Revenue's Divisional structure it was proposed to invite a series of representatives from operational Divisions to next year's sub-committee meetings to discuss emerging compliance issues in their areas. Revenue agreed to invite representation from Personal Division at the first meeting in 2023.

It was agreed that the sub-committee would meet quarterly throughout 2023.

### Item 6 – AOB

Jim Kelly of the ITI will take over the role of chair for next year's meetings.

The sub-committee thanked Sarah Waters for her chairmanship during 2022.

Action Points from this meeting	Responsible	Deadline
Revenue to invite representatives from operational Divisions	Revenue	Throughout 2023
Practitioners to continue to provide Revenue with examples of any issues arising with the operation of the CIF.	Practitioners	Ongoing

The dates for 2023 have not yet been finalised.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee