

TALC AUDIT Sub-Committee Meeting Minutes

3rd December 2025
Bishops Square Conference Room

Attendees:

Organisation	Name
Revenue	Emily Swift Sarah Waters Miriam Scahill Sarah Keegan Jennifer Fanning Emma Murphy (secretary) Dan Oosthuizen (guest presenter)
Law society	Trish McCarvill (chair) Ruth Higgins
Irish Tax Institute	Mary Healy Aidan Lucey Sandra Brennan Tim Lynch Fergal Kenzie Mark Ludlow Jim Kelly
CCAB-I	Grainne McDermott Gerry Higgins Ken Garvey

Item 1 – Minutes of meeting held on 17th September 2025

The chair opened the meeting by informing the committee that Sarah Waters is moving on to a new role. The committee thanked Sarah for her contribution over the years.

There were no matters arising from the minutes.

Item 2 – Discussion with Business Division Representative

Dan Oosthuizen attended and presented to the committee for this item.

Dan started by providing an overview of Business Division (BD), it is led by Assistant Secretary Noel Brett and is the largest non-PAYE division, responsible for 1,145,362 taxpayers. Its case base is growing annually.

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The division manages individuals and partnerships with trade/professional income, companies and their subsidiaries up to €15 million in turnover. This turnover threshold for the BD case base has increased from the previous threshold of €8.8m in 2024 and prior to that, €3m in 2018. BD also deals with proprietary directors and cases with live VAT, RCT, or Customs & Excise registrations.

The division has 1,266 staff spread across 23 offices. It is structured into service branches, a risk management branch, and 11 geographically focused compliance branches.

Dan provided the key statistics for 2025. As of October 2025, the division had closed 65,317 interventions. This is on par with the full-year 2024 intervention numbers (65,163). Key areas of focus for BD included: employment related share schemes, R&D tax credits, Level 1 payroll compliance, CAT/CGT, Stamp Duty and the shadow economy. With regard to the work on R&D credits, Dan reminded the agent representatives to ensure timely claims are made within 12 months of the end of the accounting period.

Dan then outlined BD's priorities for 2026 which will continue to focus on the compliance priorities from 2025 as well as focusing on other risks, including the construction sector (bogus self-employment, RCT, operation of PAYE), extraction fraud, abandoned VAT claims, driving instructors, delivery/couriers, car washes and "cash-in-hand" businesses.

The practitioners provided feedback that they had found the R&D videos very helpful, and it was agreed that overall, the common errors are reducing.

The practitioners raised the communications around Level 1 cases. It was agreed that the wording of Level 1 notification letters should be exact, setting out the required actions and the consequences for failing to take these actions. Practitioners asked Revenue to ensure that in cases where a taxpayer has an agent, any communication should be sent to the agent at the same time that it issues to the taxpayer.

The practitioners suggested that Revenue should issue a press release regarding the Karshan disclosure opportunity in early January. Revenue agreed to consider this proposal.

The practitioners thanked Dan for his insightful presentation.

Item 3 – Compliance Intervention Framework (CIF)

Prior to the meeting the practitioners had submitted a query asking for background information on a project being undertaken by LCD regarding Level 1 intervention letters to employers regarding short-term engagements. An update was provided that this project was undertaken to remind relevant employers of their requirements to operate PAYE, PRSI and USC in respect of temporary assignees and to take appropriate action where required.

The practitioners requested an update on the planned revisions to the Code of Practice for Revenue Compliance Interventions. Revenue advised that a revised version is being worked on and anticipates that any updates made will be small clarifications and will not fundamentally change the operation of the Compliance Intervention Framework. Any suggestions that the representative bodies have in relation to this work may be sent to Revenue.

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Item 4 – Work Plan 2026

The work plan for 2026 was discussed. It was agreed that the practitioners would send their suggestions to Revenue and the work plan could then be agreed.

Item 5 – AOB

The practitioners asked if Revenue has any plans to carry out a compliance programme for Enhanced Employer Reporting (ERR) requirements. Revenue confirmed that the decision to operate a compliance programme for ERR will be made by the relevant operational division. All such decisions are made on a risk prioritised basis. ERR may however be examined as part of any standard PAYE, PRSI and USC compliance intervention.

The practitioners raised the issue of RLS changing their guidance on how to treat RCT in mixed construction contracts. Revenue undertook to ensure that these changes are communicated to the operational areas.

The meeting ended with Emily Swift, on behalf of the committee, thanking Trish McCarvill for her valuable contribution as chair throughout 2025. Revenue will be responsible for chairing the meetings in 2026.

It was agreed that the frequency of quarterly meetings will remain.

Action Points	Responsible	Timescale
Practitioners to continue to provide Revenue with examples of any issues arising with the operation of the CIF including the provision of copies of any compliance interventions letters of concern.	Practitioners	Ongoing
Revenue to review the possibility of publishing a press release reminder for Karshan disclosures.	Revenue	January 2026

The date of the next meeting will be provided in due course.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee