

# Minutes of TALC Sub-Committee on Collection Issues

DATE: 10 March 2026

Via Microsoft Teams

## Agenda Item 1: Minutes of meeting held on 25 November 2025 and matters arising therefrom

The minutes of the meeting held on 25 November 2025 were agreed for publication.

A number of matters arising from this meeting were discussed:

- **Form CT1 Simplification:** Revenue will implement a number of system and guidance changes following on from feedback from the sub-group over the coming months. The two letters (acknowledge letter and summary document) will be progressed in parallel. These enhancements are scheduled to be included in the release of 2027 CT1 return so as not to adversely impact on current returns.

It was agreed to reconvene the sub-group and include the stakeholders from the technical forum (i.e. third-party software developers) to go through the development in detail.

- **Stamp Duty:** Revenue advised that the technical issue when attempting to file stamp duty returns via ROS outside of standard office hours has been fixed. It was agreed to remove this from the agenda.
- **Preliminary Tax:** Guidance has been updated and it was agreed to remove this from the agenda.
- **LONA subgroup:** Revenue has not yet made contact on arranging a meeting on a matter that is significant for practitioners. Revenue will follow up on this matter to identify the appropriate Revenue representative.
- **Liaison between TALC and ROS technical forum:** Revenue advise that they have received very positive feedback from the software providers regarding engagement via this forum and meetings will continue monthly.
- **ROS – agent access to historical information:** Practitioners requested that Revenue provide clear guidance on the preferred process for agents to receive prompt access to historical information and instructions as to how agents which have been newly appointed in 2026 can file 2025 tax returns.

Revenue informed the group that as newly linked agents will have access to outstanding returns not filed, they will have access to 2025 Form 11 data if linked in 2026 where the 2025 return has not been filed.

For historical information previously filed before the agent link, the agent will have to request it, with the taxpayer's permission, via MyEnquiries if it is not available from the taxpayer directly.

- **ROS – 2024 ROS Form 11 & Employers' PRSA contributions:** Guidance was subsequently updated for 2024 returns and is in train for 2025 returns. There are a very small number of cases impacted for 2024. Revenue will provide an update on this in the future when a decision has been reached.

- Revenue will restate guidance regarding **exemption from PRSI for persons aged 66 before 1 January 2024 and/or who have already been awarded the State Pension (Contributory)** in the Form 11 2025 associated TDM.
- As there was no example of a scenario where a **non-assessable spouse** separates from assessable spouse and wants to change their **tax credit allocation before legal separation** is filed it was agreed to remove this from the agenda.
- Revenue to provide details of the **process for an agent to cease an agent link** (*provided 1 December 2025*). This will be removed from the agenda.
- **VAT modernisation** – As no example was available of instances where taxpayers were informed that reduced filing arrangements could not be put in place before 01/01/2026 this item will be removed from the agenda.

### Agenda Item 2: Agree 2026 Working Plan (circulated with agenda)

The 2026 Work Plan as circulated with the agenda was agreed.

### Agenda Item 3: Local Property Tax (LPT) & Vacant Homes Tax (VHT)

Revenue provided an update on LPT returns filed in respect of the 2026-2030 valuation period. The filing rate is at circa 81 percent. LPT payment compliance at circa 92 percent.

There are payment arrangements in place in respect of 240,000 properties where returns are yet to be filed. Revenue acknowledged that a portion of this cohort may be unfamiliar with the concept of a return as they may not typically engage with Revenue across the other taxes. However, practitioners were reminded that, where LPT returns remain outstanding for taxpayers that are subject to income tax, capital gains tax or corporation tax, such non-compliance is subject to surcharges on filing those other returns, subject to caps, under section 38 Local Property Tax Act 2012. It may also give rise to interest charges and impact on tax clearance.

The deadline for paying 2026 LPT in full was 9 January 2026. Where a taxpayer has arranged to pay in full using an Annual Debit Instruction, payment will be taken on 20 March 2026. After this date Revenue will commence its payment compliance campaign, writing to all those with outstanding LPT payments for any year.

Revenue confirmed that where a direct debit mandate is approaching its three-year expiry date, and there is a payment instruction active in the system, it will not expire for the purpose of that payment.

Revenue noted that the rate for Vacant Homes Tax remains at seven times the basic LPT rate for the year ended 31 October 2026, unchanged from the preceding year. VHT applies to habitable residential properties that are occupied for less than 30 days in the twelve months ending 31 October.

## Agenda Item 4: ROS

### ROS shutdown after income tax filing deadline

- Practitioners expressed frustration with the inaccessibility of ROS on Saturday 22 November 2025 following the income tax filing deadline of Wednesday 19 November 2025 which impacted on filing VAT returns due by Sunday 23 November 2025.

Revenue acknowledged practitioners' challenges but outlined the need for system updates and Budget-related updates ahead of the December PAYE rollout, with limited availability to implement changes outside standard working hours. Revenue aim to minimise the impact on taxpayers by scheduling updates at weekends and evenings.

### ROS digital certificates interaction with CRO filings

- Practitioners reported an issue relating to the signing of Companies Registration Office (CRO) filings using ROS digital certificates. It emerged that the digital certs failed a CRO validation check because the company name on ROS was truncated as there were too many characters in the full company name.

Revenue advised that while its system limits the company name on ROS to 70 characters, it is the first 70 characters of the company name as per the CRO that should be entered for the validation check to be successful, rather than inputting a truncation of the company name.

### Trust registration

- Practitioners provided feedback that Revenue staff indicated there was a technical issue on ROS relating to trust registrations (tax registration, not CRBOT registration). In one case, a trust was registered for income tax but did not appear as registered on ROS and no tax reference number issued.

Revenue confirmed there was an issue that has been resolved.

### Form 11 2025 – Age Tax Credit, PRSI updates & RPRIR

- Practitioners would welcome an update on the issues with Form 11 2025 relating to the Age Tax Credit calculating as zero. Revenue confirmed it will make corrections as necessary to give the value of the benefit to returns submitted prior to 19 January. As regards Notices of Assessment issuing since 19 January to February whereby the tax credit was given to the taxpayer but not shown on the Notice of assessment, Revenue will correct the assessments.
- Revenue confirmed it is reviewing submissions prior to 19 January whereby PRSI updates were not reflected. Following review, Revenue will contact the agent/taxpayer and raise an assessment to correct the return. It noted that the number of cases impacted was relatively few.
- Practitioners had reported member feedback noting that the Form 11 was not calculating the correct Residential Premises Rental Income Relief (RPRIR) for 2025. Revenue confirmed there is no calculation issue with RPRIR and had followed up directly with those concerned.
- Practitioners queried how a clawback of RPRIR relief operates in practice, where for example a property is sold within the timeframe for the clawback to arise, and noted there is

no reference to notifying Revenue of the disposal on the Form 11. Revenue will revert on this matter.

### **ROS Pay & File 2026**

- Revenue confirmed that the facility to set up an RDI for 18 November is now available following confirmation of the ROS Pay & File deadline as 18 November.
- Following on from previous discussions regarding the phonelines and opening hour arrangements in the lead up to the Pay & File deadline, Revenue explained that their statistics indicate that current service levels are meeting the demand and do not indicate a demand for service between 9am and 10:30am outstretching its capacity. Demand peaks between 10:30am and 4pm, with low levels between 9am and 10:30 am. Practitioners noted that weekend demand cannot be measured as the service is known to be unavailable. Revenue explained if weekend phone support was provided, routine system maintenance and updates would be adversely impacted. They will continue to monitor the phonenumber demands in filing season.

### **ROS End-User workshop feedback**

- Revenue thanked the practitioners for their participation in ROS Dashboard Research end-user workshops, noting the sessions were very beneficial and provided some key findings. It noted that MyEnquiries is a critical workflow, the email alert providing contact can be limited, the ROS homepage is a primary navigation point and agents are generally team based. The design team has requested an opportunity to reengage with the participants in the coming months to review proposed improvements and design.

### **Incorrect instruction displayed on ROS**

- This was considered under Debt Management Services below relating to the automated RCT offset process.

#### **ACTION POINT**

**Revenue to revert regarding the process for taxpayers to report a clawback of RPRIR. (Provided 11<sup>th</sup> March 2026)**

**Revenue and practitioners will arrange a further ROS end-user workshop to review proposed design changes arising from feedback from the initial workshop.**

### **Agenda Item 5: PAYE**

Revenue is conducting outreach visits in 2026 regarding Central Register and Beneficial Ownership of Trusts (CRBOT). Persons providing advice to trusts are expected to be aware of the obligations of trusts to maintain an internal register of beneficial ownership and to register it on the CRBOT.

Revenue advised that as the Housing Act contains increased data sharing between RTB and Revenue enabling an exchange of information on unregistered tenancies.

Revenue confirmed over 806,000 PAYE returns processed for 2025 to 6 March 2026, of which approx. 661,000 (82 percent) have resulted in an overpayment of tax with refunds of over €637 million have issued. Approx. 12 percent resulted in an underpayment of tax. Health expenses are the main claim with flat rate expenses, remote working relief, mortgage interest tax credit and rent tax credit also featuring.

## **Agenda Item 6: Debt Management Services**

### **Outstanding tax returns**

- Revenue confirmed the names are currently not included on the list of outstanding income tax and corporate tax returns sent to agents and this would require a systems change. Revenue intends to update its system to include the taxpayers' names in the list of outstanding IT and CT tax returns it sends to their agents with this development scheduled for next year. Revenue noted there is an existing search facility available to agents on ROS to look up outstanding returns by client name or reference number.

### **Acceleration of liabilities to demand stage**

- Members report filing 2024 payroll adjustments for bonuses to directors whereby the liability was paid on the same day as the adjustment was processed, yet in all cases a demand letter still issued.

Revenue will review the matter and revert. Practitioners were invited to submit examples.

### **Agent lists of initial and final demands**

- Members report concern that because the email notification regarding the initial demand is arriving to the agent's inbox the week following issue to the taxpayer, the window for response is limited. Revenue confirmed that this demand notice will not escalate to enforcement, instead a final demand will issue giving the taxpayer another opportunity to address the compliance issue. Revenue advised that the list of final demands are sent to the agent on the same day it is received by the taxpayer, and provides a seven-day window to avoid enforcement proceedings.

### **Timing of offsets of RCT refunds**

- Practitioners provided feedback from several members of demand letters issuing on a recurring basis in cases where an RCT overpayment is available for offset against the tax head to which the demand relates, and instances where a delay in the processing of an EFT for e.g. CAT/CGT (and cheques) results in the issue of a demand.

Revenue information indicates that offsets of RCT on record are automated. Practitioners requested clarification from Revenue as to the interaction of the automated offset process with the timeline for issuing demands and provided an illustrative case example. Revenue will review the interaction of the offset process with the debt management system regarding the timing of demands and revert at a later date. Practitioners will provide additional examples for consideration.

Practitioners also sought clarification regarding the processing of EFTs and cheques to ensure demands do not issue if a payment is yet to be processed. Revenue recommends online payment rather than use of these manual payment methods that are reliant on the taxpayer providing accurate payment details and have longer clearing timelines resulting in delays in updating the customer payment record.

#### **ACTION POINT**

**Revenue to update system to include taxpayer name in list of outstanding returns from 2027.**

**Revenue to review the interaction of DMS with Directors' bonuses; practitioners may provide specific examples.**

**Revenue to review the interaction of DMS with the offset process - Practitioners will need to provide further examples of potential offset issues for investigation.**

### **Agenda Item 7: Modernisation Programmes**

#### **VAT Modernisation**

Revenue will be writing to VAT-registered businesses managed by its Large Corporates Division (LCD) in the coming weeks to set out the criteria for Phase 1 from November 2028 regarding Ireland's implementation of the e-Invoicing and the EU's VAT in the Digital Age (ViDA) package. Revenue is working through the responses to the survey sent directly to these LCD businesses.

Practitioners queried whether entities managed by LCD such as 'section 110' companies and investment funds that are generally exempt from VAT but who register to account for services received from abroad are in scope. Revenue confirmed that such entities are in scope but that the November 2028 mandate applies only to domestic B2B transactions, with cross-border transactions coming into scope in 2030, and domestic B2B transactions for businesses with intra-EU trade from November 2029. Where practitioners have concerns or insights, Revenue encourages them to email [vatmodernisation@revenue.ie](mailto:vatmodernisation@revenue.ie).

Revenue continues to work with the EU on the explanatory notes to supplement the ViDA Directive. It is expected these will be finalised later this year.

Revenue is available to engage with stakeholders at any events aligned with VAT-Mod or Indirect Tax, should any practitioner body so request. It intends to arrange some workshops for tax practitioners also.

Revenue has initiated an Inter-Departmental e-Invoicing Implementation Group to provide a wider government response for both tax compliance and digitalisation.

The EN Standard 16931 issued in 2019 for B2G transactions has been extended to comply with ViDA for B2B transactions and was published on 13 February 2026. It will be available to purchase from the National Standards Authority of Ireland website in the coming weeks. It details the extent of data that can be captured on an e-Invoice.

All businesses will need to be able to receive e-Invoices therefore Revenue the need to engage with all businesses and the transition required for businesses. Revenue will commence engagement with the industry representative bodies in the coming weeks and will be doing a webinar before the end of May to maximise outreach to large corporates. Revenue is also engaging with software providers as services are developed for all businesses. It confirmed the aim is low cost for the SMEs.

#### **Banking Modernisation**

## **Expiry of ROS Debit Instruction mandates**

- Revenue confirmed that where a direct debit mandate is approaching its three-year expiry date, and there is a payment instruction active in the system, it won't be expired for the purpose of that payment.

## **Direct Debit Modernisation**

- Revenue provided an update on the transition of annual VAT filers to bi-monthly filing under the VAT Variable Direct Debit (VDD) programme. To date circa 8,500 VAT filers have moved from annual to bi-monthly. Most of these transitioned at 1 January 2026 and Revenue will continue to monitor compliance. Approx, 3,500 VAT taxpayers have signed up to VDD.
- Revenue has migrated direct debits for Employers' Income Tax (PREM), Non-Resident Landlord Withholding Tax (NLWT), and VHT to the payments hub. It is planned to transition direct debits for LPT and phased payment arrangements at a future phase.

## **Agenda Item 8: Auto Enrolment**

- Practitioners requested clarification in guidance from Revenue regarding whether a taxable benefit in kind arises where an employer pays the participant contribution shortfall in accordance with regulation 19 AE Regulations, and if so, if there is a timeframe for repayment before the taxable benefit in kind is deemed to arise.

Revenue is reviewing the matter and will revert at a later date.

### **ACTION POINT**

**Revenue to consider and revert on the matter. (Response provided 9 April 2026)**

## **Agenda Item 9: AOB**

### **Return Preparation Facility (RPF) VAT, DWT & VIES**

The ROS Offline option is no longer available for VAT, DWT and VIES. Practitioners reported an issue with the ROS preparation facility (RPF) for VAT, DWT and VIES such that there is no option to print the completed return that will be uploaded to ROS for filing on behalf of the taxpayer, like there is on the Form 11 and CT1's. They cannot print nor printsave as a PDF for file saving the returns they prepare. The ROS generated returns are issued by agents to their clients for review and approval prior to submission, which they can no longer do. As a consequence they now have to re-generate a return using an excel/word template for sending to the client for review, resulting in additional administration and duplication.

Practitioners requested Revenue to advise if there is a print whole form option/print to pdf option within these particular forms or, if not, whether it could be included on all returns that are prepared on the ROS preparation facility?

Revenue will review the issue and revert with a response.

### **Delayed tax refunds**

Practitioners reported delays in tax refunds issuing to taxpayers for all tax heads. Several taxpayers are still awaiting refunds in respect of 2025 returns filed in November. Revenue requested examples so they can review the matter as they are not aware of any system issue.

### **Tax Registration for Appointees & Executors (TR4)**

Revenue informed practitioners of a new tax registration form (TR4) for Appointees or Executors who are not represented by an agent and require registering an estate for a deceased individual for income tax or capital gains tax purposes. Guidance will be made available in due course.

### **Collector General**

Revenue informed the meeting of the appointment of the new Collector General, Deirdre Quaid, currently serving as an Assistant Secretary with the Office of the Comptroller and Auditor General and will take up duty on 13 April 2026.

### **Next meeting**

The next meeting is to be held on Tuesday, 2 June 2026.

#### **ACTION POINT**

**Revenue to revert on the lack of a print option in the RPF for VAT, DWT and VIES.**

**Practitioners to provide examples of delayed tax refunds to Revenue for review.**

**Revenue to issue guidance on the new tax registration form TR4.**

**In attendance:**

**Chartered Accountants Ireland**

Gerry Higgins (Chair)  
Gráinne McDermott (Minutes Coordinator)  
Carla Manning

**ITI**

Paul Wallace  
Jane Gavenda  
Mary Healy  
Lorraine Sheegar

**Law Society**

Deirdre Barnicle  
Cian O'Rourke

**Revenue**

Geraldine Hegarty  
Alan Greaney  
Diarmuid Farrelly  
Katie Clair  
Aisling Ní Mhaoileoin  
Paul Brady  
Maureen Marray  
Davena Lyons  
Michael Gleeson