Minutes of TALC Sub-Committee on Collection Issues

DATE: 25 November 2025
Via Microsoft Teams

Agenda Item 1: Minutes of meeting held on 2 September 2025 and matters arising therefrom

The minutes of the meeting held on 2 September 2025 were agreed for publication.

A number of matters arising from this meeting were discussed:

- ***Agent e-Linking:*** Law Society provided examples to Revenue in September regarding concerns of agents obtaining a link in advance of the Automatic Exchange of Information (AEOI) reporting deadline. Revenue responded directly to the Law Society.
- ***Stamp Duty:*** Revenue technical teams investigated failures experienced by Law Society members when attempting to file stamp duty returns via ROS outside of standard office hours and confirmed the issue has been identified, it is occurring on an intermittent basis and will be resolved in the next couple of weeks.
- ***Final demand letters received after the 7-day timeframe:*** Practitioners agreed to remove this from the agenda going forward.
- ***VAT Refunds:*** Practitioners agreed to remove this from the agenda going forward.
- ***Preliminary Tax:*** Revenue confirmed changes have been made to the note circulated at the June meeting in respect of preliminary tax and interest to reflect Finance Act amendments. The note will be published shortly.
- ROS related issues would be dealt with under the relevant agenda item.

Agenda Item 2: Local Property Tax (LPT)

Revenue provided an update on LPT returns filed in respect of the 2026-2030 valuation period. Provisional figures indicate that LPT returns in respect of over 1.4 million properties were filed by the extended 12 November deadline for submitting LPT returns. Work is underway with local authorities to finalise returns for an additional 200,000 properties. Payment arrangements for approximately €143 million have been put in place for LPT for 2026.

Revenue reminded of the requirement to submit an LPT return declaring the property valuation band, even if the property owner agrees with the estimate provided by Revenue. Payments or payment arrangements are in place for 2026 in respect of approximately 300,000 properties, for which LPT returns have not been filed. Revenue encourages those property owners to file their LPT returns without delay to ensure they fulfil their statutory obligations.

Practitioners highlighted issues experienced with the LPT Portal in the run up to the deadline. Revenue noted the LPT Portal was modernised in recent months and issues can arise with the release of any new IT development. Revenue's live support team worked quickly to address any issues as they arose as a top priority.

The LPT Helpline was exceptionally busy in the days in the lead up to the deadline with almost 50,000 calls to the Helpline on a single day, falling to low double digits on the day after the deadline. Revenue is also working through approximately 55,000 items of correspondence received from property owners or agents, including through MyEnquiries. Property owners who have submitted a query to Revenue (via MyEnquiries, by post, or through other correspondence) about their 2026 LPT obligations will be treated as compliant if they file their return promptly once they receive a response.

Updated LPT statistics will be published in February 2026.

The committee discussed the complexity in communicating with the LPT case-base considering the diversity of property owners, a significant proportion of whom may not typically interact with Revenue.

Agenda Item 3: Vacant Homes Tax

There is a much smaller case base for Vacant Homes Tax (VHT) as opposed to LPT. Returns for the third chargeable period for VHT, 1 November 2024 to 31 October 2025, were due by 7 November.

Agenda Item 4: ROS

- ***Form CT1 Simplification:*** A subgroup meeting to discuss the potential simplifications for the Form CT1 2026 was held on 14 October. Revenue thanked practitioners for submitting recommendations for potential simplifications and agreed to revert with proposals for short term updates to them Form CT1 2026 by the end of the year, once the development schedule for H1 2026 has been finalised. Some suggestions to simplify the Form CT1 will form part of a longer term project.

- ***Liaison between TALC and ROS technical forum:*** A Revenue official from the TALC Collections Sub-committee will liaise between this Sub-committee and the technical forum of ROS personnel with the commercial software providers that has been established. Two meetings of the technical forum have been held to date and the forum is expected to meet monthly.

- ***Form 11 and Form 1 2025 update:*** Revenue confirmed the Form 11 2025 and Form 1 2025 will be made available on 1 January 2026. Owing to capacity constraints and prioritisation decisions, selected functionality (below) has been rescheduled for the late March release.

  Form 11
  - Sports Bodies Donations (Personal Tax Credits Panel)
  - Section 1008A tick box and additional field for the name of the medical partnership
  - Exempt Income, section 216F to be itemised as an exemption

  Form 1
  - PWST pre-population and updates (Trading Income Panel)
  - New fields for NLWT tax paid to date and Preliminary Tax due (Statement of Net Liabilities)
  - Additional tick box required to indicate if Exempt Rental Income from leasing of Farmland was purchased on or after 1 January 2024 (Irish Rental Income Panel).

  Revenue also confirmed a release to the Form 11 2024 as an issue was identified with the calculation of UK DIRT. Revenue noted communications will be sent to around 600 impacted taxpayers to help rectify any errors in their returns and Revenue will copy the tax agent on record.

- ***ROS Communications:*** ITI reiterated the suggestion that Revenue notify filers, perhaps on the ROS login/Revenue website, where an issue arises with a ROS form so that filers can be made aware of the issue and that work is underway on its resolution. Revenue confirmed this suggestion has been considered however, due to the peak Pay and File season this has not been progressed. Revenue highlighted that issues, such as scheduled downtime, are flagged on the Revenue website and on social media. Revenue agreed to review the suggestion by practitioners to develop a calendar of scheduled updates to be made available for taxpayers. Revenue confirmed a message would be included on phonelines to note where there is an identified issue, so agents and taxpayers do not have to wait to speak to an official.

- ***Agent access to historical information:*** CCAB-I requested that historical data be available to tax agents on completion of an agent link. Practitioners noted practical issues with the effective date an agent is on record for a taxpayer and the ability to deal with historical filings, for example, to enable the agent to amend a prior year return without sending a request through MyEnquiries. Revenue noted data privacy concerns as the taxpayer is only giving permission from a go forward date. Revenue noted in some cases taxpayers may want the agent to have access to prior year information, but as other taxpayers may not, therefore Revenue is treating all taxpayers the same. Revenue agreed to consider an IT development but noted this would not be a short-term project as it would entail a significant IT build. In the interim, practitioners noted a communication confirming the process for taxpayers and agents to get access to historic information would be helpful. It is also not clear the date from which the agent-link is effective, for example, whether an agent-link signed in 2025 for income tax would allow access to 2024 information necessary for completion of the Form 11.

- ***2024 ROS Form 11 & Employers' PRSA contributions:*** CCAB-I noted the 2024 ROS Form 11 incorrectly included Employers PRSA contributions in the pension tax relief calculation. In October, Revenue guidance was updated to advise taxpayers to leave the Employers PRSA contribution box blank, thereby avoiding an incorrect calculation. Practitioners requested Revenue confirm that any taxpayer that may be impacted by having included the Employers PRSA in their 2024 ROS Form 11 as directed by earlier guidance will not be penalised if it transpires at a later date that tax was underpaid on this basis. Revenue confirmed this matter is being dealt with by Revenue Legislation Services (RLS) and agreed to revert as soon as possible.

- ***2025 ROS Form 11 supports:*** CCAB-I requested Revenue consider providing ROS supports services outside ‘normal working hours’ in the run-up to the 2025 Form 11 filing deadline as many taxpayers and agents file tax returns outside ‘normal working hours’, such as over the weekend preceding the deadline. Revenue is reviewing the Pay & File opening hours internally. Revenue monitored phone contacts on the three nights up the end of the extended deadline of 19 November, when the phonelines operated extended hours, and noted contacts were down on the prior year.

- ***PRSI changes 2024:*** ITI queried recent changes the Form 11 2024 to reflect some changes in relation to PRSI in 2024. From 1 January 2024, taxpayers have the option to draw down their State Pension (Contributory) between the ages of 66 and 70, or, the option is now available to continue work and also make PRSI contributions after the age of 66. Therefore, the update to the Form 11 2024 required the filer to select a box indicating exemption from PRSI for either of the following reasons: (i) the taxpayer has already been awarded the State Pension (Contributory) and (ii) the taxpayer has already reached 66 years of age by 1 January 2024 (born before 1 January 1958).

  Practitioners queried if the Form 11 could be pre-populated to exempt those taxpayers that had already reached 66 years of age before 1 January 2024 and therefore were already in receipt of their State Pension. Revenue acknowledged those taxpayers that reached the age of 66 before January 2024 are automatically exempt from PRSI and agreed to consider the request to pre-populate the Form 11 for these taxpayers in a future release of the Form 11. However, Revenue noted Form 11 2025 will require the filer to select the box indicating exemption from PRSI and agreed to consider updating guidance to clarify this selection is required for Form 11 2025.

ACTION POINT

Revenue to revert with proposals for short term updates to them Form CT1 2026 once the development schedule for H1 is finalised.

Revenue to provide a communication outlining the process for agent to access to historical information.

RLS to provide response regarding the impact for taxpayers, if any, due to guidance recommending including the Employers PRSA in the 2024 ROS Form 11.

Revenue to update Form 11 2025 guidance to clarify that all taxpayers must select the box indicating exemption from PRSI, where those taxpayers had reached the age of 66 before 1 January 2024 and/or were already been awarded the State Pension (Contributory), as the Form 11 2025 will not be pre-populated based on the prior year return.

Agenda Item 5: PAYE

Revenue confirmed almost 620,000 income tax returns were filed by midnight on the Pay & File deadline of 19 November, an increase of approximately 2.4% on last year. Online income tax payments amounting to €3.45 billion were made, which is an increase of 8% on last year. Revenue expressed their appreciation for the hard work by tax agents in assisting taxpayers to meet their Pay & File obligations.

Agenda Item 6: Debt Management Services

Adherence to Phased Payment Arrangements (PPAs) agreed for debt in the Debt Warehouse Scheme (DWS) remains high, at 95%. The Debt Management Services (DMS) is operating as normal.

Agenda Item 7: Agent e-Linking

ITI queried whether there is process in place to assist elderly/non e-enabled taxpayers that may not be able to access myAccount or ROS to engage with the agent e-linking process. In some cases, a relative may have set the individual up on myAccount at a point in time or the individual may be the spouse of a self-assessed individual. However, the individual does not have the capacity to activate the link online and the Revenue phonelines are exceedingly busy if ringing for assistance.

Revenue confirmed myAccount taxpayers (Form 12) can contact the myAccount Registration Helpdesk who can support the taxpayer. If the individual is no longer able to engage with the digital system, then the helpdesk can determine the appropriate next steps for these individuals on a case by case basis and activate the link having determined the identity of the taxpayer. Form 11 taxpayers should contact the ROS helpdesk to work through the appropriate next steps.

Revenue highlighted that to activate the link the taxpayer, or relative with their permission, needs to contact Revenue. The tax agent cannot call on the taxpayer's behalf. Revenue recommended taxpayers use myAccount or ROS wherever possible as a more elevated and secure way to engage with Revenue.

Revenue noted an informational video was recently released on the Revenue website with instructions on how to accept an agent link request in myAccount. Revenue has now included an informational video on the Agent and advisor e-linking webpage with instructions on how to accept an agent-link request in ROS.

ITI queried whether the agent-link process must be used to unlink from a taxpayer, following recent member feedback. Revenue welcomed an example and agreed to revert with clarification. CCAB-I queried the process for allocating tax credits to a non-assessable spouse in a separation case. Revenue requested further details of the case to consider the query raised.

ACTION POINTS

Revenue to confirm the process for an agent to cease an agent link. (Details provided via email on 1 December 2025)

CCAB-I to provide details of case regarding the allocation of tax credit to a non-assessable spouse in a separation case.

Agenda Item 8: Modernisation Programmes

Phase 2 of Revenue's multi-phased banking and payment modernisation programme includes integrating Direct Debits for Employers' Income Tax, Non-Resident Landlord Withholding Tax (NLWT), LPT and VHT into the Payments Hub from January 2026. Revenue expects the first Direct Debit mandates for these taxes will commence from February 2026. It is expected that the process should be seamless for employers as mandates will be migrated 'as-is' to the Payments Hub.

Revenue confirmed, by the end of the year, VAT Variable Direct Debit (VDD) letters will have issued to approx. 8,000 taxpayers impacted by the removal of Fixed Direct Debit (FDD) for annual VAT fliers (11,000 taxpayers in scope). Revenue has been communication with this cohort on a monthly basis since April 2025. Revenue confirmed around 2,000 of this cohort have already moved to bi-monthly VAT filing and Revenue will continue to monitor return and payment compliance for this cohort. Revenue noted around 60 taxpayers have applied for simplified VAT filing arrangements.

Agenda Item 9: AOB

ROS Agent-Notification – expiry of eTax Clearance

ITI requested an update on the mechanism to notify agents in advance about the upcoming expiry of eTax Clearance Certificates for clients. Revenue confirmed a release is currently scheduled for 8 December which will provide for agents and taxpayers to be notified 30 days in advance of the expiry date of a 4-year eTax Clearance Certificate. The notification to agents' ROS Inboxes will be in the form of a list of clients that have tax clearances expiring within 30 days. Considering the cessation of the eTax Clearance Certificate can happen at any date, these lists will be generated on a daily basis.

LONA Subgroup

A meeting of the LONA subgroup is to be convened to deal with ongoing queries.

ePSWT

CCAB-I noted the dropdown list for ePWST runs from the earliest period to the latest period, thereby requiring users to scroll from top to bottom to access current information. Practitioners requested Revenue consider reversing the dropdown list so it runs from the most current year to the earliest year. Revenue acknowledged the feedback and noted due to competing demands for IT development it will be H2 at the earliest before this development could be made.

Offsets of overpayments of tax

CCAB-I noted feedback from members reporting instances of Revenue imposing interest charges where there is an overpayment of tax which could have been offset against a Preliminary Tax liability which has been underpaid. Practitioners requested Revenue outline the policy for dealing with underpayments of Preliminary Tax and offsets of tax overpayments. Revenue requested further examples of the scenario outlined to consider the request.

Cyber Security – Identity Theft Cases

Revenue value the vital role that agents play in safeguarding the tax system. Recent events have highlighted that weaknesses in practitioner security controls can lead to losses to the Exchequer. In circumstances where a loss is attributable to failures in an practitioner's security controls, Revenue may pursue appropriate recovery and remedial actions. Revenue's strong preference is prevention, and Revenue want to work with TALC to reinforce the importance of appropriate security measures and agents responsibility to implement them.

VAT Modernisation

Revenue confirmed it is inviting VAT-registered businesses managed by its Large Corporates Division (LCD) to complete its 'Large Corporates Division VAT Modernisation and eInvoicing Survey' to inform Ireland's implementation of the e-Invoicing and the EU's VAT in the Digital Age (ViDA) package. The survey was sent directly to these VAT-registered businesses via ROS, where an active ROS digital certificate exists or to their agents. Revenue encourage businesses to complete the survey as it provides an opportunity for insights that will assist with design thinking. Revenue are committed to carrying out extensive engagement with stakeholders over the next few years. Revenue will provide a definition of large corporates for Phase 1 in early 2026. 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.

Stamp Duty Return filings

Revenue noted that issues may have arisen with some stamp duty return filings this week, on foot of an IT release the weekend previous. Affected taxpayers would have received an error message when trying to file the return. Revenue rolled back the IT change that caused the issue to address the matter. Revenue advised impacted filers to restart the stamp duty return, as any partial save may be invalid owing to the rollback.

Sub-Committee Chair Rotation

The chair of the sub-committee will move from ITI to CCAB-I in 2025, with Gerry Higgins taking the Chair. The 2025 Chair thanked Revenue and all practitioner bodies for their valuable input and engagement at this sub-committee noting it was greatly appreciated.

The meeting concluded.

In attendance:

Revenue
Geraldine Hegarty
Alan Greaney
Diarmuid Farrelly
Katie Clair
Aoife Donohue
Gemma Maguire
Maureen Marray
Davena Lyons

Law Society
Deirdre Barnicle
Cian O'Rourke

CCAB-I
Gráinne McDermott
Gerry Higgins
Carla Manning

ITI
Stephen Gahan (Chair)
Paul Wallace
Mary Healy
Lorraine Sheegar (Minutes Coordinator)