

Minutes

Indirect TALC Meeting

10:30am, Wednesday 11 June 2025

Board Room – Cross Blocks, Dublin Castle

Item 1 – Minutes of February Meeting

The draft minutes were approved, with the agreed inclusion (as an Appendix to the minutes) of the notes of 5 November 2024 and 25 February concerning the VAT treatment of certain property transactions that are subject to RCT. (See item 5.3 below.)

Item 2 – Matters Arising

2.1 TALC Sub-groups

The first meeting of the subgroup on Partnerships/Co-ownerships was held on 1 April 2025. Revenue provided an update on its scope and the work carried out to date, and confirmed that they are currently analysing and researching the relevant legislation and the material provided by the TALC representatives. The next meeting will likely be in the second half of the year, after September.

The subgroup on VAT Modernisation did not meet since the last TALC meeting; it will reconvene in the Autumn. The report prepared following the work of the subgroup on VAT Groups is still under internal consideration in Revenue, and the subgroup will be reconvened when that is done.

2.2 VAT on microgeneration of electricity by business

This issue had previously been raised by CCAB-I, who advised that they have no further comments in this regard and the matter can be removed from the agenda.

2.3 VAT Treatment of share transactions and trading platforms

In light of queries raised in relation to the recently published TDM on the VAT Treatment of share transactions and trading platforms, Revenue has reviewed the TDM and will soon re-issue it with slight adjustments. Revenue confirmed that there is no change in interpretation.

2.4 VAT 56A applications process

Most renewals/reapplications occur around October each year. Revenue advised that the interim approach which was adopted and worked successfully for 2023 and 2024 renewals, will be replicated for 2025. No potential change will be advanced until after completion of the Finance Bill.

2.5 Second Sale Post Completion/Two Year Rule

Revenue advised that the existing interpretation and application of the rules remains, while consideration of the issue raised continues. ITI noted that the matter could be relevant to public policy on housing construction, and that while the number of transactions impacted may be small, the amount of money involved could be significant.

Item 3 – VAT Modernisation Update

Revenue provided an update covering a range of points:

- The VAT in the Digital Age (ViDA) legislation was adopted by the Commission on 11th March, published on 25th March and entered into force on 14th April. Member States will be required to transpose it into their national law, and the changes made under the legislation are due to take effect in a series of steps over the coming years – dates as outlined in the Revenue presentation at last Indirect TALC meeting.
- A Fiscalis workshop was held in Vienna in April on the eInvoicing and DRR strand of ViDA. Feedback was provided to the Commission to inform their drafting of the explanatory notes.
- A further Fiscalis workshop will be held in Madrid in September on the Platform strand, again to inform the Commission's drafting of the explanatory notes.
- Revenue is speaking at the 2025 PEPPOL conference in June on Revenue's journey so far on the implementation of ViDA and VAT Modernisation.
- A dedicated webpage on ViDA and VAT Modernisation is being included on the Revenue website to provide up-to-date information about the initiatives and progress on their implementation.
- There will be further engagement with the subgroup in September.

Item 4 – EU Update

Revenue provided an update on EU developments relevant to VAT. The following were the main points:

- There were a number of EU Council group meetings discussing incentivised IOSS during March and April culminating in agreement at May's ECOFIN. From 1 July 2028, suppliers of goods from outside the EU of a value up to €150 who are not registered for IOSS will need to register for VAT and appoint a tax representative to act on their behalf in each Country where they supply goods. It will no longer be possible for customers to pay the import VAT.
- Within Revenue, VAT policy and operational areas will be working with the Customs area regarding transposition and implementation of these provisions, once the Directive has been approved by the European Parliament and formally published.
- Syntesia have been appointed by the Commission to undertake a wide-ranging study on VAT after ViDA across the EU. Ireland is not a country where a 'deep-dive' on specific topics is being undertaken, but has been interviewed by the consultants. Their report to the Commission, which will not include recommendations, is expected in 2026.
- Denmark takes over the Presidency from 1 July 2025 and they have started to engage with Member States. Denmark's Presidency work plan is not yet confirmed, but it is expected to include continued work on the IOSS scheme, including the possible removal of the €150 threshold, and the possible inclusion of supplies of goods from Customs Warehouses.

Item 5 – Any Other Business

5.1 Landlord's concession/Shared Services

Revenue advised that several queries have been received regarding the "Landlord's concession". The queries concern whether the "concession" relates to shared services in respect of "legacy leases" only or whether it also extends to new leases.

The ITI and Law Society referred to guidance issued by Revenue in 2008 that confirmed the concession would continue to apply to legacy leases and would also apply to new leases. Revenue undertook to review the matter further and to revert before the next meeting.

5.2 VAT treatment of negotiation services

Revenue noted that a query on this matter has come up internally. Revenue reaffirmed that the exemption, as set out in the new TDM, is to be narrowly interpreted.

5.3 RCT & VAT on property related transactions

The ITI enquired about publication of updated guidance in respect of RCT and VAT on property-related transactions, noting that Revenue's "Guidance Note for Boards of Management (BOM): Relevant Contracts Tax/Value Added Tax" is no longer available on the Revenue website.

Revenue advised a new VAT guidance document in respect of certain property-related transactions where RCT applies is currently being developed. In this context, the previous Boards of Management guidance note will also be reviewed and any VAT-relevant material not already provided on the Revenue website will either be included in the new VAT TDM or will be added to the website VAT material. Alongside this, within Revenue's Direct Taxes area, RCT guidance has also been reviewed and is being updated; any TALC queries concerning the RCT elements of the Boards of Management guidance note should be referred to the Direct & Capital Taxes TALC.

Revenue confirmed that the two notes (of 5 November 2024 and 25 February 2025) prepared in reply to the queries at Indirect TALC regarding the RCT and VAT on property related transactions could be shared outside of the TALC membership. It was agreed that the documents would be added to the minutes of the Indirect TALC meeting held on 26 February 2025 to facilitate their publication – see item 1 above. As confirmed previously, when a new VAT TDM is published it will supersede those two notes that had been prepared for Indirect TALC.

5.4 VAT Registrations

The ITI noted that it had received feedback from members noting delays in processing times for some VAT Registrations and increased scrutiny of registration applications (often asking for information that had already been provided) including applications by intending traders. Members also noted some inconsistency and undue challenge in relation to registration applications.

Revenue advised that the National Business Tax Registration Unit had been made aware of the ITI concerns and had confirmed that they have made no changes in the requirements for VAT registration since their presentation and discussion at the Indirect TALC meeting in February 2024. The Registration Unit had noted that, while there has been an increase in the number of VAT Registration applications in 2025 compared to last year, there has not been any significant change in the processing times for such applications.

Revenue undertook to share the feedback from the meeting with the Registration Unit. Revenue reconfirmed that where a TALC member has a specific case that they consider is unduly delayed, they have the facility to contact the senior management personnel in the National Business Tax Registration Unit to discuss the matter/case further; these contact details were provided to TALC members in February 2024 and can be recirculated again if necessary.

5.5 VAT Refunds

The ITI said it had received comments from some members noting delays by Revenue in processing VAT refunds, and sought information from Revenue about the issue.

Revenue advised that, as matters of this nature are appropriate to the remit of TALC Collections, the query has been redirected there and will be addressed at their next meeting.

5.6 Other Matters discussed under Any Other Business

Revenue confirmed that the VAT guidance regarding waivers of exemption (transitional VAT measures) would be updated shortly to take account of the recent High Court decision in Killarney Consortium C v The Revenue Commissioners.

Action Points	Agenda Item	Responsible	Timescale
Follow up Landlord's concession/shared services	5.1	Revenue	Before next meeting

Attendees

Consultative Committee of Accountancy Bodies - Ireland

Mairead Hennessy

Irish Tax Institute

Oonagh Carney

Deirdre Hogan

Philip McQueston

Lorraine Sheegar

Law Society

Matthew Broadstock – Indirect TALC Chair 2025

Donal Kennedy

David Lawless

Revenue

Anne Dullea

Chad Egan

Ita Foster

Deirdre Hanlon*

Rachel Rossney - Secretary

*Designated Public Official, Regulation of Lobbying Act 2015