

Minutes
Indirect TALC Meeting
10:30am, Wednesday 10 September 2025
Conference Room – Bishop’s Square, Dublin 2

Item 1 – Minutes of Previous Meeting

The draft minutes of the June meeting were approved.

Item 2 – Matters Arising

2.1 TALC Sub-groups

Revenue advised that its analysis of the submitted materials and associated research is continuing in relation to property partnerships/co-ownerships. The next meeting of the subgroup is expected to take place in November/December, subject to work priorities and availability of the members.

A meeting of the VAT Modernisation subgroup has been scheduled for 26 September. Feedback from the Platform Economy Fiscalis which is being held in Madrid in September will be provided to the subgroup at the meeting.

A meeting of the VAT Groups subgroup has been scheduled for 19 September.

2.2 Second Sale Post Completion/Two Year Rule

Revenue advised that they are satisfied with their interpretation of the two year rule and believe it works as intended. On that basis, a legislative change is not necessary. Revenue undertook to provide a written response to the scenarios submitted by Indirect TALC members, in advance of the November meeting.

2.3 RCT & VAT on property related transactions

Revenue advised that the new VAT guidance has been drafted and is going through the internal approval process. It was noted that the RCT guidance has been published. Revenue is reviewing the old Planning Division Boards of Management guidance to see what material is still needed on the website.

The Law Society queried whether the new VAT guidance would cover a design-services-and-build contract scenario, as if such a contract involved a local authority the transaction might be liable to Professional Services Withholding Tax (PSWT) rather than RCT. Revenue advised that the draft VAT guidance which had been prepared was based on matters raised during the engagement with Indirect TALC; PSWT had not been discussed previously in that engagement, however Revenue undertook to consider the issue ahead of publication. The Law Society agreed to submit further details in this regard.

2.4 Landlord's concession/Shared Services

At the June meeting, Revenue and practitioners had discussed whether Revenue's previous confirmation regarding continuation of the landlord's concession applied not only to leases existing at 1 July 2008 but also to those created after that date. Revenue agreed in June to review the FAQ document from 2008 that provided the confirmation.

Revenue advised that they had reviewed the old property FAQ and internal records and confirmed that the shared services concession was extended at the time to leases under the "new" property rules. This concession does not extend to property management companies.

There was a discussion on contracts where a landlord might set up its own management company which would then be a party to the deed between the landlord and tenant. The ITI noted that effectively what is happening is a form of mutual trading.

Revenue reiterated that at this meeting they were confirming that the concession remains as granted and has not been extended.

2.5 VAT Registrations

This issue was raised by the ITI at the June meeting, and at this meeting the CCAB-I noted that it had received feedback from some members complaining of delays in processing times for some VAT Registrations, inconsistency and undue challenge in relation to registration applications, and being asked for information already provided.

Revenue advised that its National Business Tax Registration Unit – whose senior management had presented to Indirect TALC in 2024 and provided contact details for raising directly with them any concerns about registration cases – had confirmed again there has not been any significant change in the processing times for VAT registration applications, and that no details of any inconsistency had been brought to their attention (incl. by TALC members), beyond the general comments made at the June Indirect TALC meeting. Revenue pointed out that the nature of its obligation as national tax authority within the EU VAT system requires it to be sure that an intention to trade exists before granting a VAT registration. Therefore, applications need to be considered on a case-by-case, and whole of case basis.

Revenue reconfirmed that where a TALC member has a specific case that they consider is unduly delayed, they continue to have the facility to contact the senior management personnel in the National Business Tax Registration Unit to discuss the matter/case further using the contact details previously provided.

The representative bodies noted this approach for follow up. CCAB-I agreed to share details with the NBTRU of two similar cases where registrations were handled differently. The ITI agreed to share details with the NBTRU of instances where unestablished traders were being refused registrations as they were unestablished yet still had a registration obligation.

Item 3 – VAT Modernisation Update

Revenue provided an update covering a range of points:

- The Platform Economy Fiscalis is being held in Madrid next week to inform explanatory notes. Feedback will be provided to the VAT Mod subgroup at the meeting scheduled for 26 September.
- The first draft of the eInvoicing and DRR guidelines are still awaited from CION.
- Revenue are preparing transposition of the ViDA directive. The EU Commission guidelines, when finalised, will feed into this work.
- Additional resources have been allocated to the VAT Modernisation project team. The team are continuing to engage with EU counterparts, investigating their domestic eInvoicing and real-time reporting systems to gather insights from both government and business perspectives. They are also maintaining active participation in relevant international fora such as Fiscalis, IOTA, and Peppol.
- A dedicated VAT Modernisation webpage was launched in July.

Item 4 – EU Update

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

- Council Directive 2025/1539, which had been negotiated under the Polish Presidency earlier this year, was published in the official EU Journal on 25 July following adoption by the Council. This Directive amends the main 2006 VAT Directive for what is known as 'Incentivised IOSS', by making it relatively less attractive for certain suppliers and platforms to remain outside the non-mandatory IOSS scheme. Under the new Directive, from 1 July 2028, non-EU suppliers or platforms supplying goods into the EU from non-EU Countries and who are not registered for IOSS will be required to account for the import VAT themselves. In addition, from that date, it will no longer be possible for the customer to be named as the importer and thereby be responsible for payment of import VAT. These suppliers and platforms will also be required to register for VAT in every EU Member State where they make supplies, and to appoint a tax representative to act on their behalf in each Member State where they import and/or make supplies.
- Denmark are holding their first VAT meeting tomorrow. The agenda includes consideration of a further extension of IOSS, including the removal of the ceiling of €150.
- A roundtable discussion of officials regarding ViDA implementation and domestic eInvoicing is being hosted by Denmark in their embassy in Stockholm on 2 October.

Item 5 – Any Other Business

5.1 New Legislation – Broiler Chicken Services

New legislation has been adopted since the last meeting. In July 2025, the Minister for Finance signed a Ministerial Order under s.86A of the VAT Consolidation Act 2010 to exclude broiler chicken

services from the scope of the flat-rate addition. On foot of this Order, Revenue has issued new guidance specific to broiler chicken farmers, and the existing flat-rate farmers guidance was also updated.

5.2 Other Recent Guidance

Revenue pointed to some recently published new/updated guidance including:

- Waiver of exemption – Transitional Measures
- EU VAT SME Scheme – Domestic Layer
- The VAT treatment of Social Media Influencers
- Guidelines for VAT Registration
- VAT treatment of admission to events
- Guide to Excise Licences

5.3 Upcoming Meetings

The next quarterly meeting of the Sub-Committee is scheduled for 19 November 2025. In addition, shortly after publication of the Finance Bill, an ad hoc meeting will be held to discuss the Bill's indirect taxes provisions, both VAT and Excise. This will likely be in mid-October. It will be a hybrid meeting.

Action Points	Agenda Item	Responsible	Timescale
Provide written responses to scenarios relating to Second Sale Post Completion/Two Year Rule	2.2	Revenue	Before next meeting
Submit material to Revenue regarding PSWT and VAT on property	2.3	Law Society	After this meeting
Consider Law Society material re PSWT before publishing guidance on VAT on property and RCT	2.3	Revenue	Before issuing guidance
Follow up registration queries by providing info to NBTRU	2.5	CCAB-I and ITI	After this meeting
Schedule meeting for technical briefing on Finance Bill when published	5.3	Secretary	October

Attendees

Consultative Committee of Accountancy Bodies - Ireland

Mairead Hennessy

Noreen Lehane

Grainne McDermott (attended remotely)

Irish Tax Institute

Oonagh Carney
Vincent McCullagh
Philip Nolan
Lorraine Sheegar

Law Society

Matthew Broadstock – Indirect TALC Chair 2025
Donal Kennedy
David Lawless (attended remotely)
Trish McCarvill

Revenue

Anne Dullea
Ita Foster
Deirdre Hanlon*
Amy Prendiville - Secretary

*Designated Public Official, Regulation of Lobbying Act 2015