

Minutes of Main TALC meeting
24 June 2025 at 14.30
Council Chamber, Law Society of Ireland, Blackhall Place, Dublin 7 and via Zoom

Item 1 Minutes of Meeting held on 13 March 2025

The minutes were agreed.

Item 2 Updates from TALC Sub-Committees

The Chair noted that updates from the various TALC Sub-Committees had been circulated in advance of the meeting and asked if the Practitioners had any observations regarding same.

TALC Indirect Taxes Sub-Committee updates

In respect of the update from the Indirect Taxes Sub-Committee there was discussion of the rollout of the banking modernisation and the VAT filing obligations changes (which now require certain taxpayers to file bi-monthly as opposed to annually) and Practitioners raised concerns about the amount of notice of these forthcoming changes and impact to member firms in implementing them. Practitioners noted that one agent in particular has over 125 clients who will be impacted by this change of practice – this will amount to an additional 625 VAT returns that will need to be prepared. Practitioners noted that it is difficult for agents to find the necessary staff and resources to account for this type of change without considerable prior notice.

A general discussion ensued in relation to requesting as much advance notice and consultation as possible on changes such as this. Referring to the ERR and Agent e-Linking changes, Practitioners highlighted that most of the engagement at the start of those projects had been with the software developers. It would be beneficial if both software developers and Practitioners were jointly engaged at the start of a change, giving opportunity for areas of concern to be discussed in advance of final implementation of such changes and enabling taxpayers and their advisors to put necessary resources in place.

Revenue commented that there has been engagement in respect of previous changes and process updates in the past and that in the VAT example given, consultation and communications with stakeholders had started in March 2025 and is continuing on a phased basis according as the changeover is phased in over the coming year. There will be a natural staggering of the returns and not all should be due at the same time (depends on when reach end of 12 month filing period). December year end is likely to see the biggest numbers.

The Chair noted that the Practitioners are simply suggesting that Revenue consider any developments or changes in practice from an agent's perspective and that they engage with them as early as possible in relation to same.

Revenue noted that they understood the benefits of earlier engagement as well as software co-design with stakeholders.

TALC BEPS Implementation Sub-Committee updates

Revenue noted work progressing well in preparation for Pillar Two implementation, to include testing with regard to the registration process. They added that there will be a further update in the coming weeks with regard to the registration element.

Practitioners queried whether there was yet a set date for the launch of the registration process. Revenue responded to note that there is further work needed before they can commit to a specific date, but further updates will be provided.

TALC Collections Sub-Committee updates

Practitioners noted that the Residential Premises Rental Income Relief return is more complex than expected and that there had been some issues with the relevant ROS return entries which Revenue acknowledged. It was also noted that it wasn't clear from the relevant section whether it was more appropriate to classify it as a relief or a credit.

Revenue noted the complex calculations which underly the relevant legislation and which must be captured by the return. The return filing date may need to be put back.

Item 3 Update on Revenue's Customer Charter

Revenue provided an update on the rollout of their new Customer Charter as well as the new Estimated Response Times (ERTs). Revenue noted that in relation to their PAYE phone service there were 211,000 calls in Q1 - 25% of whom decided to opt for the new "hold my place in the queue" option. Revenue stated that they hope to roll this option out to Business Taxes customers by Q3 of this year.

Revenue noted that the ERT was applied in 13,696 queries submitted via MyEnquiries relating to CAT, Stamp Duty and debt recovery in Q1. Revenue added that ERTs are currently available on over 50% of all customer enquiries submitted via MyEnquiries. The ERT roll out will continue throughout 2025 and will include Business Taxes.

Revenue explained that the first Service Delivery Report (SDR) for quarter 1 2025 is available on their website. The second SDR is expected to be published in July.

Practitioners welcomed that Revenue will provide regular updates on these matters given their importance to Practitioners. They added that the Annual Survey of Agents for 2024 found that there had been a deterioration in response times. Revenue welcomed the feedback and responded by noting that the next SDR will provide some more insight and updates on these points. Revenue also added that they have completed an initial survey of those who have used the ERTs and found that their responses were very positive overall.

The Chair noted that an update on Customer Service Delivery will be included as a standing item for Main TALC meetings going forward.

Item 4 Update on progression of TALC Simplification Group administration recommendations

Practitioners noted that it is now nearly a year on from the relevant simplification report and queried whether Revenue Legislative Service (RLS) has any updates regarding the proposed redevelopment of the Part 16 TDM as a series of manuals covering SCI, EII and SURE.

Practitioners also welcomed the implementation of the recommendation to complement published guidance with information regarding common errors made by claimants in relation to R&D Tax Credit claims.

Revenue informed the meeting that there was a significant amount of work involved in splitting the Part 16 TDM and that it would be at least late Q4 of this year before it would be ready.

Revenue responded to the Practitioners' query in relation to the need for improvement in Revenue Technical Service's (RTS) communications with taxpayers. They noted their response times to queries should improve.

Practitioners noted that it can be frustrating for taxpayers (and their agents) if they are not made aware of when their query has been referred to RLS by Revenue. Practitioners added that they would appreciate engagement when this occurs along with an estimate as to when they should expect a response. Revenue acknowledged this and noted that a review has been undertaken by RLS on this point. Revenue noted that they cannot speak to the outcome of the review but added that prior to the review RLS had agreed that its communications with taxpayers on this point could be improved. That said, Revenue also added that they are dealing with a lot of poor-quality submissions which often do not meet the required criteria (e.g. where there are no technical points or issues of interpretation).

Revenue explained that reading through these types of submissions can be very time-consuming and slows down their response times to other queries. Revenue also added that especially in the Large Cases Division (LCD) case base there can be very complex and technical submissions which require adequate time to analyse and prepare a response to. They may also require different contributors to provide technical input.

The Practitioners accepted that certain submissions to RLS might take a longer time to respond to. That said they asked that Revenue engage with taxpayers and agents at the outset to inform them of indicative response timelines going forward. Revenue will provide an update at or before the next Main TALC Meeting.

Revenue noted that the instructional videos relating to the R&D Tax Credit are not ready to be published yet as there is ongoing work to comply with the Official Languages Act.

Practitioners thanked Revenue for issuing letters to taxpayers outlining common errors made by claimants in relation to R&D Tax Credit claims. Practitioners also noted, however, that some taxpayers had raised concerns as a consequence of the form of the letters and were concerned that it was a level 1 compliance intervention, rather than a purely informational letter. They also noted that the letter was very technical in nature and that the language used may have been more suitable for agents as opposed to taxpayers themselves, and suggested the letter might have been written in more simple language. Revenue said that they would consider this feedback.

Item 5 Update Issues arising in relation to withholding tax refunds and advance clearance for IREFs

The Chair noted that this item on the agenda will instead be discussed at the TALC Direct and Capital Taxes Sub-Committee meeting on Thursday 26 June 2025.

Item 6 Issues in obtaining and activating tax numbers for Stamp Duty Purposes

The Chair noted that Revenue's response to the Law Society submission on the obtaining of stamp duty reference numbers (TRNs) found that only one translation of documents has been requested by Revenue. The Chair noted that this was not in line with his experience in practice. The Chair also added that they will keep this item on the agenda as a standing item so Practitioners can raise any issues they experience in obtaining TRNs going forward.

Revenue noted that it is not their intention to make it harder for taxpayers to comply with their tax obligations. They also confirmed that the old stamp duty email address is still operational but that matters sent to that address were fed into the same MyEnquiries workflow in Revenue.

Item 7 AOB

Revenue noted that the new online application portal for PAYE Exclusion Orders has now launched – more information will be made available later this week. Revenue added that it is not mandatory to apply through this portal and that taxpayers will still have the option to make a paper return. Revenue responded to the Chair's query to note that anything that was previously covered under the paper return can now be processed through the online portal.

Practitioners added that there was short-noticed downtime of ROS on the 23 of June 2025. They noted that this was not a good date to take the systems offline due to the corporation tax filing deadline for companies with accounting periods ending 30 September; the preliminary corporation tax payment deadline for large companies with accounting periods ending on 31 December and VAT filing deadlines that fall on that date. Revenue confirmed that it was not planned but in fact a necessary and urgent fix required with regard to the processing of payments. Revenue added that any planned downtime would be communicated in advance (and that they would avoid sensitive dates wherever possible).

Revenue then invited attendees the opportunity to nominate individuals with end user experience to volunteer to test some new software that they are launching (Revenue suggested that trainees or others who frequently interact with ROS would be most appropriate for this testing). They added that it should only take a few hours over a few days. The intention is to have the group together in the one location. The Practitioners said that they should be able to assist, that they would take the request away and revert directly to Revenue.

The Practitioners then raised a point around the importance of being vigilant in order to avoid “Phishing” emails, in light of recent reports of widespread fraud affecting HMRC customers. Revenue agreed that this is vital and noted that they publish details of fraudulent impersonations of Revenue correspondence that they are made aware of on their website to keep taxpayers informed.

Note: ITI, CCAB-I and Law Society representatives are referred to collectively in these minutes as the “Practitioners”.

ITI	Revenue	CCAB-I	Law Society
Anne Gunnell Mary Healy Pat Mahon David Fennell Tom Maguire	Joe Howley Gillian Ryan Tom James Mairead McGuinness Therese Bourke	Enda Faughnan Brian Purcell Gráinne McDermott Gearóid O’Sullivan Noreen Lehane	James Somerville (Chair) Caroline Devlin