

Minutes of Main TALC meeting  
2 December 2025 at 2.30pm  
Council Chamber, Law Society of Ireland, Blackhall Place, Dublin 7 and via Zoom

**Item 1            Minutes of Meeting held on 9 September 2025**

The minutes were agreed.

Other Matters Arising:

The Chair acknowledged the recent death of Paul Dillon, a former member of the Committee, and expressed his condolences.

**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 Sub-Committee

Revenue referred to the VAT Modernisation survey recently issued by the VAT Modernisation Team to taxpayers in Revenue's Large Corporates Division (**LCD**). They encouraged practitioners to participate, noting that only 36 responses have been received to date from approximately 2,000 taxpayers contacted. Revenue highlighted that the feedback will support the effective implementation of the new VAT system.

Practitioners noted that some taxpayers are hesitant to engage with the survey as it asks for the names and Tax Registration Numbers (**TRNs**) of the respondents. Revenue clarified that these fields are optional and can be left blank.

**Item 3            Pillar Two Update**

Revenue noted that the response rate to Pillar Two registrations has been low to date, with only 980 taxpayers registered following Phase 1 and 2 engagements. This falls significantly short of the target of circa 8,800 taxpayers expected to register. Revenue encouraged practitioners to engage with their clients on the registration process and remind them of their obligations.

Revenue also noted that they are now dealing with some Pillar Two technical and administrative queries. They added that more information will be added to their online Pillar Two hub.

Revenue agreed to revert to the Practitioners' query as to whether dormant groups/entities were registering.

**Item 4 Progress update on the rollout of the Revenue customer service developments**

Revenue noted that the rollout of Estimated Response Time (**ERT**) is continuing across the customer service areas. More than 60% of the relevant case base is now included with Business Division coming on board in Q3 and Medium Enterprise Division, Large Cases Division and High Wealth & Financial Services Division coming on board during Q4.

As noted in the Q3 Revenue Service Delivery Report (**SDR**), the number of MyEnquiries which have ERTs applied continues to increase. Revenue noted that ERTs applied to 13,696 MyEnquiries in Q1, 57,335 MyEnquiries in Q2, and now 102,643 MyEnquiries in Q3. Revenue acknowledged that the rate at which ERTs have been met or exceeded has fallen from 72% in Q1 to 41% in Q3. The reasons for this perceived reduction in performance include:

- **ERTs remain in a pilot phase:** *Revenue indicated that they are continuing to learn from the process and expect the accuracy of ERTs to improve over time* The SDR for Q3 showed a decrease in performance from Q2 which is attributed to the ERT being applied to a significantly increased case base and expanded to areas dealing with a larger number of complex queries in Q2 and Q3. When interpreting the statistics across Q1, Q2 and Q3, it is important to note that direct comparison between quarters is not like-for-like. The variation in query complexity results in a greater variation in actual response times. This greater variation in response times across a larger case base, has naturally led to reduced overall accuracy of the calculated ERT.
- **Impact of high volumes on performance figures:** *Some Divisions experienced high volumes of contacts in Q3 which skewed overall ERT performance.*
- **Technical issues:** *A technical issue in September temporarily disabled the ERT on some categories of MyEnquiries which also affected the reported statistics.*

Revenue noted that, as reflected in the SDRs for Q2 and Q3, they have responded to more MyEnquiries than they received in the quarter. MyEnquiries are not always answered in the quarter in which they are received and can be carried into the next quarter. Outstanding MyEnquiries in 2024 were carried into Q1 2025 and so on. They also highlighted that peak periods will impact overall ERT performance rates. Despite these challenges, Revenue stated that many customers have responded positively to the introduction of ERTs and welcomed the changes. They expect the accuracy of ERTs to improve over time as the system processes more data. However, the ERT was always intended as a best estimate which is based on past performance which, while a good indicator, is not an absolute guarantee

Revenue explained that 380,543 of the 387,819 calls which they had with taxpayers in Q3 had the 'hold my place in the queue' option. Only 14.75% of these customers opted to use this function.

Revenue noted that phone lines are often extremely busy during peak periods, citing one day in September when they received over 12,000 calls to the PAYE Helpline. They explained that, at times, customers are prevented from joining the queue once it reaches a

certain point to avoid situations where calls may not be dealt with before the lines are closed for the day.

The Chair queried what message customers will receive if they are not allowed to join the queue. Revenue explained that they will hear an automated response which will let them know that the lines are busy and to try again later.

Practitioners agreed that the 'hold my place in the queue' option was a positive addition, and they are hoping that more taxpayers and Practitioners will make use of it. They also added that the ERT was a great idea and that they look forward to its continued rollout. That said, Practitioners added that some taxpayers have recently received ERTs which then later disappeared. Revenue referred to technical issues whereby some ERTs were temporarily disabled as a possible cause. The situation should be much improved in 2026 as the process beds down.

Practitioners noted that some taxpayers are still awaiting responses to IREF-related queries submitted over three years ago. They highlighted that the relevant legislation provides for Revenue pre-clearance on various points, but this process is not being operated correctly.

Revenue clarified that ERTs do not apply in these cases as they relate to compliance matters, whereas ERTs apply only to customer service queries. Revenue acknowledged Practitioners' concerns and confirmed that they will refer the issue to the High Wealth and Financial Services Division for comment, requesting a written response on the matter before the next Main TALC Meeting (and this item will also be included on the agenda for the next Meeting in 2026).

#### **Item 5            Update on progression of TALC Simplification Group administrative recommendations**

Revenue noted that they had circulated a document in advance of the meeting outlining the recommendations of the TALC Simplification Group, with the main update relating to the Education initiative.

Revenue reported that their Transition Year (TY) programme has received excellent feedback. However, they explained that plans to develop a similar programme for third-level institutions have encountered challenges. There are over 300 business courses across Irish third-level institutions (excluding related courses such as tourism etc that may also include tax modules), courses are pitched at differing qualification levels and various educational bodies/examining authorities oversee course content and examinations

Additionally, each institution operates its own timetable for teaching and examinations which may present timing difficulties with regard to the enactment of Finance Acts and maintaining up to date syllabus content. To address these challenges, Revenue instead plans to partner with other state agencies who already have a presence in third level institutions. Revenue aims to scope out this project further during 2026, alongside developing materials for the programme.

Practitioners noted that many students and young entrepreneurs may have limited tax knowledge and would greatly benefit from this initiative. They added that the recent LPT valuation caused confusion for many taxpayers and that they would have also benefited from education in this manner.

Revenue responded to note that they do have an existing over-65s outreach programme. They also engage with many taxpayers through various initiatives e.g. at tradeshows, Men's Sheds, schools as well as at the Ploughing Championship. It was also noted that up to 20% of the adult population have some level of literacy issues – Revenue noted that they are trying to be more cognisant of this in their communications.

Practitioners noted that the suggested changes to the Share Valuation manual have been marked as completed; however, no substantive updates have been made to the relevant Revenue Tax and Duty Manual (**TDM**). They suggested that, in such cases, Revenue should mark the item as unchanged.

Revenue said that they would raise this with the relevant people internally, however, they added that it was not possible to provide the updates that practitioners had sought in relation to minority discount, etc.

Practitioners accepted this but noted that they believe there to be a gap in the legislation on this point and that they intend to raise this with the Department of Finance (**DoF**). To assist them in their discussions with the DoF, Practitioners advised that it would assist if it was clear that no substantive updates to the TDM had been made. Revenue agreed to bring an update on this point to the next meeting.

Revenue responded to Practitioners' queries in relation to the EII TDM by noting that it is on track to be released by the end of this year. Revenue also added that they do not intend to share a draft of same with the Practitioners before its release. That said, Revenue is happy to take feedback on the TDM at the next meeting and/or at TALC Direct.

**Item 6            Discussion regarding the matter of interest and penalties arising in cases where an offset request is made**

Practitioners have observed cases where taxpayers were charged interest on preliminary tax underpayments, even though they were also due a refund. Revenue stated that no repayment is due until a valid claim has been received by them. Companies (and all taxpayers) must adhere strictly to all filing requirements in order for a valid claim to arise (this includes the filing of iXBRL financial statements). Revenue added that they are required to apply the legislation and follow published guidance as set out in the TDMs. If there are any particular cases where Practitioners have any concerns in this regard, they can raise them with Revenue.

**Item 7            AOB**

Practitioners asked that it be noted that they were disappointed that a representative from the Department of Social Protection (**DSP**) was not able to attend the meeting to address their queries relating to auto-enrolment (AE).

Revenue noted that they will pass this on, however, they noted that the DSP is very busy at the moment with the launch of the AE portal. Revenue confirmed it will soon be provided with DSP responses to the queries raised by the ITI (which they will share with the Practitioners on receipt). A direct contact from the DSP to which AE related queries can be directed will also be provided. Revenue confirmed that they will share this contact with the Practitioners.

Revenue acknowledged the work of practitioners over the course of the recent pay and file period and thanked them for their contributions and messaging to members/clients.

The Chair noted this meeting was the final meeting under the Law Society Chair, and the Chair of Main TALC will transfer to the ITI in 2026. Stephen Gahan, who was present at the meeting, will take over the role of Chair.

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

| <b>ITI</b>  | <b>Revenue</b>  | <b>CCAB-I</b>  | <b>Law Society</b>  |
|---|---|--|---|
| Anne Gunnell<br>Mary Healy<br>David Fenell<br>(online)<br>Tom Maguire<br>(online) | Joe Howley<br>Gillian Ryan<br>Tom James (online)<br>Mairead McGuinness<br>Therese Bourke<br>(online)<br>Emily Swift | Enda Faughnan (online)<br>Gráinne McDermott<br>Gearóid O'Sullivan<br>Noreen Lehane (online)<br>Peter Vale (online) | James Somerville (Chair)<br>Caroline Devlin<br>Sonya Manzor (online)<br>Aidan Fahy (online) |