Minutes of Main TALC meeting

3 March 2026 at 14.30

Irish Tax Institute, Longboat Quay, Grand Canal Harbour, Dublin 2,

and via MS Teams

Item 1 Amendment to the representation of the accountancy bodies at TALC

At the start of the meeting, the three existing permanent members of TALC (Revenue, the Law Society and the Irish Tax Institute) discussed the requested amendment to the representation of the accountancy profession at TALC, in line with the TALC Terms of Reference, following the dissolution of the Consultative Committee of Accountancy Bodies-Ireland (CCAB-I) on 1 January 2026. CCAB-I had been a permanent member of TALC. The former members of CCAB-I - Chartered Accountants Ireland (CAI) and the Association of Chartered Certified Accountants (ACCA) - sought admission to TALC on an individual basis.

The three remaining permanent members of TALC approved the admission of CAI and ACCA as individual members of TALC. The accountancy bodies joined the meeting and were informed of the decision. It was agreed that both accountancy bodies will coordinate between themselves to ensure the permitted allocation of representatives from the accountancy profession attending TALC is maintained. In addition, it was agreed that CAI and ACCA will share TALC chairing responsibilities in line with the current rotation system.

Both accountancy bodies will confirm the names of their representatives who will attend Main TALC and each TALC sub-committee, and sub-committee chairing responsibilities. Main TALC can then inform each of the relevant TALC sub-committees accordingly.

Item 2 Minutes of Meeting held on 2 December 2025

The minutes of the December meeting were agreed.

Item 3 Matters arising from 2 December 2025 meeting

a. IREF-related queries

In advance of the meeting, Revenue circulated a reply from Revenue’s High Wealth & Financial Services and Business Taxes Policy and Legislation Divisions addressing questions raised by practitioners in relation to response times for IREF-related queries. The reply is included in the Appendix to these minutes.

Practitioners welcomed the detailed reply and acknowledged the complexity of certain claims. Practitioners also noted recent improvements in processing time for advance clearance applications and withholding tax repayment claims.

b. Progress of TALC Simplification Group Administrative Recommendations

Revenue provided an update on progress in implementing the administrative recommendations outlined in the Report of the TALC Sub-committee on Administrative Simplification of Business Reliefs (the Report). Revenue confirmed the two R&D Tax Credit related items are now closed. Revenue engaged with Enterprise Ireland (EI) to explore how the relevant criteria for RD&I grant funding differs, or, to any extent, aligns with the criteria for the R&D Tax Credit and to examine the possibility of EI certifying projects as passing the “science test”. However, the recommendations in the Report were deemed not feasible. A number of recommendations remain outstanding.

- Two Employment Investment Incentive (EII) related items are nearing completion. These relate to updating the Revenue website to outline the impact of the General Block Exemption Regulation (GBER) and reviewing the RICT forms to improve ease of completion and filing.

- The required IT development to support changes to the RICT form has been scoped and added to the list of potential developments but is subject to competing IT priorities. Revenue will provide a further update at the next meeting.

- Guidance on Revised Entrepreneur Relief was updated to reflect Finance Act 2025 amendments and to clarify that the operation of payroll by a company is not necessarily determinative of employment status within that company for the purposes of this relief. The guidance was not updated to clarify Revenue’s position in relation to the liquidation of a holding company following the disposal of trading company, as this is a matter is policy in nature.

- The redeveloped Revenue website material on business reliefs tailored for non-tax professionals is currently with Revenue subject matter experts for approval. Regarding share valuations, Revenue confirmed that a thorough review of the guidance was undertaken. However, Revenue could not accede to the practitioners’ requests for guidance on preferred methodologies for share valuations or safe harbours.

Practitioners requested that the commentary in the progress report be updated to more accurately reflect the work undertaken and Revenue’s conclusion.

The Committee agreed to review the overall progress of the Report's recommendations at the June Main TALC meeting, marking two years since its publication. Practitioners suggested publishing the progress report on Revenue's website once the work is complete.

c. Interest on underpaid preliminary tax when refunds are carried forward

Following December's meeting, practitioners shared examples with Revenue of instances where interest was charged on underpaid preliminary corporation tax in circumstances where a refund was available from the prior year for reallocation.

Practitioners understand that Revenue staff have asserted that a 'valid claim' for an offset under section 865B TCA 1997 cannot be made until the tax return for the prior year and the related iXBRL financial statements have been filed, despite the fact the filing deadline is after the preliminary tax payment date.

Revenue confirmed that a technical submission on a very nuanced point has been made to Revenue and is currently under consideration. A number of different scenarios can arise with regard to the application of interest, for example, following the filing of the CT1 return the iXBRL Financial Statements are outstanding, which is covered under Revenue guidance. Revenue is looking at the technical submission and can give an update at the next meeting.

Item 4 Electronic Withholding Tax (eWHT)

Practitioners sought an update on the joint consultation on eWHT undertaken by Revenue and the Department of Finance. For example, the feedback received, next steps, and the appropriate fora for further engagement on the proposals.

Revenue noted that 243 submissions were received from a broad range of stakeholders. Revenue and the Department of Finance are working through these submissions. A summary of findings will be published in due course.

Practitioners stressed the need for further engagement before any measures are introduced in the Budget or through legislation, given the scale of the proposed changes.

As no policy decisions have been made and TALC is a forum for discussion of administrative issues, Revenue proposed that the item be removed from the TALC agenda as it is not an appropriate forum to discuss policy development. Revenue undertook to communicate with the Department of Finance that the Main TALC professional bodies would welcome an opportunity for further engagement with the Department on any policy decisions in relation to eWHT.

Practitioners noted that the joint consultation was launched three days after the December Main TALC meeting, yet there was no reference to the upcoming consultation at the TALC meeting. Revenue confirmed that a consultation on eWHT was signalled by the Minister for Finance in Budget 2026. In addition to the press release that issued on December 5th, Revenue wrote directly to the practitioner bodies that day inviting them to make a submission. Revenue confirmed subsequent to the meeting that final sign off for issuing the consultation from the Tánaiste had not been given on the date of the December TALC meeting (December 2nd), so it was not in a position to provide advanced notice at that time.

Practitioners noted that the layout of the eWHT consultation (i.e., information and questions on multiple different webpages) made the consultation more difficult to navigate when compared to a typical consultation document. Revenue confirmed it will consider the feedback for future consultations. Subsequent to the meeting, Revenue confirmed that the revised format has resulted in a significant number of submissions from individuals and entities who will be directly affected by the proposals in addition to entities who would always respond to consultations, and the format of how the data is captured allows for better analysis of responses than the traditional pdf letter.

Item 5 Update on Customer Service Developments

Practitioners sought an update on the rollout of the customer service and requested that Customer Service developments relating to the Estimated Response Time (ERT) and the Service Delivery Report remain a standing item on the Main TALC agenda for 2026.

Revenue noted that the Q4 Revenue Service Delivery Report (SDR) was published in January 2026, with the Q1 2026 SDR due in April 2026. The Q4 SDR shows that the number of MyEnquiries queries to which Estimated Response Times (ERTs) are applied continues to increase, with ERTs applied in 114,909 Q4 cases. The ERT was applied to all of the operational case base by year end (MED, HWI and LCD Q4) and was met or exceeded in 64% of the responses. It was noted by Revenue that this is a best estimate not a guarantee of date for response. Revenue also confirmed that the Q3 numbers included Local Property Tax (LPT) and Pay and File enquiries, limiting comparability between quarters. In Q4, 700,382 MyEnquiries were responded to exceeding the 604,301 received in that period.

Approximately, 19.5% of callers availed of the ‘hold my place in queue’ feature (increasing from 14.75% in Q3). A customer satisfaction survey on the new ERT currently being piloted on MyEnquiries in MyAccount and ROS will issue shortly. As part of the roll out of ERT, Revenue undertook to survey taxpayers to gauge satisfaction levels with the development. An initial survey involving a relatively small sample size, 12 months ago, yielded positive results. Revenue is issuing the concluding survey now that the rollout is complete (for the most part) across all operational divisions. Revenue will survey 2,500 randomly selected taxpayers and 500 tax practitioners who used MyEnquiries between 25 November and 21 December 2025. The survey will take between 3 & 5 minutes to complete and Revenue asked TALC reps to encourage any of their members who receive the survey, to complete it. Revenue agreed to share a copy of the survey questions with the Main TALC reps.

Practitioners raised feedback of difficulties reaching caseworkers on the phonelines. Revenue noted the very high volumes of calls during peak Pay and File periods. Customers are prevented from joining the queue once it reaches a certain point to avoid situations arising where calls may not be dealt with before the phone lines are closed for the day. (The December 2025 Main TALC minutes included more details on call handling in such circumstances).

Revenue confirmed that the Exceptional Contacts facility is available if normal communication channels are not working and a response is urgently required. A missed ERT should not automatically result in contact with the relevant Exceptional Contact. Revenue will consider updating guidance on the Exceptional Contacts and will provide an update at the June meeting.

Revenue reminded that LCD groups participating in the Co-Operative Compliance Framework (CCF) have an assigned contact point (case manager) which helps to address communication issues for this cohort.

Practitioners requested an update on the status of the Letters of No Audit (LONA) subgroup of the TALC Audit Sub-committee. Revenue noted it was a matter for the relevant sub-committee.

Practitioners requested an update on Revenue’s use of AI. Revenue encouraged practitioners to review Revenue Commissioner, Ruth Kennedy’s appearance before the Joint Committee on Artificial Intelligence on 22 January 2026 to discuss AI public sector programmes. There are several pilot “customer concepts” underway some of which employ AI, however, these are at a very early stage. AI is used to improve operational efficiency, for example, RevAssist enables caseworkers to more quickly search Tax and Duty Manuals (TDMs) to reduce query response time. A piloted tool which provides a summary of phone calls has received positive feedback from caseworkers. This is intended to enable caseworkers to handle phone calls more quickly.

AI is also used to prepare draft TDMs prior to their review by subject matter experts. No TDMs are published without review and sign off at Assistant Secretary level.

Item 6 Simplification of Forms

A subgroup of the TALC Collections Sub-committee met in October 2025 to discuss potential simplifications to the Form CT1 2026. While significant changes in the short-term appear unlikely, practitioners queried whether it would be timely to begin planning a broader simplification of the Form CT1 and other selected tax forms to reduce compliance costs and the rate of errors.

Although there is a desire to modernise and simplify forms, Revenue noted the significant body of work required for such enhancement developments and that the budget is allocated to mandatory items first, such as new measures introduced in the Finance Bill, meaning some priority items may be de-scoped. Revenue is committed to modernising its technology, and a significant body of work in relation to technological upgrades of the Revenue payment processing system is underway. Considerable maintenance work is undertaken every year which may not be evident to ROS users but enhances its functionality.

Revenue confirmed there are no immediate plans to modernise or redesign ROS, however, the underlying technology is scheduled for modernisation over the next 12-18 months. Revenue also noted that any future modernisation of return forms will need to reflect natural taxation considerations.

Item 7 Progress on simplification measures proposed in *Main TALC - 8 March 2023 List of Priorities for IT Developments*

Revenue provided an update on developments which have been actioned. Those that have not been actioned will be rescoped or reprioritised.

1. *Prioritise an IT development to MyEnquiries to address an ongoing difficulty with the delivery of Revenue-initiated queries:* A ‘Priority Email’ address facility was added to MyEnquiries in 2024. This enables users to mark an email address (Enquiries Record) as a Priority Email address for contacts initiated by Revenue caseworkers to help address scenarios where a Revenue caseworker is issuing a new query to an agent about a taxpayer, but the caseworker may be uncertain about who to issue the query to in a firm.

2. *Allow tax agents to view a list of overdue tax liabilities for their clients:* With effect from 30 June 2025, notifications are generated to the ROS inbox of agents on Monday mornings where a client(s) has been issued with a Demand (i.e. a Request for Payment) in the previous week or will receive a Final Demand notice that day. Revenue noted ongoing work on its banking modernisation project and confirmed plans to create a facility to view pending future and cancelled payments.

3. *Create a database for Tax and Duty Manuals (TDMs), like that maintained by HMRC:* This is not currently part of Revenue's development plan. TDMs are available to view on the Revenue website, either via the Search Function or by navigating to the relevant administrative area and/or legislative area. TDM updates are published on revenue.ie and on Revenue's internal system simultaneously, with eBrief updates also being immediately published on revenue.ie and emailed directly to subscribers to outline the main changes to the TDM or group of TDMs. However, following engagement with practitioners at the TALC Direct/Capital Taxes Sub-committee in 2024 it was agreed that a watermark would be included on TDMs that are currently under review. In addition, it was agreed that older versions of TDMs would remain available on Revenue's website.

4. *Include a field on the tax return to allow a taxpayer to make a negligible value claim (under section 538 TCA 1997):* This is not in scope currently and not under consideration.

5. *Share data from tax returns about a taxpayer's acquisition of capital assets with the taxpayer to whom the data relates and their income tax agent:* Following a review, Revenue noted that the available asset acquisition data available to Revenue may not be the entire asset base, therefore this item cannot be progressed at this time.

6. *Simplify the process for updating bank account details for tax refunds:* Revenue released an enhancement in July 2023 to make it easier to nominate the same bank account for multiple tax heads and for tax refunds.

7. *Allow tax agents to access the weekly Customs & Excise Reports which are needed to complete postponed accounting entries on VAT returns:* Revenue added TAIN agent access to their clients ROS C&E Reports to allow those agent-linked for C&E to access the monthly C&E Reports on a going forward basis from 16 June 2024.

8. *Issue automatic reminders in advance of the expiry dates for Tax Clearance Certificates and for PAYE Agent Authorisations:* A new agent notification was introduced from January 2026 to provide agents with a weekly list of clients whose 4-year eTax Clearance Certificates (eTC) are due to expire within 30 days of their expiry.

9. *Expand the activities agents can conduct on MyAccount for taxpayer with PAYE income:* Revenue introduced agent e-linking and removed the Authorisation Form PAYE A2 (PAYE A2) process which permitted agents to receive refunds for PAYE taxpayers into the agents' bank accounts.

10. *Progress Revenue's current plans on pre-population:* This matter is being dealt with at the TALC Collections Sub-committee.

11. *EIIS Relief for Qualifying Investment Funds inclusion on the Form 11:* This update has been implemented.

The Committee acknowledged the progress made on the items requested which illustrates that TALC is an effective forum to deliver positive change for the benefit of practitioners, taxpayers and Revenue. The Committee considered that once discussions at the TALC Collections Sub-committee on simplifying and modernising the Form CT1 have concluded, the Committee may wish to consider an updated list of IT priorities, bearing in mind the amendments required to Form CT1 and the constraints on resources. Revenue suggested that if practitioners felt it would be useful, it would invite the Revenue CIO, or a member of his senior management team to attend the next meeting to discuss the Revenue's IT modernisation programme.

Item 8 Relevant Contracts Tax (RCT) – Access to zero-rate withholding rate by recently established businesses

Practitioners noted increasing instances where Revenue has denied zero-rate applications for new or recently established companies, on the basis that they do not have a 3-year tax compliance history. Practitioners considered that the legislation does not explicitly state the subcontractor must have a 3-year compliance history. Refusal of the zero-rate has cashflow implications for more recently established businesses involved in large construction projects.

Revenue noted section 530G TCA 1997 which underpins the zero-rate has been in place since 2012. Section 530(G)(1) TCA 1997 provides that *"… throughout the previous 3 years…"* the applicant must have complied with its obligations. Where a new company cannot satisfy that requirement, they cannot avail of the zero-rate but can make a case to a Revenue officer to grant a zero-rate if they deem it appropriate. Discretion is afforded to Revenue in accordance with section 530G(3) TCA 1997. Revenue noted a recent Tax Appels Commission (TAC) case (230TACD2025) on the zero-rate which was found in favour of Revenue. LCD has not observed any increase in the number of refusals to allow the zero-rate of RCT.

Revenue noted that there is no change in Revenue practice, and confirmed its interpretation of section 530G which required subcontractors to be compliant with their obligations under the tax acts "throughout the previous three years". However, if practitioners perceive inconsistencies in Revenue's approach these could be raised at the TALC Audit Sub-committee.

Practitioners also highlighted cases where Revenue has requested the compliance history of a non-resident parent company of an Irish resident applicant company. Practitioners requested clarity on the application of the legislation in such scenarios. Revenue noted section 530G TCA 1997 provides that in the case of company, each director of the company and any person who is either the beneficial owner of, or able, directly or indirectly, to control more than 15% of the ordinary share capital of the company must provide a 3-year compliance history to avail of the zero rate. In the case of a non-resident, proof of tax compliance in that foreign jurisdiction is required.

Item 9 Review of TALC Sub-committees 2026 Work Plans

The sub-committees work plans were provided in the Meeting Pack. It was confirmed the TALC Direct/Capital Taxes Sub-committee work plan is in the process of being agreed.

Item 10 AOB

Revenue confirmed a new Collector General will be appointed in April and the new Collector General will attend the next Main TALC meeting. The process to appoint a new Head of Revenue's International Tax Division has commenced. The Chair noted the next meeting will take place on Wednesday, 17 June at 2.30pm.

Attendees:

Note: ITI, CAI, ACCA and Law Society representatives are referred to collectively in these minutes as the "Practitioners".

Revenue
Tom James
Emily Swift
Therese Bourke^
Mairead McGuinness (Revenue Coordinator)

ITI
Stephen Gahan (Chair)
Anne Gunnell
Mary Healy
Pat Mahon
David Fennell^
Tom Maguire^
Lorraine Sheegar (Minutes Coordinator)

Law Society
Aidan Fahy
James Somerville^
Caroline Devlin^
Sonya Manzor^

CAI
Cróna Clohisey
Gráinne McDermott
Gearóid O'Sullivan
Derek Henry
Sarah Meredith^
Enda Faughnan

ACCA
N/a

^Attended remotely via Dial-in