Minutes of Main TALC meeting

24 June 2026 at 2.30pm

Irish Tax Institute, Longboat Quay, Grand Canal Harbour, Dublin 2 and via MS Teams

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Item 1 Minutes of Meeting held on 3 March 2026

The Minutes of the March meeting were agreed.

Item 2 Matters arising from 3 March 2026 meeting

a. Update to TALC Operational Guidelines for Chairpersons and Terms of Reference

The Committee agreed and approved the updated TALC Operational Guidelines for Chairpersons and Terms of Reference to reflect the amendment to the representation of the accountancy bodies at TALC agreed at the March 2026 meeting.

b. Progress of TALC Simplification Group Administrative Recommendations

Revenue updated the Committee on progress in implementing the administrative recommendations in the Report of the TALC Sub-committee on Administrative Simplification of Business Reliefs at the March meeting. The Committee agreed to review the overall progress of the Report's recommendations to mark two years since its publication.

In respect of the Employment Investment Incentive (EII) related items, Revenue confirmed the Tax and Duty Manuals (TDMs) have been updated and Revenue's website will be updated in Q3 to outline the impact of the General Block Exemption Regulation (GBER). The required IT development to support changes to the RICT form will commence this year.

Revenue agreed to circulate a final update on progress with the Committee before the September meeting and to publish this progress report on Revenue's website once the above work is complete.

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

The issue of interest and underpaid preliminary tax was discussed at the March meeting and practitioners shared feedback of a number of instances relating to

Revenue's application of interest when preliminary tax has been underpaid during a year, but a refund was available from the prior year for reallocation. An illustrative example was provided, and practitioners noted their understanding 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, even though the filing deadline is after the preliminary tax payment date.

Revenue confirmed the matter is still under consideration and Revenue is in the process of reviewing a technical submission received separately to TALC.

Revenue proposed tabling this item at the TALC Direct/Capital Taxes Sub-committee given the matter involves analysis not only of the administration but also legislative interpretation.

The Committee agreed to raise this matter under AOB at the TALC Direct/Capital Taxes Sub-committee meeting on 25 June for consideration at the September meeting of that Sub-committee while the Collector General will consider the issues from an administrative position.

Item 3 Update on Customer Service Developments

Revenue provided an update on Customer Service developments relating to the Estimated Response Time (ERT) and the Service Delivery Report (SDR) published in April. The next SDR for Q2 2026 is expected to be published in July.

At the March meeting, Revenue confirmed that the Exceptional Contacts facility is available if normal communication channels are not working and a response is urgently required. However, a missed ERT should not automatically result in contact with the relevant Exceptional Contact. Revenue is reviewing the relevant guidance on the website on the use of this facility, it is anticipated that this guidance will be updated by the end of June.

Practitioners noted recent feedback from members receiving ERTs quoting 45-60 working days for responses to straightforward queries. Revenue noted the ERT is an estimate. It is calculated based on similar type of queries from a comparable point in time and may not always be accurate. Revenue agreed to review the cases referred to by practitioners, where an ERT of 45–60 days was quoted, and to provide an update at the next meeting.

Practitioners sought an update on the findings from Revenue's customer satisfaction survey to evaluate the new ERT development being piloted on MyEnquiries in MyAccount and ROS, which closed on 30 March 2026.

Revenue noted the ERT survey was sent to 2,500 including 500 practitioners of which 216 responded. Revenue thanked the practitioners and their colleagues for taking the time to participate in the survey. Analysis of the survey findings of note to the practitioners indicate that 55.1% of respondents noted the ERT resulted in a reduced need to contact Revenue and 56% agreed the ERT helped better manage client expectations. 78% understood what the ERT meant and 58% noted the ERT reduced the need for further contact. The survey results show that the majority of respondents consider the ERT is worthwhile.

Practitioners asked whether Revenue has target metrics or industry comparables to benchmark ERT performance. Revenue noted that fixed targets are difficult given the variety of queries received, and that the ERT is intended to manage expectations, reduce follow-up contacts and should help identify backlogs in service delivery.

Revenue also updated the Committee on other ongoing enhancements, such as, 'call summarisation' which was piloted with PAYE phonelines to provide an AI generated summary of a call for the caseworker (all summaries are subject to caseworker review). Call summarisation is now live on the Business Taxes Helpline. It will go live on other main phone lines at the end of June. This should expedite call handling.

Revenue established a Preliminary End of Year Reconciliation (PEOYR) Project in 2022 and has continued each year since. Throughout 2025, over 709k letters issued to customers whose Preliminary End of Year Statement (PEOYS) was unbalanced for 2021, 2022 and 2023. As a result, refunds of over €98m issued and underpayments of over €31m were coded for collection. In June 2026, letters issued to customers via their ROS inboxes whose PEOYS is unbalanced for the tax year 2024. 301k cases for contact have been identified with over two thirds of these cases having a PEOYS indicating a potential overpayment, the remainder have a PEOYS indicating a potential underpayment.

A Capital Gains Tax CG1 Helpsheet and videos are currently in development and will be available online shortly.

Revenue noted their outreach events for over-65s with recent information sessions held in Dublin, Limerick and Kilkenny. The events were fully booked and positively received. Revenue is recording and updating the presentations to make them available on Revenue's website in July.

Revenue presented on common issues in relation to Form 11 filings at the ITI's 'Prepare for Income Tax Pay & File 2026' webinar on 9 June. Content from the presentation will be available on Revenue's website shortly.

Revenue indicated a low open rate of ROS notices sent to LCD businesses in relation to VAT Modernisation (VMOD), but there has been good engagement from LCD groups who participate in the Cooperative Compliance Framework (and the low open rate may be somewhat mitigated by the fact that all companies received the notification, many of which would be in VAT groups). Revenue encouraged tax agents to remind their clients of this important communication. Revenue reiterated that all businesses must be able to receive an eInvoice from November 2028.

Item 4 Enhanced Compliance Engagement Framework for High Wealth Individuals

Members of Revenue's High-Wealth & Financial Services Division (HW&FSD) management team attended the meeting to present the key elements of a new Enhanced Compliance Engagement (ECE) Framework for High Wealth Individuals (HWIs) and to address any questions or feedback from practitioners.

HW&FSD is launching the ECE on a pilot basis from Q2 2026. There are two elements to the new ECE framework.

1) *Tax Pack Compliance Review*: taxpayers may opt to submit their tax computations to Revenue for review as part of their annual tax compliance obligations.

2) *Opinions/confirmations regarding significant transactions*: taxpayers may engage with Revenue in advance of a significant transaction regarding tax considerations pertaining to the transaction.

Revenue considers this approach offers increased assurances to taxpayers and reduces the likelihood of interventions after returns have been filed, while offering opportunities for increased understanding and efficiencies for Revenue.

The HWI case-base represents individuals with net assets of €20 million or more, including related entities such as trusts. Currently, the HWI Branches carries out detailed appraisals of their case-base, and initiate interventions under the Compliance Intervention Framework (CIF) if a concern is identified. Revenue will write to all primary cases in July about the ECE. A sample letter will be provided to tax agents. The ECE framework will reflect work currently carried out by HW&FSD but with a greater focus on real-time compliance. The ECE will provide additional assurances and minimise intrusion on taxpayers who participate in the framework. Revenue confirmed that there are no entry and exit criteria for HWI participation, unlike the CCF.

Taxpayers can avail of the ECE framework by voluntarily submitting a tax compliance pack for review as part of their annual tax compliance obligations. There is no formal prescribed version of the tax pack to be submitted. Revenue will not prescribe the information to be submitted but encourages sufficient detail to enable Revenue to understand the tax return and related computations. A dedicated case manager will be appointed for the Tax Pack Compliance Review.

The Tax Pack Compliance Review will be initiated as a Level 1 compliance contact. If all questions are answered, a formal letter advising of the completion of the Level 1 review process will issue. Some cases may escalate to a Level 2 Intervention in line with the normal escalation process under the CIF.

HWI Branch staff will facilitate meetings with taxpayers/agents if requested. The focus of the review will be on the year for which the tax return is filed and should provide early certainty on the tax position. A return would only be reopened if new evidence comes to Revenue's attention which would contradict the filed return.

Regarding the second strand of the ECE framework relating to opinions /confirmations on significant transactions, the technical analysis of the transaction must be included in the Form RTS1A. Taxpayers do not need to outline the area of doubt/uncertainty on the Form RTS1A, unlike for an RTS technical query. Engaging with Revenue before a transaction proceeds (or prior to filing the related tax return) will give taxpayers more assurance on the tax treatment of the transaction.

As the ECE framework is wholly voluntary, taxpayers can opt to avail of either the Tax Pack Compliance Review process or seek an opinion/confirmation on a significant transaction or avail of both strands or none, in any given tax year.

Practitioners queried whether the ECE offers more favourable treatment to individuals dealt with by the HWI Branches than those managed by other Divisions, for example, regarding advance opinions. Revenue confirmed ECE is only available to the HWI case-base which represents individuals with net assets of €20 million or more. Revenue welcomes requests by taxpayers or their agents who consider they come within the scope of the division on the basis of current market valuations of various assets. Revenue noted that HWIs' tax affairs and transactions are generally larger and more complex that those of other cohorts. The ECE enables Revenue to review large transactions more efficiently in real-time while providing taxpayers more timely assurance on the tax treatment.

The ECE framework will run on a pilot basis until 31 December 2027. An evaluation of the pilot will be undertaken in early 2028. Guidance on the ECE framework will be published shortly on Revenue's website.

Item 5 Revenue update on IT modernisation

The Assistant Secretary/Chief Information Officer (CIO) from Revenue's Information & Communications Technology and Logistics (ICT&L) Division attended the meeting to update the Committee on Revenue's IT modernisation programmes.

Revenue's budget is approved by the Department of Finance and the Department of Public Expenditure and Reform. It comprises three strands: IT capital (e.g. replacing hardware and machines), IT current (e.g. spend on licences and updating software products for maintenance) and IT external budget (which includes supplementing teams with contractors). Revenue confirmed tenders are in place with multiple large contractors at all times and all teams are multi-vendor.

The ICT&L Division has c.550 staff which includes staff in building management and Customs etc. While Revenue engages c.300 contractors at any one time, all projects are managed by internal Revenue staff.

The ICT&L Division is managed by IT Executives (ITEx) which is a steering group chaired by Revenue Commissioner Kennedy that meets on a monthly basis. ITEx has final approval of all IT projects delivered by Revenue.

Revenue approves IT projects/developments based on the following five-tier prioritisation model:

1. *Core services*: This consists of funds required to maintain essential software, such as ROS on an ongoing basis.
2. *Legislative/mandatory changes*: This includes implementation of required developments due to changes in Irish legislation, EU law and at global/OECD level. Revenue noted this aspect of the IT budget has grown steadily in recent years.
3. *Mandatory essential*: This spend relates to updates to Revenue's technology stacks and general software. The scale of this spend is also increasing.
4. *Priority items*: This spend relates to improvements on the operational side of tax administration. For example, updates to simplify the Form 11 or Form CT1. Priority items will only be approved if they will deliver quantifiable and tracked business benefits, such as providing better quality data or saving Revenue staff time. Revenue acknowledged the spend on priority items has been

squeezed over recent years due to budgetary demands from 1-3 tiers listed above.
5. *Strategic initiatives*: This spend relates to exploratory IT work, for example on AI.

As part of its agenda, Revenue has modernised its call centre and banking system. Revenue's integrated correspondence (MyEnquiries) will be updated in Q4 2026/Q1 2027 to replace the associated backend system and improve routing of queries to Revenue caseworkers.

VMOD will require significant implementation effort from Revenue, taxpayers and agents, with substantial data collected and transmitted over the coming years.

While there is no formal ROS modernisation project, updates are made where and when the opportunity allows.

Revenue has invested in AI over last three years with substantial governance built in and to align with the EU AI Act. Revenue noted all AI implemented to date has been in the minimum or low risk categories.

Revenue uses cloud-based AI for data handling and confirmed that data cannot be used by 3rd party companies which house Revenue data. Revenue applies high-end encryption to all data sent to its sandbox and the data is also 'locked' to the EEA.

Revenue uses AI to route phone calls/queries to Revenue caseworkers, but AI does not make decisions requiring tax knowledge without human oversight. MyEnquiries uses AI by utilising natural language processing and routes a query to the appropriate team with 90% to 95% accuracy. This enhances query response times.

AI used in Revenue's call centres produces transcriptions of calls and call summarisation for caseworkers. Revenue is exploring the further use of AI routing in relation to Revenue's phone lines.

Revenue's AI Assistant (RevAssist) is deployed to help staff research a query more quickly across Revenue's 1,500 Tax and Duty Manuals (TDMs). RevAssist is exceptionally good at handling generic queries. It is not used for more complex tax technical queries.

Other AI assistants are used internally but Revenue staff are expected to review any output from AI. Third parties cannot obtain access to the AI models in Revenue.

Revenue will consider developing a cache of previous queries and responses to enable AI-generated responses to recurring queries. Scope to deploy more AI in ROS testing is also being explored.

Although original ROS services are 25 years old, new services have been added continuously and the underlying technical stack has been updated in line with industry advancements. It is not at an end-of-life stage technically. There will be upcoming developments to ROS certs and sub-certs and updates to menus on ROS to allow faster navigation for users. ROS Offline was removed as it was obsolete and no longer secure.

Revenue recently undertook a project to update the internal TDM system. To facilitate this development, there was a temporary pause on the issuing of TDMs (and eBriefs) for about 10 days. The IT update has improved the backend system to make it more efficient for Revenue staff to publish TDMs (and corresponding eBriefs) in future.

Item 6 Pillar Two update

Revenue welcomed the meaningful engagement with practitioners at the TALC BEPS - Pillar Two Administration Subgroup and acknowledged taxpayers/agents availing of the Top-up Tax Information Return (TIR)/GloBE Information Return (GIR) test facility in recent weeks has proved useful.

Filing is strong in advance of the deadline. According to Revenue's provisional data, there are over 2,000 MNE groups registered for Pillar Two top-up tax taxes (comprising over 9,000 entities and more than 19,000 registrations). Revenue noticed an uptick in Pillar Two filings as the deadline approaches with over 400 returns filed across the three Pillar Two taxes (i.e. IIR, UTPR, QDTT).

Approximately 12 TIR/GIR returns and over 400 Notification of Filer have successfully been submitted. The top jurisdictions for TIR/GIR filings are the UK, the Netherlands, Germany, France, Luxembourg and Sweden with 21 jurisdictions in total.

Revenue confirmed no issues have arisen with the registration process. The Revenue team has assisted any group that required support with the registration process.

Practitioners referenced the widely reported extensions to the GIR filing deadline in other jurisdictions. Revenue noted that the jurisdictions referenced in the media do not appear to have extended the GIR filing deadline but have indicated that no late filing penalties will be charged if the submission of a GIR has been made by a certain date after the specified return date. Revenue agreed to confirm this in writing (Revenue issued an eBrief on 29 June to clarify the matter).

Item 7 Review of TALC Sub-committees' Reports

The TALC sub-committee reports were provided in the Meeting Pack. Practitioners requested whether the TALC BEPS Sub-committee Minutes could be published in advance of the next meeting which include important technical clarifications for taxpayers, given the longer timeframe between that sub-committee's meetings compared with other TALC sub-committees. The Committee agreed the Minutes could be agreed outside of the meetings via email.

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
Deirdre Quaid
Fiona Molloy
Gerard Bisset
Vincent Duffy
Mairead McGuinness (Revenue Coordinator)

ITI
Stephen Gahan (Chair)
Anne Gunnell
Mary Healy
Pat Mahon
David Fennell
Mark Barrett
Lorraine Sheegar (Minutes Coordinator)

Law Society
Aidan Fahy
James Somerville
Caroline Devlin^
Sonya Manzor

CAI
Gearóid O’Sullivan
Gráinne McDermott
Derek Henry
Peter Vale
Enda Faughnan^

ACCA
N/a

^Attended remotely via Dial-in