

TALC AUDIT Sub-Committee Meeting Minutes

Wednesday 12 March 2025 – 10.00

Revenue Office, Bishop's Square and MS Teams

Attendees:

Revenue:	Brian Boyle	Revenue
	Sarah Waters	Revenue
	Aaron Snoddy	Revenue
	Emma Murphy (Secretary)	Revenue
	Siobhan McCreesh (Presenter)	Revenue
	Vincent Walsh (Presenter)	Revenue

Practitioners:	Trish McCarvill (Chair)	Law Society
	Ruth Higgins	Law Society
	Gerry Higgins	CCAB-I
	Gráinne McDermott	CCAB-I
	Aidan Lucey	Irish Tax Institute
	Sandra Brennan	Irish Tax Institute
	Jim Kelly	Irish Tax Institute
	Mary Healy	Irish Tax Institute
	Fergal Kenzie	Irish Tax Institute
	Tim Lynch	Irish Tax Institute
	Mark Ludlow	Irish Tax Institute

Apologies:	Miriam Scahill	Revenue
	Gearóid O'Sullivan	CCAB-I

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Item 1 – Minutes of meeting held on 4 December 2024

Trish McCarvill introduced herself as the chair of the TALC Audit sub-committee for 2025. As there had been some changes to the membership of the committee, she asked the group to briefly introduce themselves.

The minutes of the meeting of 4 December 2024 were agreed with no amendments.

Item 2 – Matters arising from the previous meeting.

It was agreed to deal with the matters arising from the previous minutes under the work plan for 2025.

Item 3 – Discussion with Large Corporates Division (LCD)

Siobhan McCreesh and Vincent Walsh from LCD attended for this item. Since their last attendance, the structure of LCD has changed significantly. Siobhan brought the practitioners through the changes before moving on to some of the 2025 compliance priorities for the division. In April 2024, the 3 Financial Services Branches moved from LCD to join HWI as the new HW and FS Division. Therese Bourke was appointed to Assistant Secretary of LCD. Following the departure of the FS branches from LCD, a new LCD branch was established to deal with the implementation of Pillar 2. LCD currently operates in 7 locations nationwide and has 255 staff members.

LCD has responsibility for the largest taxpayers which includes 417 groups, 88 of whom have signed up to the Cooperative Compliance Framework (CCF) and 329 who have not. Siobhan mentioned that the Tax and Duty Manual which details the CCF has recently been updated and includes enhanced information for taxpayers who wish to join. Siobhan took the practitioners through the many benefits associated with joining the CCF which include being allocated a dedicated case manager and automatic refund claims of specified taxes. She explained that Revenue holds an annual meeting with each taxpayer to discuss one specific area of identified risk. The vast majority of interventions are dealt with at Level 1 of the Compliance Intervention Framework resulting in CCF taxpayers being able to make unprompted qualifying disclosures in respect of such liabilities.

Vincent presented on the areas of focus for LCD for 2025. The highest tax receipts from LCD taxpayers are CT, PREM and then VAT. Some of the regular focus includes review of claims made under Section 291A TCA 1997, compliance with Controlled Foreign Company (CFC) rules and reverse anti-hybrid rules. Mergers and acquisitions continue to be focus of the Life Sciences Branch and practitioners were reminded of the benefits of informing Revenue of any M&As taking place regardless of whether the taxpayer has signed up to the CCF. R&D claims are of particular interest to the ICT branch. LCD are interested generally in the VAT One Stop Shop returns with a view to ensuring that corporates have appropriate controls in place. High cost and in particular, publicly funded construction is a current priority for the Property, Construction and General Manufacturing Branch. Vincent confirmed that LCD were working closely with MED in this area. Particular areas of focus include operation of RCT, payment of country money and misclassification of employees. ERR data is being used in validating PMOD data. Vincent also confirmed that his branch has responsibility for Customs compliance for the entire division. They carry out post clearance checks and customs audits where required. He acknowledged that although Customs is dealt with outside the CIF, they encourage any entity with customs issues to engage early.

The practitioners thanked Siobhan and Vincent for their presentation. The practitioners asked whether there were any plans to reinstate a general phone service for LCD. Siobhan mentioned that CCF taxpayers had a dedicated case manager who could be contacted directly. She mentioned that agents seeking to contact Revenue about non-CCF taxpayers should do so through MyEnquiries. She mentioned that queries are dealt with expediently.

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The practitioners asked whether the ERR data testing underway by Revenue related to the LCD case base only or whether it included the entire case base. Vincent confirmed that the data relates to the entire case base. Initially, the compliance focus had been on ensuring employers understood their obligation to file as well as filing compliance. He mentioned that Revenue will soon focus on the quality of those returns filed. Vincent confirmed that employers should use the same employment ID for filing ERR as used for PMOD returns and confirmed that there would be further communication regarding this point.

Item 5 – Work Plan 2025

Compliance Intervention Framework Updates

A brief discussion was made around the wording to be included in the Code around the additional period (of up to 60 days) in which to make a qualifying disclosure. Feedback had been sought about the proposed wording in advance of the meeting. No further feedback was provided. It was agreed that 2 further weeks would be given to provide any amendments otherwise the wording would be taken as agreed.

A Small number of issues were raised regarding to the quality of compliance intervention letters although it was acknowledged that the standard had improved generally. Revenue asked the practitioners to provide any samples of letters issues with inaccuracies so they could deal with the quality issues.

PMOD Compliance

The practitioners provided feedback on their concerns around the ERR reporting requirements. It is an agenda item for main TALC and it was agreed that main TALC was the correct forum for this item.

Item 5 – AOB

There was no AOB.

The chair ended the meeting by thanking everybody for attending.

The date of the next meeting is June 11, 2025.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee