

**Minutes**  
**Indirect TALC Meeting**  
**03rd June 2020 @10.30 am**  
**Virtual Conference, Skype for Business**

**Item 1 – Minutes of the last meeting**

- The chair was unable to participate due to technical problems and the previous chair was nominated to chair the meeting in her absence. The minutes of the meeting held on 04th March 2020 were approved.

**Item 2 – TOB**

- Partnerships / Co-ownership's – Members referred to the Indirect TALC subgroup on Partnerships & Co-ownerships, the formation of which had been agreed at the last meeting. Revenue thanked Members for their proposed nominations for participation in the subgroup but stated that the timeline had changed as other priorities had emerged in the crisis. As a result, Revenue did not intend to proceed with the subgroup at this time. Revenue proposed to write to Members with questions related to Co-ownerships to request feedback and comments.

**Item 3 – Debt Warehousing Scheme**

- Qualifying criteria – Members queried whether it was possible for practitioners to get clarification on the criteria required to qualify for the scheme, as the feedback they had received from clients had indicated differences in the requirements. Revenue noted that it had come up previously at Main TALC and stated that it was not possible to provide any further clarification to Members at this time. Revenue stated that we are aware of the concerns regarding admission and eligibility, but it is a policy issue being discussed at the Main TALC. Revenue stated that they would pass on concerns to Main TALC.

**Item 4 – EU Update**

- Revenue stated that given the current circumstances, there had been no working party meetings, but that progress was being made through other fora such as Attaché Meetings.
  - Ecommerce Package – Original schedule pushed back by 6 months. Members queried whether the new timeframe was likely to be adhered to, or whether it was likely to be deferred again. Revenue stated that Ireland shares the concerns of the EU Commission in that further deferral could potentially lead to Members States acting unilaterally. As such, it is our position that 6 months is the maximum postponement that is feasible. Revenue stated that this view is also shared by Business representatives, but It should be noted that any definitive timeframe proposed is subject to the changing circumstances with respect to COVID-19.
  - Financial Services Review – Final report due in September 2020. A review is scheduled once the report is published. Revenue noted that it was not currently a high priority for the EU Commission, so a potential deferral is possible.
  - Travel Agents Margin Scheme – Consultation process started by the EU Commission to run from May to September 2020. A proposal for same is currently available on the Europa website.
  - Definitive VAT Regime – No further update currently on the Definitive Regime, though Revenue stressed to Members that it was a priority for the EU Commission.

**Item 5 – AOB**

- Domestic Purchase Invoices and Amended Returns Requirements – Members stated that in some cases Revenue was insisting that purchase invoices should be accounted for strictly on the basis of the date of the invoice; in most cases, however, Revenue accepted that invoices for an earlier period could be accounted for in a current period. Members stated that they understood that the issue had come up at Main TALC previously and requested Revenue take a practical approach to dealing with these instances.  
Revenue stated that there had been no initiative to insist on amended returns to account for invoices not included in the original return but, as advised at previous meetings, in particular cases taxpayers may be required to account for invoices strictly according to their date and that such a requirement would be decided on a case by case basis. Revenue asked Members to provide details of where they are encountering these requirements.

<b>Action Points</b>	<b>Responsible</b>	<b>Timescale</b>
Revenue to consider the legal and administrative concerns around Partnerships / Co-ownerships and revert to Members in due course.	Revenue	3-4 Weeks
Members to submit details to Revenue regarding issue raised regarding Domestic Purchase Invoices. Revenue to review and revert back to Members.	Members / Revenue	2-3 Weeks
Revenue to relay information to Main TALC regarding clarification on eligibility and admission to the Debt Warehousing Scheme.	Revenue	As soon as possible

**Attendees****ITI**

Ted Holohan  
David Duffy  
Lorraine Sheegar

**CCAB-I**

Kevin Elliott (Stand-in Chair)  
Norah Collender  
Philip Nolan

**Law Society**

Donal Kennedy  
David Lawless

**Revenue**

Colin O' Farrell (Secretary)  
Ita Foster  
Dermot Donegan  
Gerard Moran\*  
Gerry Coone

**Apologies**

Gabrielle Dillon  
Michael O'Connor

\*Designated Public Official, *Regulation of Lobbying Act 2015*