

Minutes of Main TALC meeting

8 September 2020

Skype meeting at 2.30pm

Item 1 Minutes of Meeting held on 19 May 2020

The minutes were agreed.

Item 2 Matters arising

TWSS - In relation to the requirement in sS 28(2)(b) of the Emergency Measures Act that employers have a “firm intention of continuing to employ...” persons in respect of whom TWSS is claimed, Revenue confirmed that where employers had a genuine intention to retain staff when they entered TWSS but are forced to make redundancies due to changing business conditions, it will not seek recovery of TWSS monies paid prior to the redundancies.

Item 3 Compliance deadlines

Practitioners highlighted the high levels of contact they are receiving regarding upcoming deadlines particularly on Income Tax, an increased workload with TWSS, EWSS and a range of other government schemes and some practitioners being unable to access files located in their offices. Practitioners requested a suspension of the IT surcharge and a deferral of compliance activity or, failing that greater time to respond to aspect queries and audits during the filing period.

Revenue acknowledged the pressures faced by practitioners and their clients but also emphasised the importance of filing returns on time, particularly for businesses hoping to avail of debt warehousing and/or EWSS. Where businesses have difficulty in completing fully accurate returns, Revenue’s advice is that they should do so on the basis of a best estimate and follow up with self-correction where relevant. Revenue advised that where taxpayers or practitioners have difficulty in meeting compliance intervention requests close to filing deadlines, they should advise the relevant officials of their difficulty and work to agree a suitable timescale to respond to requests. Revenue will review the overall position on the F11 return filing date and make its position known in the coming weeks.

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Item 4 Updates

i. Revenue operations

Revenue offices are not generally open, and most staff continue to work remotely. However, arrangements are in place for the collection of post and post is being turned around within the customer service guidelines. The ROS

helpline is currently operating from 9-5. The card payment helpline offered by the Collector General's will match this leading up to the filing deadlines.

ii. myEnquiries

A trend during the Covid-19 crisis has been the move towards myEnquiries for engaging with Revenue. The quality and turnaround of myEnquiry responses has improved during the crisis. Turnaround is >80% of items within 5 working days and close to 100% within 10 days

Practitioners acknowledged the positive experience they were having with MyEnquiries and the benefits of the new Enquiry Tracker. However, they also pointed out the role phonelines play in getting an immediate response, particularly close to filing deadlines. Revenue will continue to monitor the pressure on helplines and adjust the level of service around deadline dates if necessary.

iii. Tax clearance

There has been a large volume of tax clearance requests of late as a result of eligibility requirements for EWSS and the Stay and Spend initiative. Both have been added to the eTax Clearance online system as options on the drop-down menu. Revenue informed the Committee that tax clearance was not being periodically reviewed since mid-March. The Collector General continues to provide assistance online and by phone. Work items arising from tax clearance requests are being prioritised and are dealt with within 1-2 days.

iv. OECD review on income tax rules for workdays spent in other country during COVID-19 crisis

Revenue would like to provide a considered response on this item and has requested practitioners to highlight one or two instances where it is creating an issue.

Item 5 AOB

i. TWSS Compliance Checks update

Revenue provided an update on the TWSS compliance checks

- Approx. 20,000 interventions have been opened.
- Approx. 10,000 closed.
- In general, the compliance checks indicate a very high level of compliance by employers, but Revenue has identified some abuses including manipulation of payroll to avoid the tapering provisions in EWSS and disguising of the true level of turnover during the qualifying period.
- Employers are advised to contact Revenue if they mis-claimed any TWSS monies
- Some employers have chosen to opt out of TWSS and do not wish to appear on the published list of cases availing of the subsidy. Such employers need to both repay all TWSS payments and to correct their employees Tax and PRSI position prior to 15 October 2020.

ii. Bulk rate review

The usual September bulk rate review for RCT will not be run but practitioners were reminded that the option to self-review still exists.

iii. Acknowledgements

The Chair acknowledged the contributions of Sandra Clarke to the TALC forum, wishing her the best in her role as incoming ITI President, and also the contributions of Philip Brennan, wishing him well in his retirement.

Attendance

Revenue	CCAB-I	ITI	Law Society
Brian Boyle (Chair)	Norah Collender	Anne Gunnell	Pat Bradley
Barry O'Dwyer (Secretary)	Maud Clear	Mary Healy	Caroline Devlin
Eugene Creighton	Alan Bromell	David Fennell	James Sommerville
Joe Howley	Brian Purcell	Pat Mahon	Aidan Fahy
Jeanette Doonan	Paul Dillon	Mark Barrett	
	Enda Faughnan	Tom Maguire	
	Peter Vale		

Apologies