

## **Minutes of Main TALC post-Budget conference call**

**17 October 2016**

**Office of the Revenue Commissioners, Dublin Castle, Dublin 2 at 12pm**

### **Item 1 – Budget 2017**

- Revenue remarked that they would not be able to comment on matters of Government policy in respect of Budget 2017 and much of the detail on the Budget measures would be published in the Finance Bill on 20<sup>th</sup> October 2016.
- There was a general discussion on the details of the administration and operation of the taxation measures contained in the Department of Finance’s publication “Summary of 2017 Budget Measures, Policy Changes” and other Department of Finance publications on Budget 2017.

### **Item 2 – AOB**

#### **1. Tax Appeals System update**

- Practitioners requested an update on the status of the transmission of appeals to the TAC on foot of ‘settlement’ letters issued in accordance with Section 31 of the Finance (Tax Appeals) Act 2015.
- Revenue is transferring the pre 21 March 2016 unsettled appeals to the TAC in three tranches containing separate categories of appellants.
- The first tranche of cases was transferred on 31 July. This comprised those appellants who had responded to the ‘settlement’ letter indicating a wish not to enter into settlement discussions with Revenue but, instead, to have their appeal transferred directly to the TAC.
- The second tranche of cases was transferred on 30 September. This comprised those appellants who had not responded to the ‘settlement’ letter. This letter advised appellants that a non-response would be taken as an indication that the appellants wished to have their appeal transferred to the TAC.
- The final tranche of cases will be transferred before the end of November. This will comprise those cases where the appellants opted to engage in settlement discussions with Revenue but where those discussions did not result in an agreed settlement. It will, of course, be possible for settlement discussions to continue after a case has been transferred to the TAC. It is not possible to accurately state at this stage how many cases will be included in this tranche. However, Revenue estimates less than 10% of cases have been settled to date as a result of the letters and expects circa 1,500 – 1,600 appeal cases (involving circa 1,100 – 1,200 appellants) to transfer to the TAC.

#### **2. Next meeting**

- The next meeting is post-publication of the Finance Bill 2016 and is scheduled for 12pm on Monday, 24<sup>th</sup> October, 2016.

Approved by Main TALC Committee Members

Conference call participants of 17 October 2016

CCAB-I	Brian Keegan Paul Dillon Sharon Burke Enda Faughnan Brian Purcell Julie Herlihy Crona Brady
ITI	David Fennell Kieran Twomey Pat Mahon Tom Maguire Sandra Clarke Cora O'Brien Mary Healy
Law Society	Pat Bradley James Somerville Caroline Devlin
Revenue	Eugene Creighton – Chair Brian Boyle Gerry Howard Declan Rigney Dan Kelleher Céire Moynihan

Apologies

Revenue	Michael Gladney
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