

Minutes
Indirect TALC Meeting
04th March 2020 @10.30 am
Basement Conference Room, Stamping Building, Dublin Castle

Item 1 – Minutes of the last meeting

- The minutes of the meeting held on 04th December 2019 were discussed and approved with some minor agreed amendments.

Item 2 – TOB

Partnerships / Co-ownership's – Revenue stated that it had received no further feedback regarding the models which exist in practice for co-ownership's. Revenue and Members then proceeded to discuss some of the practical issues, including co-ownership structures, tax liability issues, Capital Goods Scheme records, etc. It was agreed to establish an Indirect TALC sub-group to consider the practical issues that exist and propose potential solutions.

Item 3 – EU Update

- Revenue started by informing Members that there had been one meeting since the start of the year, but there was a lot going on in the background.
 - Travel Agents Margin Scheme – New proposals arising from study possibly coming out later this year. There may also be a public consultation process, but this had yet to be agreed.
 - Financial Services Review – A proposal is expected and may be published around the third quarter of 2020. Discussions are ongoing.
 - E-Commerce and PSP proposals – Revenue informed Members that work in these areas was ongoing.
 - Definitive VAT Regime – Revenue updated the Committee on developments and stated that Council was now looking at technological possibilities to reduce opportunities for fraud. Discussions on these will be facilitated and supported by the Commission.
 - Commission Fiscalis Seminar on Real Time Reporting – Scheduled for later this month in Estonia and tasked with looking at proposals on a Real Time Reporting system that works for all concerned. Revenue stated that the process was still in the exploratory phase, but the intention was to try to proceed on a pan-European basis.

Item 4 – AOB

- RCT Refunds to Non-Established Traders – Chair referred to and outlined the submission forwarded to Revenue by the ITI regarding RCT refunds to non-established traders. Revenue stated that they had reviewed the contents of the submission and determined that it is not something which is relevant to Indirect TALC and should be brought up at one of the other TALC's as appropriate. Revenue agreed to forward the contents of the submission to the RCT section in anticipation of it being raised at the appropriate forum.

- AOB
 - i. Revenue mentioned the VAT Grouping guidance and informed Members that Revenue were addressing some minor issues related to internal queries regarding same, and that the finalised guidance would be published in the next few weeks.
 - ii. Members referred to the VAT Two-Tier Registration System and asked whether the system was currently “Real-Time”. Revenue responded that the majority of cases were processed in real-time, but that some required further assessment based on our risk assessment process.
Members also mentioned issues that they had encountered with regards to customer notification, specifically, where a case was undergoing further assessment. Members also drew attention to various other issues which they had encountered when dealing with specific cases. Revenue stated that they would take the members comments under consideration and requested that members provide specific details of problematic cases as they arise.

Action Points	Responsible	Timescale
Revenue to work with members towards finalising the formation of an Indirect TALC sub-group for Partnerships / Co-ownerships	Revenue	2-3 Weeks
Indirect TALC sub-group on Partnerships / Co-ownerships to hold its first meeting, following formation and scheduling.	Revenue	May 2020

Attendees

ITI

Gabrielle Dillon (Chair)
Tom O’ Reilly
Oonagh Carey
Lorraine Sheegar

CCAB-I

Kevin Elliott
Kimberley Rowan
Philip Nolan

Law Society

Donal Kennedy
Michael O’Connor
David Lawless

Revenue

Colin O’ Farrell (Secretary)
Ita Foster
Dermot Donegan
Davena Lyons
Gerry Coone

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