

**Irish Tax  
Institute**

## **ITI/Revenue (Business Division meeting)**

14th December 2020

## Business Division Update

## Overview of Business Division

- Case base: 806,000 taxpayers
- Individuals and businesses with trading or professional income less than €3m
- Cases with live VAT, RCT registrations.
- Proprietary directors of business division entities.
- Division contains 11 Compliance Branches, 2 Service Branches a Divisional Office, and Case Select, Risk and Quality Branch.
- 1,450 staff located across 29 offices nationally.

# Overview of Business Division - Structure



# TWSS Compliance Programme

- 55,360 employers within the Business Division
- 620,592 submissions from employers in BD.
- 2,774,300 payslips in BD.
- Refunds €1.3bn to date to employers in BD.
- To ensure the TWSS is operating correctly Revenue is conducting a programme of compliance checks on all employers availing of the scheme and will be contacting all employers to confirm that:
  - They meet the eligibility criteria
  - Employees get the correct amount of subsidy
  - The subsidy payment is correctly recorded in the employees pay slips
- Publication.
- Reconciliation Phase.

## Covid Support Schemes

- Employer Wage Subsidy Scheme - EWSS.
- Covid Restrictions Support Scheme - CRSS.

## Stay and Spend tax credit to support the hospitality sector

- Qualifying expenditure and Qualifying spend
- Stay and spend incentive allow taxpayers claim a 20% tax credit
- Taxpayers will be able to claim up to €125 / €250
- Tax credits for 2020 & 2021
- Revapp – Receipts tracker
- Qualifying service providers - VAT registered & Tax clearance
  - Holiday Accommodation
  - Café, Restaurants, Hotel, Pubs
- Application for qualifying service providers via ROS

## Business Taxes – Service to Support Compliance

- National Employer Helpline
  - Volume of contact
  - My enquiries
  - Guidance documentation on schemes
  - Processing TWSS refunds
- Business Taxes Phone Service
  - My enquiries
  - Contact volumes.



## Business Division – Audit Compliance Activity

- TWSS / EWSS/ CRSS Compliance
- PAYE modernisation
- Profiled and segmented the case base
- Legacy Cases
- Mineral Oils
- VAT Fraud
- Sectoral projects
- Brexit

**Thank you**