lrish 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

Divisional Office: Jimmy Coughlan	Service to Support Compliance Branch 1: John Rea	Service to Support Compliance Branch 2: Emer Dalton	Compliance Branch 1: Galway Roscommon Clare Davena Lyons
Compliance Branch 2: Mayo Sligo Donegal Leitrim Longford Aodan MacSuibhne	Compliance Branch 3: Dublin City Centre North Chad Egan	Compliance Branch 4: Dublin South City DLR. Kathleen Redmond	Compliance Branch 5: South Dublin Fingal Gillian Ryan
Compliance Branch 6: Louth Cavan Monaghan Aisling McEvoy	Compliance Branch 7: Kilkenny Waterford Wexford, Carlow Laois Liz Reid	Compliance Branch 8: Kildare Wicklow Angela Breen	Compliance Branch 9: Cork Elaine McCarthy
Compliance Branch 10:Compliance Branch 11:Case Select, Risk & QualityLimerick Kerry TipperaryWestmeath Offaly MeathJustin WalshTom MurphyBreda MartinJustin Walsh			

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