

Minutes of Main TALC Meeting

4 April 2017

Law Society of Ireland, Blackhall Place, Arran Quay, Dublin 7 at 12pm

Item 1 – Approval of minutes of meeting held 1 March 2017

- The minutes of the meeting held on 1 March 2017 were approved.

Item 2 – Matters arising

- Revenue informed the meeting that the PAYE Modernisation Consultation had been published on the Revenue website. The MyEnquiries facility has also been enhanced. Users now receive a response acknowledging receipt of the query and noting that Revenue will respond within 20 working days.
- Information on current position in relation to the deductibility against rental profits of the NPPR charge, pending the appeal of the High Court decision to the Court of Appeal, has also been published on the “News” section of the Revenue website.

Item 3 – Cooperative Compliance Framework Update (CCAB-I)

- Practitioners asked Revenue if many businesses have been engaging in the Cooperative Compliance Framework. Revenue informed the practitioners that they had been actively briefing the largest legal and accountancy firms over the last month or so; that letters would issue in mid-April informing those who had not applied to enter the CCF that they were not part of the Framework; where a taxpayer was actively and meaningfully engaged with LCD in discussions on joining the Framework the issue of this letter will be held over until discussions conclude; the level of uptake has varied between different sectors; and that Revenue expects there may be additional take up later in the year/next year.
- Practitioners asked about Revenue’s approach to companies that are slow to engage in the Cooperative Compliance Framework and those companies that do not wish to engage at all. Revenue stated that entry to the Framework is voluntary. Any company is open to enter the Framework at any time. The same customer service standards as apply elsewhere in Revenue will apply to those not in the Framework. Cases within the Framework will have access to a dedicated case manager and to the other benefits of being in the Framework and these will be the only differences between taxpayers who choose to enter the Framework and those who chose to stay outside.

Item 4 – Exercise of Care and Management by Revenue (CCAB-I)

- Practitioners mentioned the Finance Bill process and the push through of complex legislation in relation to real estate funds within a short timeframe. Practitioners noted the political sensitivities and asked where Revenue see Care and Management as capable of being exercised. Revenue take a pragmatic approach and have an objective to achieve good management and fairness.

Item 5 – Audit of DWT Returns (CCAB-I)

- Practitioners noted that Revenue have recently engaged in an exercise following up with taxpayer companies to check whether the proper paperwork has been put in place in advance of those taxpayer companies relying on an exemption from dividend withholding tax for qualifying non-resident companies or persons in respect of relevant distributions.
- Revenue confirmed that they are not aware of any specific focus on DWT declarations but will check with their colleagues in case there is any motivation behind these aspect enquiry type letters enquiring about dividend withholding tax declarations.

Item 6 – Update on Voluntary Disclosures (Law Society)

- Given that the 30 April deadline is approaching in relation to the new offshore disclosure regime, practitioners asked Revenue for an update in relation to the submission of voluntary disclosures by taxpayers.
- Revenue said that the phone lines are open and that ads have been placed in the national newspapers. This will continue up to the last week in April. Revenue have also made some personnel available to speak to local radio stations on the topic. There is good awareness of the regime amongst the self-employed. Practitioners suggested that the regime should be highlighted to PAYE workers also. It was agreed that this item would be kept on the agenda for the June meeting.

Item 7 – Section 1086 TCA Publications – proposal to remove Defaulter List details from the Revenue website after a certain time period (Rev)

- Revenue had prepared a one page summary on this issue. They propose to remove the names and details of tax defaulters from the list of defaulters on the Revenue website after a certain period of time. Revenue explained that the names of these defaulters will remain on the list published on the Iris Oifigiuil website - Revenue do not have control over that website. Whilst there is nothing in Irish law which states that the names must be removed after a certain period of time, Revenue consider that removal is the right thing to do. Practitioners told Revenue that they would favour the shortest possible timeframe. Therefore the one year time period, in line with UK legislation, was proposed as the favoured option.

Item 8 – Update on the Revenue website development (Rev)

- Revenue informed practitioners that there will be a live release of the first phase of the new Revenue website in early June. This first phase of the new website has been geared towards the ordinary person. It features short pages with one topic per page. There will be links to Taxes & Duties manuals for those who wish to read further into the topic.
- There will be a media announcement about the new website to government departments and practitioners shortly and a pop-up will appear on screen for visitors to the Revenue website from early June as a warning that the website will look different.
- The second phase of the new website will be geared towards improving services for practitioners. The "Historical Material" section will contain old eBriefs which have been superseded by the 5 year rule. Revenue invited practitioners to highlight particular areas where manuals are needed and sought views on areas for improvement for the website from a practitioner perspective.
- The destination table on the new Revenue website will indicate the current Tax and Duty Manual is respect of old e-briefs and /or tax briefings where they address matters that continuing relevance.

Item 9 – Process of communicating TALC Agreements (carried forward)

- It was agreed that the various TALC representative bodies will nominate one person to an 'informal' communications sub-group in advance of the June meeting. The informal group will consider whether the current communications process around TALC is effective and will make any recommendations it considers necessary. Nominations are to be forwarded to the Main TALC secretary.

AOB

- To investigate problems with the MyEnquiries facility, Revenue noted that practitioners had provided examples for Revenue to work through. This has been very helpful in determining whether failings in the system are due to human or technical error.
- Practitioners raised their concerns in relation to the automatic response from Revenue acknowledging receipt of queries submitted through MyEnquiries, noting the 20 day response period. In some cases, such as CG50 applications, a shorter response time has been agreed with Revenue. The 20 day message causes concern to some taxpayers in cases where responses are needed quite urgently. Revenue assured the practitioners that simple or more urgent queries are dealt with quite quickly and that applications for CG50As are prioritised. Revenue categorises the queries as they are submitted and managers within Revenue identify the more urgent matters for quicker attention. Revenue is also actively reviewing its service standards for MyEnquiries.
- Practitioners asked Revenue what they should do in cases where their query has not been responded to within the 20 day timeframe. Revenue informed practitioners that the best approach is to await the response – as continuous reminders submitted through MyEnquiries clog up the system and can increase response times – but the Exceptional

Contacts list published on the Revenue website is available to practitioners needing an urgent reply to an outstanding enquiry.

- Practitioners also mentioned that the new civil service rates should be put up on the Revenue website and/or social media to raise awareness.
- The next Main TALC meeting is scheduled for Tuesday 13 June at 12pm.

Attendees at the meeting of 4 April 2017

CCAB-I	Sharon Burke
	Enda Faughnan
	Julie Herlihy
	Paul Dillon
	Norah Collender
ITI	David Fennell
	Tom Maguire
	Cora O'Brien
Law Society	Pat Bradley – Chair
	James Somerville
	Caroline Devlin
	Patricia McCarvill
Revenue	Brian Boyle
	Michael Gladney
	Declan Rigney
	Sharonne O'Reilly
	Emily Swift

Apologies

CCAB-I	Brian Purcell
	Julie Herlihy
	Crona Brady
ITI	Mary Healy
	Kieran Twomey
	Sandra Clarke
	Pat Mahon

Revenue Eugene Creighton
Dan Kelleher
Gerry Howard