

**Irish Tax  
Institute**

## **ITI / Revenue Branch Network Webinar**

28 September 2021

# Speakers and Panellists



- **Mick O'Connor**, *Principal Officer, Personal Division, Revenue Commissioners*
- **Aisling McEvoy**, *Principal Officer, Business Division, Revenue Commissioners*
- **Davena Lyons**, *Principal Officer, Collector General's Division, Revenue Commissioners*
- **Anne Dullea**, *Principal Officer, Medium Enterprises Division, Revenue Commissioners*
- **Jody McDonnell**, *Assistant Principal Officer, RTS - Medium Enterprises Division, Revenue Commissioners*
- **Colm Browne**, *Irish Tax Institute Deputy President & Chair of the Institute's MED Branch*
- **Laura Lynch**, *Irish Tax Institute Council Member & Chair of the Institute's Business Division Branch*
- **Anne Gunnell**, *Director of Tax Policy & Representations, Irish Tax Institute*
- **Mary Healy**, *Senior Representations Manager, Irish Tax Institute*

# ITI & Revenue Branch Network – Personal Division Update

**28 September 2021**

Mick O'Connor,  
Principal Officer  
Personal Division

# Topics

- Central Register of Beneficial Ownership of Trusts (CRBOT)
- Local Property Tax
- Compliance Focus – rental income, share schemes

# Overview of Personal Division

- New Assistant Secretary – Ruth Kennedy
- 3.26 million live cases, 550K (non-trading) self-assessed.
- Charities, Trusts, Stamp Duty, LPT, CAT, VRT, CRO, VIMA.
- Also operational policy in relation to PMOD...TWSS (and other issues).
- Division contains 9 Branches in total.
- <http://whodoeswhat.gov.ie>

# Central Register of Beneficial Ownership of Trusts (CRBOT)

- Help prevent money laundering and terrorist financing by improving transparency on who ultimately owns and controls Irish trusts
- Relevant Trusts must register
- First Filing Deadline is 23<sup>rd</sup> October 2021

# Local Property Tax

- Self-assess the value of your property at 1 November 2021
- The valuation of your property on this date will determine the amount of LPT you pay for 2022 and for the three years from 2023 to 2025
- Interactive tool and information on [www.Revenue.ie](http://www.Revenue.ie) to help you determine the value of your property and meet your LPT obligations.

# Compliance Focus

- Business As Usual
- Focus on rental income with interventions being opened on taxpayers with risk indicators
- Share Schemes



# ITI & Revenue Branch Network – Business Division Update

**28 September 2021**

Aisling McEvoy, Principal Officer  
Business Division

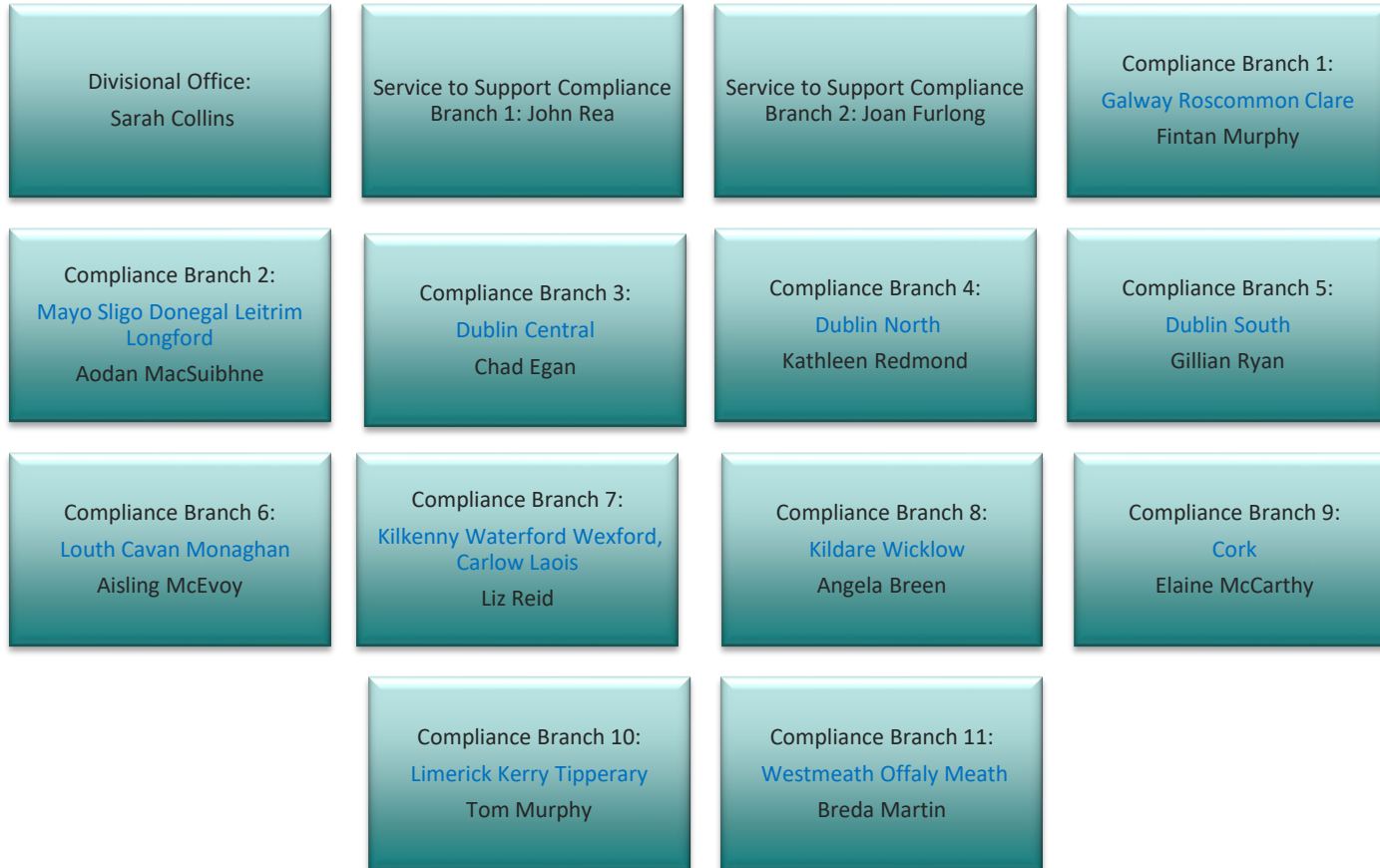
# Topics

1. Overview of Business Division – Case Base
2. Business Division structure
3. TWSS & EWSS compliance programme
4. Business Taxes: Service to support compliance
5. Business Division: Audit and compliance activity

# Overview of Business Division

- Assistant Secretary – Noel Brett
- Case base: c 840,000 taxpayers
- The Division is responsible for:
  - Individuals with either Case 1 or Case 11 income and related trading or professional partnerships with average turnover of less than 3 million
  - Companies carrying on a trade or profession and their subsidiaries who have an average turnover of less than 3 million
  - Proprietary directors of Business Division Companies
  - Cases with a live VAT RCT or C&E registration
- Division contains 11 Compliance Branches, 2 Service Branches and a Divisional Office team

# Overview of Business Division - Structure



# Compliance activity across all Covid-19 Support Schemes

- TWSS compliance project
- TWSS reconciliation
- EWSS compliance project

# Business Taxes – Service to Support Compliance

- National Employer Helpline
  - Volume of contact
  - My enquiries
  - Guidance documentation on support schemes
- Business Taxes Service ITCTCGT/RCT
  - My enquiries
  - Telephone service

# Business Division –Audit Compliance Activity

- Compliance activity across all Covid-19 Support Scheme
- VAT & VAT fraud
- Payroll compliance
- RCT compliance
- Legacy Cases
- Mineral Oils
- Appeal Cases
- C&E compliance and control
- Sectoral projects

# ITI & Revenue Branch Network – Collector General Division Update

**28 September 2021**

Davena Lyons Principal Officer  
Collector General's Division



# Presentation coverage

Divisional Structure

Debt Warehousing

Debt Management

Tax Clearance

CRSS & BRSS



# Collector-General's Division

**Joe Howley**  
Collector General

**Paddy Purtill**  
Principal

**Davena Lyons**  
Principal

**Vacancy**  
Principal

**Geraldine Hegarty**  
Principal

**Liam Keogh**  
Principal

**Maureen Marray**  
Principal

Human Resources  
Insolvency  
Specialised Enforcement  
Debt Management  
Divisional Hub  
Dublin

Management Information Systems  
VAT Repayments  
CG's Call Centre  
TRS  
CRSS  
BRSS

Debt Management (inc. Large Cases)  
Services and transactions Taxes  
Divisional Hubs  
Listowel & Newcastle West

Enforcement Management  
Technical Guidance  
Direct Debit  
Debt Management  
Divisional Hub  
Kilrush  
Training  
FOI

Debt Management  
Crest  
Divisional Hub  
Nenagh  
Customer Processing Services  
Tax Clearance

Banking & Payment Services  
Debt Management  
ICT Business Developments

## The Warehouse Periods

Period 1-Up  
to 31/12/21

- **IDENTIFY** the VAT and PREM that may be warehoused – FILE RETURNS
- Automatic for SMEs (Business Division and Personal Division) – LCD and MED on application.
- Inclusion of TWSS, EWSS and Income Tax in certain circumstances

Period 2 -Up  
to 31/12/22

- **PARK** debt at 0% interest for the year 2022
- Business must file and pay current taxes.
- Business can make payments against warehoused debt (no obligation).

Period 3 -  
From  
01/01/23

- **REPAY** the warehoused debt in full or by Phased Payment Arrangement.
- 3% Reduced rate of interest over the lifetime of the arrangement.
- Terms will be based on the circumstance of the business.

# Debt Warehousing – Statistics (as at 31/08/21)

Debt in warehouse stands at €2.66 billion.

Breakdown = €1,307m VAT + €1,249m PAYE + €33m Income Tax + €66m TWSS

Business Division = €1,203m in debt and 88,045 unique customers

MED = €862m in debt and 2,560 unique customers

LCD = €388m in debt and 122 unique customers

Personal Division = €32m in debt and 3,810 unique customers

LC-HWI = €1m and 37 customers

Total = €2.49 billion in debt and 94,574 unique customers

A further estimate of €169m relates to a cohort including: - non-filers

# Engagement with Customers in Debt Warehousing

Important for businesses to keep returns filed and up to date

Compliance programme will be run to address any return filing slippage

Businesses who do not engage risk losing their debt warehouse status

Reasonable periods will be given to regularise, followed by formal warning

Loss of debt warehousing - debt becomes payable and enforceable, with normal interest rates applicable

## Resumption of Debt Management



Incremental approach



Categorisation of debt – Tranches 1 to 3



Approach is risk focused



Includes profiling of pre-Covid debt balances, non-filers and debt not warehoused

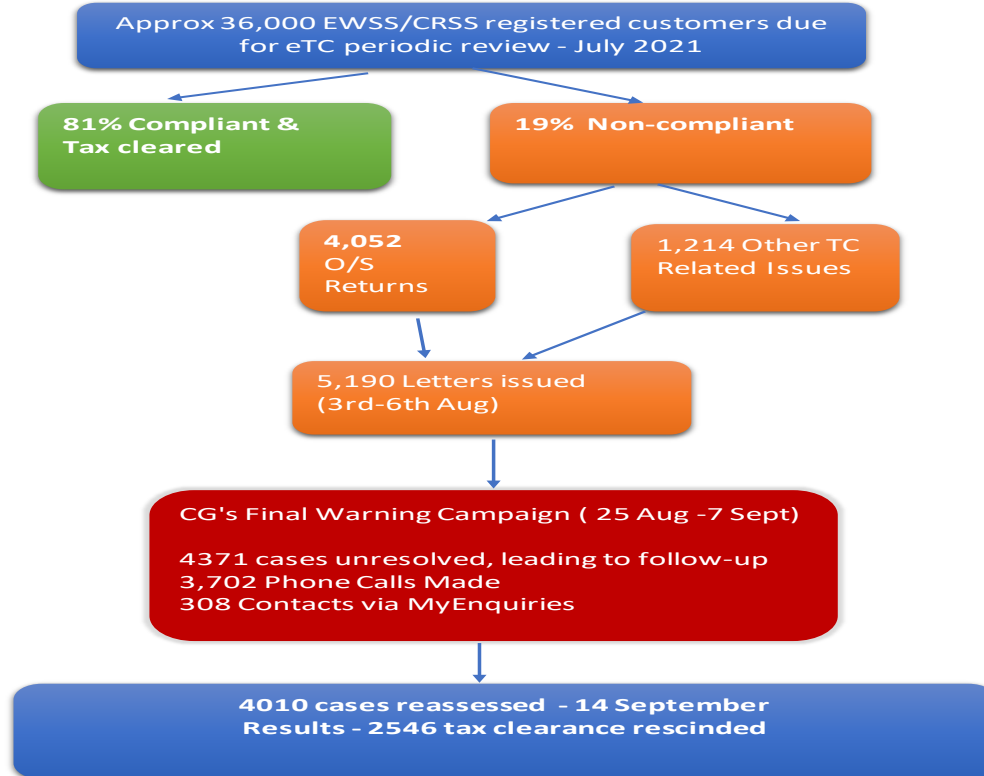


Targeted cohort subject to standard debt management compliance activity



Timelines for escalating case outputs (demands, referral to enforcement) are extended

# Tax Clearance Roadmap – EWSS/CRSS Customers



# Covid Restrictions Support Scheme (CRSS)

€692m  
payments

ACTE

22,000  
customers

25,495  
premises

95% Business  
Division  
customers

192,449  
transactions

## Points to note:

- 8 Week timeframe for restart week claims
- Ongoing claims being processed for last cohort of businesses restricted until 22 October
- Overclaims subject to assessment
- Publication of claimants



# Business Resumption Support Scheme (BRSS)

## Scheme details

Scheme live until 30 November

Single payment – max €15,000

Treated as an ACTE

Eligibility tests & declaration

75% turnover reduction

Tax clearance

Trading business

Register on ROS – 2 stage process

## Response (24 September)

- 690 applicants
- @ 60% hospitality sectors
- €1.7m payments
- 83% Business Division customers
- 15% MED customers

# Pay and File 2021

Pay and file dates are;

31-10-21 Customers filing a paper Form 11

17-11-21 Customers filing on ROS

Call Centre & Card payment phone lines open until 8pm (15/16/17 November)

ROS Technical Helpdesk – open until midnight (17 November)

E-Brief will issue in October

For assistance with making payments on ROS, forward your query through MyEnquiries

Alternatively, contact the Collector General's Division on :

CGs Call Centre Tel 01-7383663

Card payment phone line Tel 01-7383665

File early in advance of the due date, if possible, given the very significant volumes of online filings and queries that arise on the due date



# **ITI & Revenue Branch Network – Medium Enterprises Division Update**

**28 September 2021**

Anne Dullea, Principal Officer  
Medium Enterprises Division

# Topics

- MED Structure
- MED Priorities
- VAT OSS
- EWSS



# Overview of MED

- Assistant Secretary – Orla Fitzpatrick
- 10 Compliance Branches, RTS, Divisional Office
- Individual, or a groups of, businesses with turnover over € 8.8m
- Proprietary directors of MED entities
- Individuals whose wealth is between € 10m and € 20m
- August 2021 Case base: 55,883 taxpayers incl. 2,034 groups with 10,612 companies and 2,968 individuals

## Orla Fitzpatrick – Assistant Secretary

Agriculture  
Health & Tourism  
Anne Dullea

Construction  
Maurice Priestley

IT Science &  
Finance  
Breda McCarthy

Public Admin  
Nuala Flynn

Motor Transport  
& Utilities  
Paul Kennedy

Non-Resident  
Online Business  
Enda Malone

## Orla Fitzpatrick – Assistant Secretary

Retail

Anne P Byrne

Wholesale

Eve Arrowsmith

Manufacturing

Olivia Phelan

Accounting Legal  
and HWI

Martina Mulligan

RTS

Carol Durac

Divisional Office

Sean O'Rourke

## MED Priorities



Compliance



Service for Compliance



EWSS



RTS



## Compliance

Business as Usual but Groups approach

Finalise open interventions including TWSS

Risk based interventions including EWSS

Sectoral projects

# Groups Based Approach to interventions

SOS & 2021  
Corporate Priorities

Turnover on  
individual / group  
basis > € 8.8m in 1 of  
last 3 years

Transition into  
MED – Q2 2021

Transition out of  
MED – Q1 2022

2,034 groups  
10,612 entities  
2,968 individuals

WIP - More will be  
identified

Profiling – Group  
not individual  
entity basis

Intervene where  
specific risks  
identified – single  
/ multi entity

# VAT One Stop Shop (OSS) & Import One Stop Shop (IOSS)

New EU scheme  
from 1 July 2021

Ireland popular  
choice

Auto conversion  
existing MOSS to  
OSS

All others – online  
registration open  
since 1 April 2021

IOSS first return 31  
August 2021

OSS first return  
due 31 October  
2021

New EU  
compliance  
framework

Expect compliance  
checks

# **EWSS from 1 October 2021**

## EWSS reminder

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Completion of monthly ERF

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Tax clearance

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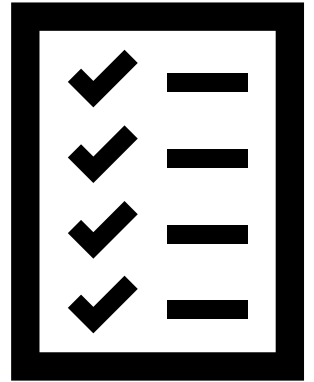
No backdating of registration

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Risk based compliance checks

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Realtime checking of submissions



# ITI & Revenue Branch Network – Medium Enterprises Division - RTS Update

**28 September 2021**

Jody McDonnell, Assistant  
Principal Officer  
RTS - Medium Enterprises Division

# Topics

- What does (MED) RTS do?
- What is an RTS opinion?
- What will, and will not, RTS provide opinions on?
- RTS 1A form
- Structure of RTS
- RTS – Mission Statement

## What does (MED) RTS do?

- The Revenue Technical Service (RTS) provides responses to practitioners and Revenue staff on **complex and technical queries**, and
- *works to enhance the technical capability of our staff to ensure that Revenue continues to meet its core obligation of “minding the tax”.*
- The RTS provides **opinions**. (TDM 37-00-00a covers RTS operation).
- MED RTS provides opinions on cases across **MED, Business** and **Personal** divisions – LC Corporate and LC HWI divisions provide their own RTS service.



## What does (MED) RTS do? – (continued)

- The RTS will address complex and technical queries under the headings shown below:
  - **Business Taxes** – Corporation Tax & Income Tax
  - **Personal Taxes**
  - **Capital Taxes** – Capital Gains Tax, & Capital Acquisitions Tax
  - **Value-Added Tax** and **Relevant Contracts Tax**
  - **Stamp Duty**

# What is an RTS opinion?

- The RTS provides **opinions** - not rulings, determinations, or suchlike.
  - *We provide you with an opinion on your complex & technical query.*
- Taxpayers are not bound by an opinion given by Revenue or by Revenue guidance if they can show that the approach that they adopt is in line with the legislation.
- Opinions are not appealable as they are not binding in the first place.
- RTS opinions have a time limit of 5 years – opinions given in advance of a transaction may not have this limit applied.

# What will RTS provide opinions on?

- Complex and technical queries;
  - where the information being sought, or the answer to the query raised, is not already available from published materials either on the Revenue website or from other sources.
  - where a doubt is specified as to the application of Revenue legislation.
- RTS does not offer ‘letters of comfort’.

## What will RTS not provide opinions on?

- RTS will offer Advance opinions, but only in limited circumstances – (see Appendix C of TDM 37-00-00a).
- RTS will not offer an opinion on the bona fides of a transaction, e.g. avoidance provisions.
- Expressions of Doubt – are dealt with by relevant Revenue branch.
- RTS will not provide responses on Statutory clearance and certain other topics (see paragraph 8 of TDM 37-00-00a).

## RTS 1A form

- The RTS 1A form is the lynchpin of the RTS service.
- All queries must be completed on RTS 1A.
- The form must be fully completed, with full facts, analysis, specified doubt, relevant legislation and guidance you've checked, and your own interpretation.

## RTS 1A form (continued)

- **How to submit? - MyEnquiries**
  - Add New Enquiry
  - My Enquiry relates to
  - Other than the above
  - And more specifically
  - Tax Practitioners – RTS Queries
  - Add Supporting Documentation (attach your RTS1A here)

Failure to submit directly to the above may result in significant delays in processing your RTS 1A submission.

# Customer Service Standard

- Customer Service – RTS try to respond within 20 working days.
- RTS will update you if longer period required.
- Please try to include all relevant facts, analysis and documents with your submission – delays frequently occur when RTS has to request further information.

# Structure of RTS

- MED-RTS operates across **MED, Business** and **Personal** divisions.
- **Revenue Legislation Services (RLS)** have an oversight function in relation to all of RTS, including LC Corporate and LC HWI.
- **11** staff in MED-RTS branch:-
  - 1 Principal Officer
  - 1 Assistant Principal Officer/Queries Management Officer (QMO)
  - 6 Assistant Principal Officers (technical)
  - 3 Administration staff/Queries Management Team (QMT)
- **RTS experts** (RTSEs) – who work under the supervision of the Assistant Principals.
  - RTSEs are spread across the 3 divisions.



## Contact RTS

- Submissions to RTS must all be made via MyEnquiries.
- Phone numbers (administration):
  - Jody McDonnell: 087-6817961
  - David McCarthy: 086-6029455
- Technical RTS staff are not contactable directly via email or phone – contact administration as above.

## RTS - Mission Statement

- Clarity – RTS will provide you with clarity as to the application of Revenue legislation.
- Clarity works both ways – please try to be clear and concise with your submissions to us.
- Our priority is to provide you with the correct interpretation of Revenue legislation.

# Panel Discussion, including Q&A



**Chairperson:** Colm Browne, *Irish Tax Institute Deputy President & Chair of the Institute's MED Branch*

## **Panel:**

- **Laura Lynch**, *Irish Tax Institute Council Member & Chair of the Institute's Business Division Branch*
- **Mick O'Connor**, *Principal Officer, Personal Division, Revenue Commissioners*
- **Aisling McEvoy**, *Principal Officer, Business Division, Revenue Commissioners*
- **Davena Lyons**, *Principal Officer, Collector General's Division, Revenue Commissioners*
- **Anne Dullea**, *Principal Officer, Medium Enterprises Division, Revenue Commissioners*
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