

TALC AUDIT Sub-Committee Meeting Minutes

Tuesday 26th April 2022 – 10.00
Virtual Meeting through Microsoft Teams

Attendees:

Revenue:	Sarah Waters (Chair)	Revenue
	Brian Boyle	Revenue
	Eoin Gibson	Revenue
	Patricia Lee	Revenue
	Miriam Scahill	Revenue
	Emma Murphy (Secretary)	Revenue
Practitioners:	Gearoid O’Sullivan	CCAB-I
	Gerry Higgins	CCAB-I
	Mary Healy	Irish Tax Institute
	Jim Kelly	Irish Tax Institute
	Aidan Lucey	Irish Tax Institute
	Julie Burke	Irish Tax Institute
	Sandra Brennan	Irish Tax Institute
	Liam Grimes	Irish Tax Institute
	Ruth Higgins	Law Society
Apologies:	Tom Martyn	Law Society
	Crona Clohisey	CCAB-I

TALC AUDIT Sub-Committee Meeting Minutes

Item 1 – Compliance Intervention Framework Update

Revenue circulated samples of intervention notification letters for Levels 2 and 3 interventions in advance of the meeting and ITI circulated a paper with observations.

Issues clarified were:

While notification to Revenue is required in cases of self-correction, it is not necessary to submit a detailed explanation of the changes to a return. Revenue noted that awareness of regular areas of self-correction is valuable to help support taxpayers in getting it right first time or in identifying underlying policy or administrative issues.

On the notification of a Level 2 interventions practitioners expressed concern that taxpayers be made fully aware of the nature of the disclosure opportunities available to them at this stage.

Revenue advised that a brief summary of the Framework and Code of Practice would be included with every Level 2 and Level 3 intervention notification (and with Level 1s where a letter issues to taxpayers). This will set out the nature of each Level of the Framework and summarise the disclosure options available as well as advising taxpayers to read the Code of Practice.

Revenue confirmed that there has been no change to the definition of a qualifying disclosure in the legislation. In this context it was noted that any qualifying disclosure in the careless behaviour category, made on foot of a Level 2 notification will need to address all outstanding compliance in respect of the taxhead and period to which the inquiry relates.

The practitioners raised queries around the imposition of hard deadlines, for the commencement of a Risk Review, and whether there would be flexibility immediately following implementation. Revenue advised that it will apply the procedures as set out in the Code of Practice, but as has always been the case, caseworkers will take a reasonable approach when individual taxpayers have genuine difficulties with meeting any of the deadlines.

While it is expected that most desk-based interventions will not require a meeting with taxpayers and/or their agents, caseworkers will be open to meetings where requested to discuss issues arising from the intervention.

Open Aspect Queries will be finalised under the provisions of the existing Code. After 1 May, if escalation is needed, this may be to either Risk Review, Aspect Query or Investigation as relevant. Revenue advised that taxpayers should finalise any open Aspect Queries promptly, in particular where there are issues that may be dealt with by way of unprompted disclosure.

Revenue confirmed that a reminder letter will automatically issue 14 days after the initial notification of a Level 2 Risk Review.

TALC AUDIT Sub-Committee Meeting Minutes

Item 2 – PMOD

The practitioners raised the issue of the tax treatment travel and subsistence rates having regard to their view that concept of “normal place of work” had changed during the pandemic. As this is a tax policy matter the comments will be referred to the relevant RLS Division.

Practitioners requested a briefing on Customs interventions. Revenue will request an appropriate colleague to attend the next meeting.

Item 3 – AOB

There was no other business.

Action Points from this meeting	Responsible	Deadline
Revenue to circulate draft copies of the new auto-reminder level 2 intervention letter	Revenue	As soon as possible
Revenue to arrange a briefing from Customs compliance regarding their procedures	Revenue	June meeting

The next meeting of the TALC Audit Sub-Committee has been arranged for June 14th 2022.

Submitted for approval by Secretary

Approved by TALC Audit Sub-Committee