Summary Note of the Annual Branch Network Meeting between the Irish Tax Institute and Revenue's Medium Enterprises Division (MED)

4 March 2024

Irish Tax Institute Offices, Longboat Quay, Grand Canal Harbour, Dublin 2 and Online

1. Overview of MED

MED has 461 staff based in 18 different locations countrywide. The Division's case-base consists of a total of 102,000 entities with 93,400 live registrations. This includes 2,500 corporate groups consisting of 15,000 entities and 3,500 related individual taxpayers i.e. proprietary directors of entities in the MED case-base.

MED is organised by sector into 12 Branches which consist of 10 operational Branches, the Revenue Technical Service (RTS) and the Divisional Office. Each Branch is led by a Principal Officer. Revenue provided an overview of the structure of the Division, a copy of which is available **here.** Recruitment and retention of staff continues to be a significant challenge for Revenue in a tight labour market which is a common challenge encountered across the tax profession.

There has been positive economic growth by businesses in the MED case-base across all sectors except hospitality. €30.4 billion in tax receipts were generated by taxpayers in the MED case-base in 2022, which is up by over 20% compared with 2021.

There is a reducing balance of debt in the Debt Warehousing Scheme (DWS) among MED taxpayers with the vast majority of taxpayers in MED serving their debts as they became due. 1,500 MED taxpayers currently have warehoused debt of €535 million. Approximately €18 million in Temporary Wage Subsidy Scheme (TWSS) and Employment Wage Subsidy Scheme (EWSS) is warehoused. Revenue has adopted a strict approach to the eligibility for the TWSS and EWSS and is actively recouping subsidy claims that were ineligible and do not qualify for the DWS. Taxpayers can, however, elect to repay any balance due in respect of ineligible subsidy claims under a Phased Payment Arrangement (PPA).

Significant time and resources have been devoted to tax appeals. In 2023, MED closed 754 tax appeals which involved €155 million of tax in dispute, which was assisted by the improved efficiencies by the Tax Appeals Commission (TAC). At the beginning of 2024, MED had 416 tax appeals on hand involving €73 million of tax in dispute.

Regarding the Enhanced Reporting Requirements (ERR) which came into effect on 1 January 2024, 40% of employers in the MED case-base had submitted reports since January under the new ERR regime. While this amounted to €88 million of reportable payments/ benefits, MED had expected a higher proportion of employers to be reporting from the outset. MED will undertake assurance work in respect of ERR. Data will help the Division to focus its risk identification, for example, it will increase visibility on payments of 'country money'.

The group-based approach to profiling of risk among the MED case-base has now bedded down and is a normal part of the Division's compliance process. There are a small number of standalone entities which straddle between MED and Revenue's Business Division.

Close companies are a key feature of the MED case-base which leads to areas of focus such as generational transfers; property and share valuations; cash extraction and risks associated with transactional taxes. Classification of employees is also a key area of focus following the judgment in the *Karshan* case, particularly in the couriers and transport sectors. Other areas of focus in 2024 include the provision of emergency accommodation and direct provision; utilities in particular wind farm/renewable energy generators, nursing care providers and large-scale public capital projects.

2. MED Sectoral Branches - Priority Areas of Focus

Wholesale Branch

The Branch covers a wide range of sectors including wholesalers in food, beverage, clothing and textiles. Its compliance activity will largely be conducted through Risk Reviews and Audits. It will examine sectoral risks, such as Mineral Oil Tax and excise; Solid Fuel Carbon Tax; Sugar Sweetened Drinks Tax (SSDT) reviewing both the supplier and exporter registrations; and VAT postponed accounting.

Payroll compliance interventions will also feature with a particular focus on the failure to operate Benefit-in-Kind (BIK) on preferential loans, company cars, review of company credit card expenditure, and sufficient documentation to support tax-free travel and subsistence payments.

Closing out of audits is also an area of focus with Revenue noting some slow responses by agents to queries and in supplying supporting information which can cause delays in bringing an audit to conclusion. The majority of the audits conducted by the Branch in 2024 will be field audits.

Revenue noted receipt of a number of disclosures from taxpayers which were not complete and true and incorrect interest calculations. Revenue also noted receipt of ‘no loss of revenue’ claims without sufficient supporting documentation.

Revenue highlighted the importance for employers to report items separately under ERR, as an ERR submission is separate to the payroll submission. Revenue noted the ERR webinars underway with an ERR Webinar scheduled for 21 March and reminded of the need for a separate ERR agent permission. A number of filing errors had been encountered in .xml files submitted under ERR. The errors most commonly arose because of blank fields in the file uploaded. Employers must enter “null” in any blank field to successfully upload an .xml ERR report.

Non-Resident Online Business Branch

This Branch was established in 2018 with a national function. It keeps track of policy developments and customs duties for all non-resident online businesses regardless of size. It examines compliance with the non-resident schemes e.g. distance selling, VAT IOSS, VAT OSS. A key policy area of focus at present is the European Commission’s VAT in the Digital Age (ViDA) proposal.

The Branch mainly undertakes Level 1 interventions which are often dependent on mutual assistance requests. There is a significant project underway regarding UK-based distance sellers who may be reclaiming VAT on import but engaged in B2C supplies. There is also a growing number of high risk mutual assistance requests from other countries.

With regard to IOSS, the Branch will be conducting a number of Profile Interviews involving intermediaries to assess the level of due diligence undertaken. There is also ongoing discussion at EU level regarding a reduction of the €150 customs threshold which could be a significant development.

The Branch is also responsible for Ireland's implementation of the Central Electronic System of Payment information (CESOP). Registration for CESOP opened on 1 February 2024. A non-resident agent cannot register with Revenue for CESOP, instead it is up to the Payment Service Provider (PSP) to register and then authorise and issue a subcert to the agent. The first filing date under CESOP is 30 April 2024. Currently, there are no penalties provided in legislation to allow for a bedding in period, but penalty provisions will be included in Finance Bill 2024.

Manufacturing Branch

The Branch has a very diverse case-base encompassing manufacturing companies across 50 sectors, which are managed by five Assistant Principal led units. Concluding legacy cases is a priority for the Branch. There are less than 30 interventions remaining open more than 12 months, 14 of which are in the appeals process.

R&D Tax Credit claims have taken substantial time to process following the changes in Finance Act 2022. The Branch systematically reviews all KDB claims.

Most compliance interventions instigated by the Branch are Level 2, but reviews of R&D Tax Credit claims are generally at Level 1. Revenue audits conducted by the Branch are primarily field audits.

Close Company provisions are a key area of focus for the Branch including BIK on director loans, cash extraction, country money and travel and subsistence payments.

Postponed accounting entries on the VAT returns are also an area of focus.

The Branch is also jointly responsible with Construction Branch for the Defective Concrete Products Levy (DCPL). A DCPL outreach programme was conducted in Q4 2022. A compliance Programme will commence in the latter half of 2024.

Revenue noted the importance of timely progression of cases and cited experiences of some slow response times from agents. Revenue will visit premises to collect the necessary information, if required. Revenue will also use its powers to obtain information in entrenched cases. Revenue has also found that some disclosures submitted by taxpayers are not full and complete and noted gaps in linking and supporting documents.

Motor Transport and Utilities Branch

The Branch is comprised of four audit and compliance teams, two excise teams and two customs teams. The Branch has 3,000 cases involving 280 groups (broadly, 35%-40% in the motor trade, 30% in the freight and transport sector and 20% in utilities). The Branch will use Profile Interviews as part of their focus on wind farms in the coming year. However, most compliance interventions will be Level 2 comprising a mix of Audit and Risk Reviews. Similar to other Branches in MED, audits will be field audits.

Compliance areas of focus include payroll taxes and VAT; taxation of couriers and the classification of employment applying the framework from the judgment in the *Karshan* case. The Branch will also undertake customs post-clearance checks. Revenue is required by the EU to carry out a certain number of custom audits each year. The Branch has noted more yielding interventions in the area of customs since Brexit. For example, taxpayers claiming preferential origin of goods in error or applying an incorrect customs rate. Revenue is also checking that taxpayers are entitled to the duty suspension claimed.

Accountancy, Legal and High Wealth Individuals (HWI) Branch

The Branch's case-base consists of accountancy, legal and recruitment entities with turnover greater than €8.8 million and high wealth individuals, with an estimated wealth below the threshold of Large Cases-High Wealth Individuals Division (LC-HWID) of between €10 million to €20 million.

Data analysis is extensively used to identify risk, for example, comparing data available from Stamp Duty filings and CG50 applications to income tax returns, and using DAC and FATCA to identify gaps in tax declared and paid. Review of section 604A TCA 1997 claims, CGT losses and Case V income are some of the areas of focus in 2024. In the recruitment sector, issues such as travel and subsistence claims, expenses and issues around the completeness of disclosures may arise.

In engaging with interventions in the accounting and legal sector, at the pre-audit meetings Revenue are open to discussion of issues arising.

The Branch will conduct a DAC6 compliance programme in Quarter 2 of 2024 to examine the quality of information declared in DAC6 returns and to obtain assurance that the reports are valid and complete. Revenue will adopt a conciliatory approach with a focus on ensuring the reporting of specified information is right and ensuring controls are put in place where required to get it right going forward. Ireland is not the only country conducting DAC6 assurance programmes as it is a feature across the EU.

Regarding Revenue's focus on CGT on the tax return, practitioners noted the complexity in completing the fields in the CGT section which may give rise to errors.

Divisional Office

The Divisional Office supports the MED Branches in workplace planning, knowledge management and analytic support. It also manages the Service for Compliance function i.e. monitoring and managing phonelines and service delivery. An update on these issues was covered under the appropriate agenda item further below.

IT, Science and Finance Branch (ITSCF)

MED ITSCF Branch primarily deals with companies in the technology and the financial services sector.

Similar to other MED Branches, PREM is an area of focus, including BIK on directors' loans and company vehicles, staff entertainment, taxation of inbound employees and misclassification of employees.

Revenue noted the importance of making section 291A claims within the 12-month timeframe and preparing a separate trade computation for the claim, in accordance with the legislation. Revenue emphasised the importance of having all of the required documentation to support a KDB claim available at the outset. Revenue noted a number of errors in KDB claims including taxpayers claiming KDB relief on 100% of its income where its income is not arising solely from Qualifying Assets, failure to make claim correctly in the CT1 and failure to factor in the acquisition costs.

Regarding Revenue compliance interventions on R&D Tax Credit claims, Revenue noted instances of overclaims of subcontracting costs, failure to deduct grants, poor record-keeping and claiming non-qualifying costs. Revenue reminded again the importance of the 12-month timeframe to claim the R&D Tax Credit and completing the Form CT1 fields correctly. The new pre-notification requirement introduced in Finance (No.2) Act 2023 for first time claimants or those who have not made such a claim in the previous three accounting periods was also noted.

The Branch continues to conduct VAT interventions on financial services entities with exempt activity with a particular focus on intercompany transactions within groups. The Branch also conducts interventions in respect of the non-filing and incorrect filling of Country-by Country Reports and DAC2/FATCA returns. The Branch encourages early engagement by the taxpayer and agent on Risk Reviews/audits.

Retail Branch

This Branch deals with the B2C retail sector. VAT rate misclassification is a key area of focus. The Branch also conducts assurance activities of Mineral Oil Tax and Solid Fuel Carbon Tax. Similar to the other branches, it conducts targeted PAYE interventions and is moving more to onsite compliance interventions. It conducts a lot of eAudits and schedules pre-audit meetings to understand how to extract the data. This pre-eAudit meeting does not mark the start of the Audit for disclosure purposes. Revenue asked that taxpayers be prepared for the Audit with the relevant documentation available.

Revenue reminded that to avail of 'self-correction', within the terms of the *Code of Practice for Revenue Compliance Interventions*, Revenue must be notified of the underdeclared tax paid (i.e. it is not sufficient to make the amendment via ROS) and interest applies.

Public Administration Branch

This Branch deals with education, health and government departments. There are four Assistant Principal led teams across Ireland. The Branch was responsible for 30% of the collection of the Branch's tax receipts in 2023 amounting to €9 billion.

The vast bulk of queries relate to PAYE and VAT and come directly from the public bodies (with limited tax agent involvement). There has been significant engagement recently regarding ERR and systems integration. Other issues that arise include bulk transfer of employees for PREM, travel and subsistence paid tax-free, BIK, employed versus self-employed classification, capital projects and customs declarations and VAT.

Regarding VAT, correctly applying postponed accounting, VAT input apportionment and claims for 'no loss of revenue' or 'technical adjustment' without supporting documentation arise. Multiple revisions to qualifying disclosures have also been identified by Revenue as an issue.

The Cooperative Compliance Framework (CCF) pilot within the Branch, launched in 2023, has not been extended and remains under review.

Construction Branch

Areas of focus for the Branch include, payroll taxes, eRCT including non-application of RCT and incorrect penalties, reverse charge VAT, public infrastructure funded groups, employee misclassification and country money. There has been some consolidation of cases whereby entities in Business Division that have common ownership with MED cases have been brought within the remit of Construction Branch. There have been a number of large disclosures made under the new Compliance Intervention Framework (CIF). Revenue noted some delays in receiving supporting information for the disclosures.

The Branch is responsible for the Residential Zoned Land Tax (RZLT). The Finance (No.2) Act 2023 provides that the first liability date is to be deferred until 1 February 2025. RZLT registration will open in December 2024.

The Finance (No. 2) Act 2023 provides for a repayment of the Defective Concrete Products levy paid in respect of ready to pour concrete utilised in the manufacture of precast concrete products, in the accounting period 1 September 2023 to 31 December 2023. A claim must be made must be submitted on or before 30 April 2024. Going forward, the relevant taxpayers will be able to claim an exemption from the levy by completing a declaration.

Agriculture, Health and Tourism Branch

The case-base of this Branch includes agriculture, health, nursing homes, hotels, tourism, entertainment, platform food delivery services and direct provision/emergency accommodation, Areas of focus for the Branch include VAT Capital Goods Scheme adjustments, VAT reverse charge, payroll taxes and the application of the *Karshan* case, BIK on company cars, staff accommodation and director loans, private expenditure and close company issues. VAT mistakes in relation to VAT exempt healthcare are also being identified

The Branch will use Profile Interviews to understand larger groups and deepen its knowledge of its case-base. Revenue will review compliance in semi-state bodies having regard to information in the public domain, such as from appearances before the Oireachtas Committee of Public Accounts (PAC).

3. MED activity in relation to R&D Tax Credit claims

Revenue noted a number of issues relating to the processing of R&D Tax Credit claims including cases where the iXBRL accounts have not been filed and failure to deduct grants from the qualifying R&D expenditure. Revenue noted requests from taxpayers to alter the split between offset of the credit and a cash payment of the credit due. The election to split between offset and cash payment cannot be changed if the 12-month time-limit has passed.

Revenue noted the importance of completing the correct panels on the Form CT1 for a valid R&D Tax Credit claim, in particular taxpayers must complete all of the section 766C panels to specify the expenditure in the three boxes relating to plant, staff and other costs. Revenue noted computational errors in some completed panels (e.g. the total expenditure in the three boxes when multiplied by 25% did not equate to the figure in the box detailing the credit amount).

Revenue recommends that practitioners check filed returns for accounting periods ending after 1 January 2023 to ensure the relevant claim has been made under the correct section of the legislation. Revenue has noted instances where R&D Tax Credit claims are being made under section 766 TCA 1997 instead of section 766C TCA 1997 resulting in some claims being out of time.

MED and Business Division are currently drafting operational guidance for R&D Tax Credit claims which will outline common errors being made by taxpayers. This document will be made available to practitioners via the TALC R&D Discussion Group in due course.

Resources have also been allocated to process R&D Tax Credits claims submitted through the 2022 specified return which need to be manually processed by Revenue staff.

Practitioners raised a difficulty among users of certain third party software when filing a 2023 Form CT1 with a R&D Tax Credit claim. Currently, users of the third party software must adopt a workaround whereby, for example, they are filing the Form CT1 without the R&D Tax Credit claim and then following up with the R&D Tax Credit claim via MyEnquiries. An error message when submitting an R&D Tax Credit claim via the Return Preparation Facility (RPF) was also noted by practitioners. The Institute will follow up with more detail on the issues arising. (An update to third party software was effected on 25 March to address the issue with filing the Form CT1 on ROS).

Update on Revenue note on R&D Tax Credit claims

Subsequent to the meeting, Revenue provided a note titled Research and Development (R&D) Corporation Tax Credit Update which includes information on refund processing in respect of R&D Specified Returns for 2022 and errors identified in the R&D panels of some submitted 2023 Forms CT1. The Institute circulated the note to members in TaxFax on 15 March 2024.

4. MED approach to compliance interventions

Profile Interviews will continue to feature as part of the Division's approach to compliance in the year ahead. The Division has also invested significantly in its risk management tools and has integrated REAP, other datasets and iXBRL profiling to gain a good insight on risk within the MED case-base.

The Division does not have plans at present to extend the CCF pilot in the Public Administration Branch to the other operational Branches within MED. The size of the tax team in a public body can differ from team sizes in private organisations and the formalities of the CCF can involve significant commitments. The existence of a Tax Control Framework within the taxpayer's business is essential to the success of the CCF and the nature of governance and controls within public bodies may determine the organisation's ability to meet the requirements. The CCF pilot will be kept under review and suitable candidates may be identified through the outcome of Profile Interviews.

5. Adherence by agents to CIF procedures

Revenue noted the importance of agents adhering to the procedures of the CIF and the *Code of Practice for Revenue Compliance Interventions*. A qualifying disclosure must be full and complete when made to benefit from the protections afforded by a qualifying disclosure, as outlined in the Code, however, Revenue is identifying instances where disclosures are incomplete. In addition, extensions beyond the '60-day period' are sought and no disclosure may be forthcoming subsequently.

Practitioners raised that it may not be clear at the outset whether a disclosure is required. Therefore, the 60-day period may be sought to have time to carry out a review and subsequently prepare a disclosure, if a disclosure is deemed necessary.

Revenue accepted that this may arise, however, if there is no disclosure Revenue wants to know that a substantive review has been conducted and ask that practitioners share that information with Revenue. Equally, if the review is concluded before the expiry of the 60-day period and no disclosure is deemed necessary, Revenue requests that contact is made with Revenue so that the audit can proceed. Extensions beyond the 60-day timeframe are sometimes sought at the outset, for example, in the case of public bodies to allow the body time to appoint a tax agent.

Revenue also noted that often there is a lack of sufficient documentation made available to support a disclosure, when requested.

Revenue reminded that taxpayers and their agents need to undertake a robust review to underpin any qualifying disclosure. If a disclosure does not meet the criteria for a qualifying disclosure, this can result in significant consequences for the taxpayer, such as publication.

Frequent instances of poor documentation available to support travel and subsistence expense claims and poor record-keeping was also noted. Revenue will undertake line by line analysis of credit card expenditure.

Revenue also reminded that taxpayers should be adequately prepared for the Audit and that 'self-correction' of returns in accordance with the Code must be made in writing to Revenue.

Revenue highlighted that Level 2 letters generally include the identified risk areas of focus and Revenue are willing to engage with the taxpayer/agent on Revenue's direction. Engagement should occur well in advance of the intervention.

6. MED interaction with the Collector General's Division on the Debt Warehousing Scheme

MED noted that the Collector General has primary responsibility for the collection of debt warehoused by taxpayers in the MED case-base. Revenue noted that there is substantial flexibility in relation to the terms of a PPA. MED will assist the Collector General with its debt collection in cases where there is a compliance intervention open. There are currently 115 cases with debt over €1 million. Revenue continues to monitor taxpayer behaviour and trends, in particular cases where there is a significant depletion of turnover in a company with a large debt and the trade reemerging in another dormant company.

7. Engaging with the Division

<u>My Enquiries</u>

The phone service in MED is open Monday to Friday from 9:30am to 1:30pm. Revenue noted that there is a low volume of demand on the MED phoneline.

In advance of the meeting, MED conducted a review of MyEnquiries correspondence response times in MED. Of the 19,000 MyEnquiries contacts, Revenue advised that 73% of queries were responded to in less than 5 days, 10.5% in 6-10 days; 5% in 10-15 days and 2% thereafter. 9% of MyEnquiries dealt with by the Divisions were not closed within 30 days. From a review of a sample of these queries, in some cases the enquiry had been dealt with but the query had not been closed on the system.

Practitioners highlighted instances where there had been a change in caseworker leading to repeated requests from Revenue for the same information. Revenue confirmed that all caseworkers should have visibility of information submitted in relation to a MED case and that this may reflect a training issue with new personnel.

Practitioners noted the continued engagement at TALC about an IT development to help ensure that Revenue-initiated queries sent via MyEnquiries are not overlooked due to the absence of the staff member to whom the query is addressed or Revenue uncertainty regarding the correct contact point in a firm. It is hoped an IT development in which a mailbox in MyEnquiries for delivery of Revenue-initiated queries that would be accessible by a number of staff in a firm will be rolled out in time. In the interim, the Institute will remind members at intervals about the importance of deactivating an email address if a staff member has departed the practice and the facility to set up a group email address which could be accessible by a number of staff.

Revenue advised that where a Revenue request sent via MyEnquiries remains unread by an agent, the Branch will issue a follow up letter. If there is still no response from the agent, the Revenue caseworker is advised to either call the agent or send an email via outlook.

iXBRL Filings

Practitioners queried MED's approach to requests to file iXBRL Financial Statements in draft format, noting instances where the requests have been refused by the Division. Practitioners noted that in such cases the figures are often final, but the signatures of the directors and auditors are awaited.

MED confirmed that it had received 111 requests to file draft iXBRL Financial Statements in 2023, 29 of which were denied and 9 involved follow up. Firms which were granted the request in respect of December iXBRL filings were given an extended deadline of 31 January 2024 to file the signed iXBRL accounts. As of 29 February, 81 final iXBRL accounts remained outstanding.

Revenue noted that the volume of draft iXBRL Financial Statements is concerning as the iXBRL filing requirement is a key part of compliance which has significant consequences if not met. Revenue highlighted that it often appears the same companies can meet their filing obligations with the CRO and therefore, should be able to meet the iXBRL filing requirements.

Revenue referred to Tax and Duty Manual (TDM) Part 41A-03-01 which confirms that Revenue is prepared to accept draft/provisional Financial Statements if the filer is satisfied that the only issue pending is that the Financial Statements have not been signed off by the director(s) without prior permission from Revenue and therefore, they would encourage tax agents to have the accounts signed by the auditors while the directors' signature is awaited.

Practitioners outlined that the tax agent may have no influence over when the Financial Statements are signed. It may be the case a different firm conducts the company audit and despite diligent pursuit of the auditor by the tax agent, the accounts are not signed in time to comply with the iXBRL filing deadline. Typically, the auditor will sign the accounts shortly after they are signed by the client. Revenue advised that ultimately the onus is on the client to comply with the iXBRL filing requirement or risk a surcharge.

<u>Update on the Revenue Technical Service (RTS)</u>

The RTS Branch located in MED will give opinions on complex tax matters to agents and Revenue officials in relation to cases dealt with by MED, Business Division and Personal Division. The Branch has 17 staff including administrative staff. The highest number of RTS queries relate to VAT. LPT was added to RTS last year. In 2023, RTS received 385 requests. It issued 198 opinions and rejected 200 due to incomplete RTS 1A forms i.e. lack of analysis of the issue, no point of doubt specified or missing information. The Branch has adopted a new system to monitor RTS queries and there are plans underway to integrate Excise queries into RTS.

Practitioners raised concerns about the absence of telephone contact for RTS to escalate urgent RTS queries which are time-sensitive. An example cited involved a case seeking confirmation on whether or not RCT needed to be withheld, where a long delay arose in obtaining a response. RTS will facilitate a call where there are delays and a response is urgent.

Practitioners also queried whether RTS Branch are open to requests for opinions on the Trade Benefit Test. It was noted that there is likely to be increased company share buybacks this year due to the forthcoming changes to CGT Retirement Relief following Finance (No.2) Act 2023. Taxpayers want certainty on significant transactions and providing information upfront to Revenue would seem beneficial in reducing the need to instigate a compliance intervention or raise queries in respect of the transaction at a later date.

Revenue considered there is scope to expand the guidance on the application of the Trade Benefit Test in the TDM rather than through the RTS. Revenue also considered it would be useful to consider feedback from practitioners on their experiences of RTS on a bi-annual real-time basis as it is a flagship service for Revenue.

<u>MED interaction with LCD on Transfer Pricing Audits and interventions</u>

The Transfer Pricing Audit Branches in LCD profile the entire MED case-base each year and select cases for audit. LCD takes the lead on a Transfer Pricing Audit of a MED case but officials from MED may attend the open meeting. The MED Branches can also open their own Transfer Pricing interventions. The Division maintains a watchful eye on IP valuations and contribution of IP.

AOB

The Institute noted that the current uptake on ERR reporting by MED employers (of 40% to date) was not unexpected considering that the software required to comply only became available in December 2023. Therefore, reporting is at an early stage as employers adapt their systems and processes. Employer awareness, Revenue webinars and the challenges from a practitioner perspective with ERR were also discussed, noting that reporting is still bedding down.