

**Irish Tax
Institute**

ITI / Revenue Branch Network Webinar 2024

24 September 2024



Speakers and Panellists



- **Davena Lyons**, *Principal Officer, Revenue's Collector General's Division*
- **Niamh Behan**, *Principal Officer, Revenue's Personal Division*
- **Breda Martin**, *Principal Officer, Revenue's Business Division*
- **Carol O'Sullivan**, *Principal Officer, Revenue's Medium Enterprises Division*
- **Stephen Gahan**, *Council Member & Chair of the Institute's Tax Administration Committee*
- **Laura Lynch**, *Council Member & Chair of the Institute's Business Division Branch*
- **Anne Gunnell**, *Institute's Director of Tax Policy & Representations*
- **Mary Healy**, *Institute's Senior Representations Manager*



ITI & Revenue Branch Network – Collector General Division Update

24 September 2024

Davena Lyons Principal Officer
Collector General's Division

Topics



CGs Divisional structure

Debt Management
Compliance – Enforcement – PPAs – Tax Clearance

Debt Warehousing Landscape

Modernisation Programmes

Additional Information

Collector-General's Division

Joe Howley
Collector General

| JOE MCCORMACK PO (A) | DAVENA LYONS PO | CAITRIONA O'CONNOR PO | GERALDINE HEGARTY PO | PATRICK PURTILL PO | MAUREEN MARRAY PO | KAREN DUNNE PO | DIARMUID FARRELLY PO |
|---|--|---|---|---|---|---|--|
| <p>Nenagh, Debt Management incl. (LCD/MED),</p> <p>CREST</p> <p>Dividend Withholding Tax</p> <p>Debt Management Task Force</p> <p>Internal Processing Unit</p> <p>Tax Clearance</p> | <p>VAT Modernisation</p> <p>Management Information Services</p> <p>Call Centre</p> <p>Sarsfield Hse - Debt Management, incl. HV Debt Warehouse</p> <p>VAT Repayments (Reg & Unreg – VAT58, 71, 60OEC, EVR)</p> <p>Diesel Rebate Scheme</p> | <p>Divisional Office</p> <p>Newcastle West – Debt Management & PREM Overpayments</p> <p>Sarsfield Hse - Debt Management,</p> <p>Training,</p> <p>Local IT</p> <p>Penalties & Prosecutions</p> | <p>Enforcement Management</p> <p>Technical Services</p> <p>Kilrush – Debt Management, Direct Debit</p> <p>Freedom of Information</p> <p>Tax Relief at Source</p> <p>Sarsfield Hse – Debt Management</p> | <p>Insolvency & Companies Unit (Sarsfield Hse & Dublin)</p> <p>Dedicated Enforcement Unit</p> <p>Listowel – Minor Taxes, Debt Management</p> <p>Sarsfield Hse – Debt Management</p> | <p>Banking & Payment Accounting</p> <p>IT Developments</p> <p>Sarsfield Hse – Debt Management</p> | <p>VAT Modernisation</p> <p>VIMA</p> <p>Central Repayments Office - Disabled Drivers,</p> <p>Auto Exchange of Information</p> <p>MOSS/ IOSS</p> <p>VAT SME</p> <p>Mutual Assistance</p> | <p>Business Taxes Systems Support & Development,</p> <p>Central Excise ICT</p> |

Debt Management



Specialised Debt Management units for LCD, MED and high value Debt Warehouse customers in Business Division and Personal Division



Standard Debt Management units for Business Division and Personal Division customers.



Casebase of 1.7m cases, of which the vast majority are largely compliant.



Specialist units dealing with Egregious cases, Commonality cases, Phoenix cases and Insolvency cases (incl. Liquidations, Examinerships, SCARP, Receiverships, Bankruptcy and Personal Insolvency).

Debt Management - 1.7m cases

Compliant

File returns and pay on time

Notifications -
 Payment Requests / Estimates / Final Demands

Early engagement is key for best outcome

PPA options available

Tax Clearance

Debt Warehouse – 0% PPAs

Non-compliance

Escalate to Enforcement

Exemplary Enforcement

Risk tax clearance revocation

Risk PPA - Debt Warehouse 0% interest

PPA payment option not available

Interest charges on Late Payment

Non-Filer Programmes for IT & CT

Risk Compliance intervention

Compliance Rates

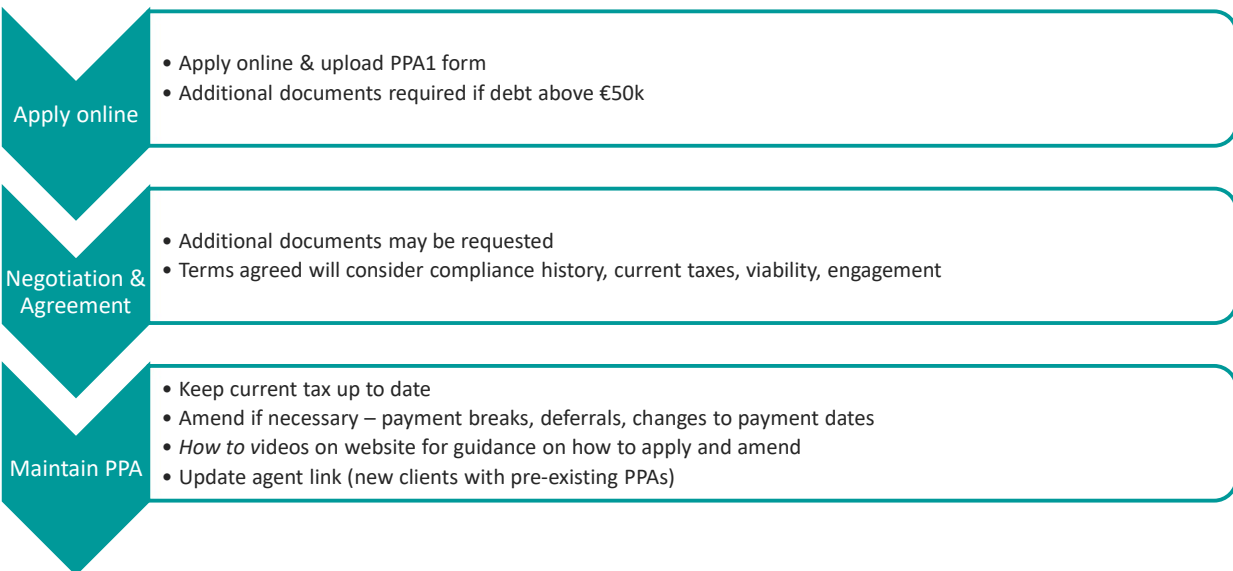
| August 2024 | Return / Payment Compliance | DM YTD | DM YTD +1 |
|-------------|-----------------------------|--------|-----------|
| | | 96% | 99% |
| | Large Cases | 96% | 99% |
| | Medium Cases | 92% | 98% |
| | Other Cases | 81% | 89% |

| Return / Payment Compliance by Division | DM YTD | DM YTD +1 |
|---|--------|-----------|
| Business | 84% | 92% |
| LC - HWI | 94% | 97% |
| LCD | 97% | 98% |
| MED | 93% | 98% |
| Personal | 93% | 96% |

Enforcement Proceedings



Phased Payment Arrangements



Tax Clearance



Retain tax clearance - keep tax affairs in order



To August 2024, 155,000 applications approved



Periodic review every 3 months (previously 6 months) – rescinded where compliance issues exist



Advanced notice of expiry of tax clearance – in development (incl. agent lists)

Debt Warehousing Scheme

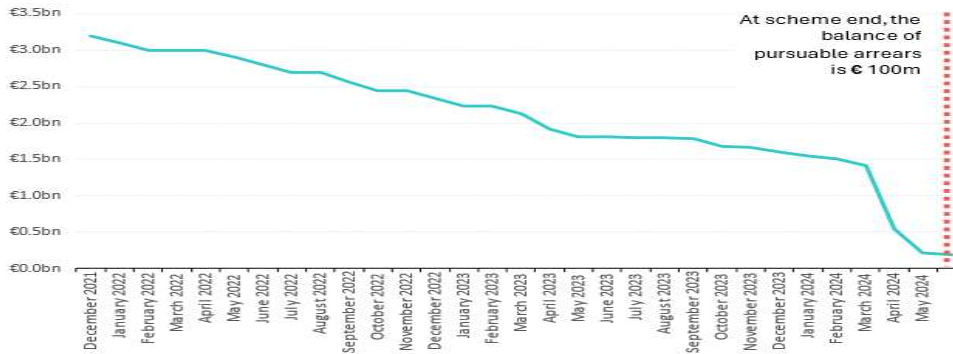
- Deferral of payment of tax debt arising in Covid years (primarily 2020 and 2021)
- Mainly VAT and Employers PAYE debt
- Tax Debt parked at 0% interest to end December 2022 (or end April 2023 for extended scheme) & 3% from January 2023
- Options – by 1 May 2024, pay in full or enter PPA
- Change - 0% Interest Rate announced early in 2024 for PPAs activated by 1 May 2024
- **Key Condition – file returns and pay current taxes on time, while maintaining PPA terms**
- Failure to engage by 15 May 2024 – benefit of 0% interest rate lost, standard interest rate applies with commencement of normal debt collection & enforcement proceedings

December 2021 – May 2024

Debt Warehousing Scheme



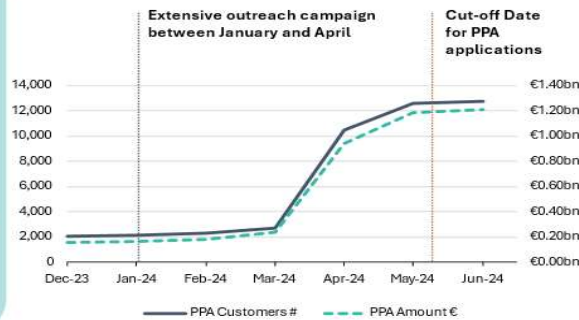
The span of debt warehoused from peak to scheme closure



Debt Warehouse - Phased Payment Arrangements

Phased Payment Arrangements surged to 12,747 covering Debt of €1.21bn

At 1 Jan 2024, there were just 2,116 PPAs in place, securing debt of €158m



31 August – 12,436 PPAs

Debt Warehousing - PPA Landscape

Mostly compliant

- Prompt monthly payment, retaining 0% interest rate, or
- Liabilities finalised in full
- Mix of PPA durations, debt value and debt type

Risk areas

- Payment of PPA but non-payment of current taxes as they arise
- Failure to pay both PPA and non-current
- Debt Warehousing PPAs being revoked
- All debt becomes liable to 8%/10% interest rate

Early engagement is key to avoid removal of 0% interest rate

Debt Warehouse – Non-engagers landscape

- August 2024 - €89m for @4,750 businesses, mostly Business Division customers
- Small cohort of high value debt cases
- Progress to date
 - Full payment
 - Phased payment arrangements at standard interest rates
 - Enforcement – action dependant on circumstances of business
 - Ceased businesses
 - Exemplary enforcement
 - Restructuring

Modernisation Programmes



CALL CENTRE



BANKING



VAT

Additional Information

- Letters of no objection
- DMS functionality enhancements
- Agent notifications in continued development (incl. final demands)
- Key TDMs in 2024 /2025
 - Flat Rate Farmer Refund Order
 - Agent Linking (after further practitioner consultation)
- Pay & File Dates
 - 14 November (ROS submission)
 - Reminder notices issuing this week

ITI & Revenue – Personal Division

24 September 2024

Niamh Behan, Principal Officer
Personal Division

Personal Division - 2024

- Personal Division Structure
- Overview of Personal Division – Case base & Service Delivery
- Local Property Tax/Vacant Homes Tax – LPT Compliance
- PAYE Developments - Enhanced Reporting Requirements
- PAYE – PAYE End Of Year Reporting (PEOYR)
- Compliance Branch – 2024 Focus
- BT, CAT & Stamp Duty – Self-assessed Branch



Overview of Personal Division – Structure

Assistant Secretary – James Twohig

Service to Support Compliance
Self-Assessment
BT, CAT and Stamp Duty
Branch
Niamh Behan

National PAYE Manager
Aisling Ní Mhaoileoin

National Vehicle Registration
Tax Service
PAYE Information,
Modernisation and Support
Paul Brady

Divisional Office
Nollaig Quinlan

Compliance Branch
Patrick M. O'Connor

LPT/VHT Branch
Elaine Byrnes
Katie Clair

Personal Division – Case base

- Individuals with Non-trading Income
 - Rental, Shares, PAYE Only Individuals, CAT, CGT, LPT, Stamp Duty, VRT
- Operational Policy for Case base – Service for Compliance
- Division - 6 Branches <http://whodoeswhat.gov.ie>
- 3.6m Live Cases
 - 3.5m Individuals 530k with a Business Taxhead
 - 2.7m with a PAYE employment/pension (with/without a Business Taxhead).
- Other Entity Types
 - 15k Companies
 - 15k Trusts
 - 5k Partnerships
 - 18k Unincorporated Bodies

- Charities – 7076
- Sporting Bodies – 2,977
- LPT Properties – 2,073,809
- VHT properties – 6,570
- Live employments – 3,880,615
- PAYE Employees – 2,756,104
- Trust Register – 12,199



Personal Division – Service Delivery



- Services Provided – Divisional & National
- PAYE, BT, LPT, CAT, Stamp Duty, VRT, MyAccount & Rannóg na Gaeilge
- Our Helplines – Calls Answered
 - 2023 1.15m
 - 2024 to date 810K+
- Correspondence Processed
 - 2023 1.92m
 - 2024 to date 1.24m+
- Public Office
 - 2023 79K
 - 2024 to date 54K+
- Outreach – In-person & Online
 - Community and Business Outreach events incl. National Ploughing, Over 65's, Ideal Home
 - Webinars / Podcasts
 - Schools Outreach – practical & useful information for those aged 16-20 & MyAccount

Local Property Tax

LPT - Compliance Strategy 2024

- Priority for H2 2024 - Compliance
- Focus on risks incl. valuation band verification & exemption reliefs
 - ❑ Increase payment compliance
 - ❑ Increased debt management options for LPT
 - ❑ Liabilities outstanding following the issue of final demand will be subject to standard debt collection measures, including sheriff & attachment



LPT - 2025

2025 is due to be a valuation year for LPT - all property owners will be required to revalue their property on 1 November 2025

Subject to Government Decision

Enhanced Employer Reporting - 2024

- 33 live webinars attracting over 25,000 attendees
- ROS Inbox notices sent to all Employers & Agents
- Over 60 external events with various stakeholders & representative bodies & monthly TALC Sub Committee meetings
- Notices issued to representative bodies & stakeholders along with the publication of multiple eBriefs
- Revenue website regularly updated - relevant documentation, instructional videos & FAQ
- ERR TDM updated regularly
- Regular meetings with software providers via the Service User Group & Technical Teams

Enhanced Employer Reporting

- Live since 1 January 2024

| Employers reporting ERR Payments | Employees in receipt of ERR Payments | Total Benefit Declared |
|----------------------------------|--------------------------------------|------------------------|
| 41,797* | 665,437 | €976,496,799 |

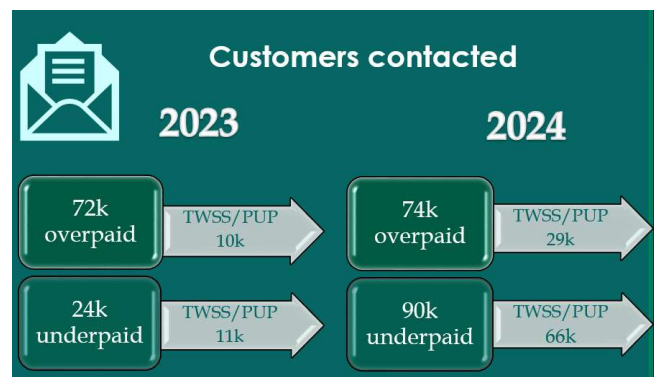
*Employing in excess of 2.4 million employees

- [TDM 38-03-33](#) - Returns by Employers in Relation to Reportable Benefits – Enhanced Reporting Requirements
- Revenue.ie - 'Employing People' - [ERR Frequently Asked Questions](#)

PAYE – Preliminary End of Year Strategy

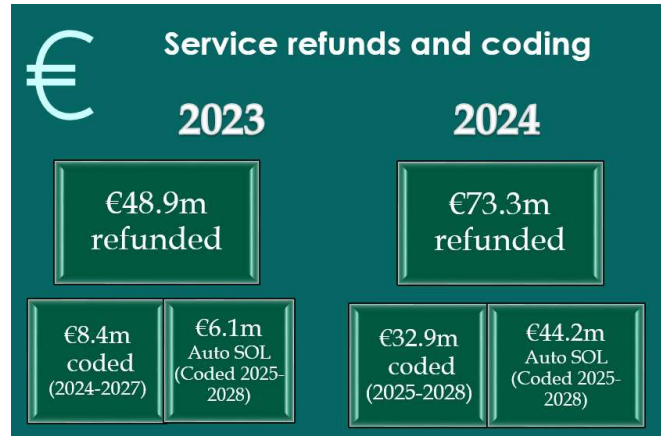
PAYE End Of Year Review (PEOYR)

- PAYE End of Year Review (PEOYR) - core part of the Division's activity each year together with the subsequent issue of Statements of Liability (SoL) in respect of PAYE taxpayers
- The project began in 2022 & has continued across 2023 and 2024
- Focus this year - cohorts with underpayments for 2020 who have not filed a return or been contacted to date
- Revenue issued targeted letters to PAYE taxpayers who, according to Revenue's records, had preliminary underpayments for 2020, and required them to file a tax return by a certain date to finalise their position



PAYE - PEOYR

- Large portion of underpayments may be due to payments of the Temporary Wage Subsidy Scheme (TWSS) and Pandemic Unemployment Payment (PUP)
- In the absence of a return - any underpayment arising is coded forward against tax credits available in future tax years via an Automatic Statement of Liability (Auto SOL)
- First Auto SOL for 2020 cases written to in 2024 ran on 9 September – liabilities coded forward from January 2025
- Currently reviewing all cases required to file for 2020 but have not yet done so - these will be Auto SOL'd before year end
- Important to note - these taxpayers can still file a return for 2020. They may have overpaid tax in one year which could reduce the underpayment



Compliance Branch - Our Focus

Compliance Branch – 2024 Focus



- Rental Income
- PAYE End of Year Reconciliation
- Share Scheme Compliance
- CRBOT - Trusts Register
- Employer Reporting Requirements
- Agent Compliance / Agent Quality
- High Value Credits
- Capital Taxes

ERR – Service for Compliance/Compliance 2025

- All employers making reportable payments - liable to report these on or before the time the payment was made. Where an employer fails to do so, they are not compliant and may be liable to penalties as provided for in the legislation.
- Revenue has operated a “Service for Compliance” approach throughout 2024, giving employers a generous opportunity to make whatever arrangements are necessary to comply fully with their obligations.
- Revenue expects that by now all liable employers will have put appropriate procedures in place to comply.
- From 1/1/2025, Employers found to have failed to comply, subject to normal compliance sanctions, including the application of penalties as appropriate.
- ERR however will form part of employer interventions post January 2025. ERR behaviour is an important risk indicator in relation to employer PREM behaviour and will be used to drive case selection for PREM interventions.


BT, CAT & Stamp Duty - Self-assessed Branch

BT, CAT & Stamp Duty – Self-assessed Branch

- Shares Schemes Project (National)
- Pay & File – BT & CAT
- Personal Division – Customer Centric Service Delivery
- Capital Taxes Modernisation – Service Delivery Model
- AI in Revenue - Exploring Opportunities



Cross Divisional - Share Schemes Group

- All Divisions
- National Compliance Project
 - CIF - Full Range of Interventions
 - RTSO Collected 
- Legislative changes – notable SA to payroll
- Forms, Systems, Data
- Risk Identification – **Yielding 80%+**
- Communications – Employees & Employers



Pay & File

- Annual Form 11 Tax return - file anytime 1 January to 31 October
- Extension filing date is usually granted for persons who both pay and file using ROS – this year it's Thursday 14 November 2024
- TDM 38-06-01A – ROS Pay & file Useful tips
- Digital Certificate – check in advance to ensure you can access ROS
- ROS Cert. Renewal – if prompted, renew at login (save backup cert.)
- Client List – ensure up-to-date, 2/3 work days for link to be recorded
- ROS Offline Application is NOT available for Form 11 2023 – filers access an offline version using the Return Preparation Facility
- Real Time Credits - ensure Real Time Medical Expenses claimed via Receipts Tracker are incl. on Form 11 to avoid underpayment
- Local Property Tax compliance - address BEFORE filing

Pay & File

- If a client recently changed banking provider, ensure you have updated bank account details
 - ROS Debit Instruction (RDI), Direct Debit Instruction, Refunds in ROS
 - Since 1 October 2023 Payment by debit/credit card - we no longer accept commercial credit cards
- RDI – should be in place in advance of due payment date
 - Short delays in processing payments at peak filing times
 - Receipts are issued when payment instructions are effected
- Complete Statement of Net Liabilities (SNL) with Form 11
- Reminder - 'spouse details' in joint assessed cases
- Expression of Doubt: 'Follow-up required' sub-panel, advises filers to make contact using MyEnquiries
- Ensure that the election for the basis of assessment is done on time (in accordance with the legislation)
 - Where Revenue has pre-populated the BoA of a customer, and a customer changes it, **Warning message:** 'You have changed the Basis of Assessment from that held on Revenue records.'
 - An election for Separate Assessment, or to opt out of Separate Assessment, must be made by 1 April in the year of assessment
 - An election for Separate Treatment, or to opt out of Separate Treatment, must be made before the end of the tax year.

Pay & File - CAT Form IT38

- IT38 is now available in the Return Preparation Facility (RPF)
 - ROS offline can still be used, however, this system will be not be supported or updated and will eventually be phased out.
- Please double check all PPSNs before filing or making a payment. Your own PPSN or dummy PPSNs should **not** be used.

Forms Available in the Return Preparation Facility

- Stamp Duty
- Form 11 2020, 2022, 2023
- Form 1 (Firms) 2022, 2023
- Form 1 (Trusts and Estates) 2022, 2023
- CT 1 2022, 2023
- IT38
- ROM1

Personal Division – Customer Centric Service Delivery

eSARP

- Detailed Review & Analysis – ‘Customer Centric Redesign’
- Excellent engagement with ITI reps/Representative Groups
- eSARP Launched 1 January 2024
- Fully Aligned with Legislative Requirements
 - Improved processing timelines for SARP applications
 - Reduced error rates resulting in less contacts – Customers & Revenue
 - SARP refund applications processed faster
 - Increased oversight and clarity on approval process through the eSARP portal



Outreach Over 65's ‘All you need to know about Tax’

- Research & Analysis – Segmentation
- Multi strand approach
 - ‘National’ in person events
 - ‘Life Events’ - tailored communications & supports
 - Collaborating to Support Citizens – DSP, Age Action, Citizens Information, Law Society



Capital Taxes Modernisation – Service for Compliance (SfC)

- Our Services – Customer Centric Design & Delivery
- CAT & Stamp Duty
 - Review of Service Delivery, Service Policy & Systems
- Commonalities – Customer Type, Property, Life Events
- Identifying ‘Pain Points’ – For Customers, Agents & Revenue
- Goal – Improved Service Delivery Model
- Goal – Improved Data, Risk Identification & Referrals
- Next Step - SfC Capital Gains Tax
 - Research & Analysis Underway
 - Welcome Your Views



AI in Revenue – Exploring Opportunities



- Query Classification - using Natural Language Processing (AI/NLP)
 - Used in MyEnquiries to classify and internally route T/P queries to the most appropriate team for working and replying.
- RevAssist – using Generative AI/ Large Language Model technology (AI/LLM).
 - Used internally for staff to query all the available Tax & Duty Manuals for a summary response plus direct links to the full documents.
 - Staff use it for research purposes only and not for forming direct replies to queries.



Currently being worked on

- TDM generation - using Generative AI/ Large Language Model technology (AI/LLM). Used internally to generate TDM manuals from Legislation and supporting notes. Intended to produce drafts of TDMs for further refinement by subject matter experts.
- Summarisation - using Generative AI/ Large Language Model technology (AI/LLM). Used internally to generate high level summaries of documents, court judgements etc. Intended only as high-level summaries, staff are advised to refer to the full original documentation for detailed analysis



Important to Note

- All the above examples have a ‘human safety net’ involved. None are making “decisions” about T/P cases.

ITI & Revenue Branch Network – Business Division Update

24 September 2024

Breda Martin, Principal Officer
Business Division

Topics

1. Overview of Business Division – Case Base
2. Business Division Structure
3. Business Taxes: Service to Support Compliance
4. Business Division: Audit and Compliance Activity
5. Excise
6. Engagement

Overview of Business Division – Case Base

Assistant Secretary – Noel Brett

Case base: **1,089,089** taxpayers

Business Division is responsible for:

- Individuals with either Case I or Case II income and related trading or professional partnerships with average turnover up to €8.8 million;
- Companies carrying on a trade or profession and their subsidiaries who have an average turnover of up to €8.8 million;
- Proprietary directors of Business Division Companies;
- Cases with a live VAT RCT or C&E registration.

Business Division contains 11 Compliance Branches, 2 Service Branches, a Risk Management Branch and a Divisional Office Branch.

Overview of Business Division - Structure



Business Taxes – Service to Support Compliance (Stats to 31/08/2024)



National Employer
Helpline

- 28,319 calls received.

Business Taxes
Service
IT/CT/CGT/RCT/VAT

- BT 1890 – 136,082 calls received.
- My enquiries – 327,505 items received.

Revenue File Transfer System

- MyEnquiries must be used as the default method of correspondence.
- If data is being transferred or if an inbound attachment is too large for MyEnquiries, the agent or taxpayer should submit via RFTS.
- Revenue File Transfer System (RFTS) is a secure facility used by Revenue to exchange files with third parties.
- Once an external user has been set up with an account, any Revenue staff member can send them a package via RFTS.

Business Taxes – Service to Support Compliance

VAT REGISTRATIONS

- Irish Tax Review article “VAT Registrations: Practical Challenges and Pitfalls” – Issue 2 2024.
- VAT applicant screening to ensure VAT numbers are to accountable persons only.

No. of Registrations YTD 2024

| | |
|------|---------|
| PAYE | 134,788 |
| IT | 43,400 |
| VAT | 19,932 |
| CAT | 18,636 |
| PREM | 15,958 |
| CT | 14,940 |
| RCT | 11,057 |
| CGT | 4,029 |
| DWT | 1,501 |

Payroll Compliance

PMOD Compliance to 31 August 2024

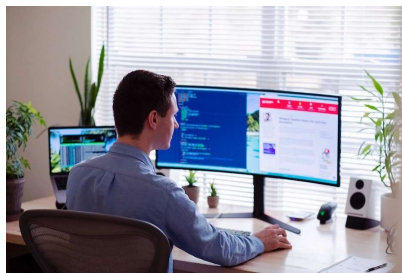
| | Business |
|-----------------------|-----------------|
| Employer Count | 168,191 |
| Submission Count | 3,813,359 |
| Payslip Count | 23,940,520 |
| Correction Count | 286,358 |
| Invalid Payslip Count | 99,163 |

NEH Compliance

- Level 1 Compliance Letter regarding late filing of payroll returns.
- Need to file 'on or before' the payment date. 25% unaware.
- Next phase will focus on employers using an incorrect RPN.



Audit Compliance Activity



Finalise EWSS Compliance

Payroll Compliance

Employee Share Scheme

VAT Compliance & VAT Fraud

Sectoral Projects

RCT Compliance

Extraction Fraud

R&D Cases

CAT Compliance

C&E Compliance and Control incl. SFCT and SSdT

Excise Control

Unlicensed Trading at 31 July

| | Unlicensed | New Applications | Total Unlicensed |
|-------------------|------------|------------------|------------------|
| Fuels | 282 | 109 | 391 |
| Wholesale Dealers | 165 | 56 | 221 |
| Amusements | 70 | 4 | 74 |
| Alcohol licences | 585 | 468 | 1053 |
| Gaming | 26 | 4 | 30 |

Excise Compliance

- Unlicensed Trading – outdoor campaign, detections, summary referrals.
- Gaming and Amusement Licences
- ROM1 Return Filing
- Misclassification of motor vehicles for VRT and VAT
- Solid Fuel Carbon Tax (SFCT)

Excise Fraud

Alcohol Fraud

Mineral Oil Fraud

Misuse of HVO

Revenue approach

- Cross divisional collaboration to identify fraudulent supply chains.
- Intense scrutiny of applications.
- Knew or ought to have known.

Trader Responsibility

- Due Diligence.
- Assess the integrity of the supply chain.
- Establish the bona fides of the transaction(s).
- Consult with dedicated Excise Control Officer.

Co-operation and Engagement

- Data quality on returns.
- Full and timely engagement:
 - Escalation of intervention type.
 - Increase in penalties.
 - Use of powers e.g. s.900, s.906A.
 - Summary referrals.
- Revocation of TAIN.

Presentation Topics

- Overview of MED
- MED Structure
- MED Sectoral Compliance Projects
- Sugar Sweetened Drinks Tax (SSDT)
- International Taxes Compliance
- EU Cross-Border Payments Reporting (CESOP)
- RTS Update
- R&D New rules and related issues
- Defective Product Concrete Levy (DCPL)

Overview of MED

MED Assistant Secretary: Orla Fitzpatrick.

Divisional Office, 10 Compliance Branches and RTS.

Responsibility for

Individual Companies or Groups
with turnover > €8.8million.

Proprietary Directors of MED
entities

Individuals- net asset worth -
€10 -€20 million

MED Case base as of Sept 2024:

103,800 live cases including 93,722 companies and 9,341 individuals. The case-base includes 2,779 corporate groups comprising 19,055 taxpayers.

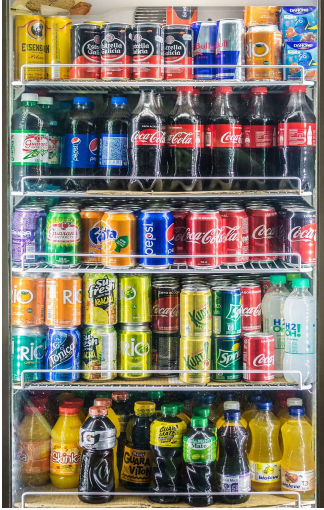
Orla Fitzpatrick- Assistant Secretary.

| | | | |
|--|---|--|--|
| Divisional Office Sean O' Rourke | Accountancy, Legal & HWI Martina Mulligan | Agriculture, Health & Tourism Brian O'Rourke | Construction Maurice Priestly |
| IT, Science & Finance Breda McCarthy | Manufacturing Olivia Phelan | Motor, Transport & Utilities Paul Kennedy | Non-Resident Online Business Enda Malone |
| Public Admin Nuala Flynn | Retail Carol O' Sullivan | Wholesale Eve Arrowsmith | RTS Carol Durac |

Overview of MED Sectoral Compliance

- Emergency Accommodation/Direct Provision
- Nursing Home/Care Facilities
- Utilities/Wind Farms/Renewables
- Misclassification of Employment
- Knowledge Development Box

Sugar Sweetened Drinks Tax



- Applies on the first supply in the State.
- Added sugar and a total sugar content of five grams or more per 100 millilitres & certain categories of plant protein drinks containing milk fats.
- Issued circa 160 Level 1 Self-Review letters to unregistered traders.
- Followed up with a L2 Compliance Campaign

International Taxes Compliance



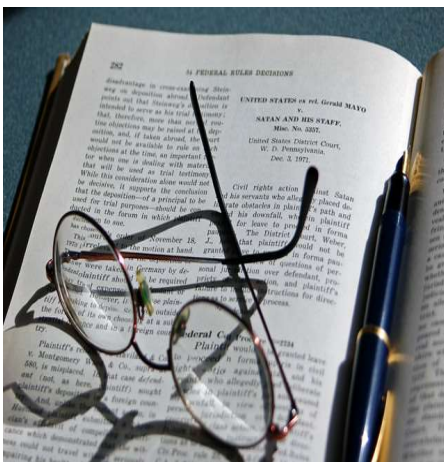
- Country-by-Country Reporting
 - Quality Assurance Checks
 - Non-registered Entities
 - Non-filer programme
- AEOI Compliance
 - Quality Assurance Checks
 - Non-filer programme
- DAC 6 Outbound Filings

EU Cross-Border Payments Reporting (CESOP)



- From January 2024, Payment Service Providers (PSPs) are required to submit data on cross-border payments.
- Registration opened on 1 February 2024.
- Deadline for Quarter 2 filing passed on 31st July.
- Updates to XSD, XML schema and Validation Modulators are expected to be released by the EU Commission in Q3 and Q4.
- Penalty provisions will be included in Finance Bill 2024.
- Revenue CESOP Webpage available at <https://www.revenue.ie/en/companies-and-charities/international-tax/cesop/index.aspx>

Revenue Technical Service Update



Research Webinars – 26 & 27 November 2024

- Raise awareness around the RTS offering.
- Encourage higher-quality submissions to ensure more effective and efficient handling of complex tax technical queries.

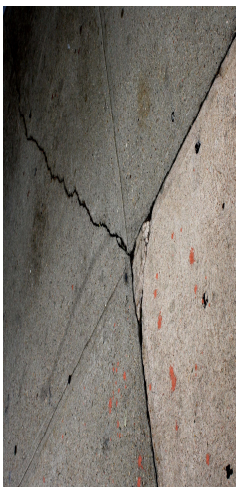
R&D Credit – new rules



Accounting periods beginning on or after 1 January 2023 must claim under 766C 'new' rules for current year R&D credits.

- Grant figures omitted from the CT1
- Carry forward amounts
- Where 2023 is the second year of claim under S766C, ensure the second instalment offset/repayments screens are completed correctly.
- The 2023 self-assessment panel does reflect the 766C repayable amounts claimed.
- Two calculate buttons on the S766A panel need to be pressed in order for figures included in S766 to flow through to the computation.
- Error where the expenditure breakdown provided in the S766C panel does not equate to the credit claim at 25%.

Defective Concrete Product Levy



- Introduced Finance Act 2022 - Part 18E & Schedule 36 into the TCA 1997.
- Levy applies to first supply of certain concrete products on, or after, 1 September 2023.
- Rate of 5% - Open Market Value of concrete product on first supply.
- FA 2023 – excluded ready to pour concrete used in the manufacture of pre-cast concrete products and repayment scheme.
- Compliance Activity in first six months - validation and release of PCPM repayment claims.
- Compliance activity remainder of 2024 – a data driven approach to risk assessment.

ITI/Revenue Branch Network Webinar – 24 September 2024

