

ITI & Collector General Division

24 March 2025

Collector General's Division

Collector-General's Division

				Joe Howley				
				Collector-General				
Caitriona O'Connor	<u>Davena Lyons</u>	Diarmuid Farrelly	Elaine Byrnes	Geraldine Hegarty	Joe McCormack(A)	Karen Dunne	<u>Maureen Marray</u>	Paddy Purtill
Divisional Office, Debt Management 6, 7, 22 & 24, Training, LAN Management, Newcastlewest	VAT Modernisation, VAT Repayments (Registered and Unregistered), CG's Customer Services Call Centre	Business Tax and Excise Systems	MIS (Management Information Services), Debt Management 11, 13, 14, 18 STTU (Services & Transactions Taxes) Listowel Office	Enforcement Management, Technical Services, Debt Management 4, 5, 15, Mutual Assistance-Debt Collection, Central Repayments Office	Nenagh, Debt Management 10, 12, 16, 17 & 21, CREST, DMTF, Inward Processing Unit, Tax Clearance; DWT and Int Claims	EU VAT Modernisation	Banking & Payment Accounting, IT Developments, Debt Management 1, 19. 26 & 30; Direct Debit/Banking Modernisation	Insolvency, Dedicated Enforce- ment & Dedicated Pursuit Units, Debt Management 3, 8, 9 & 23 Kilrush

Banking Modernisation

Phase 1 - July 2025

- New Payments Hub to centralise all payments and banking services
- New look screens to manage bank account details and Direct Debit mandates
- New payment activity screen to look up payments processed, unpaid, scheduled
- Extension of Variable Direct Debit option to VAT customers.
- DD arrangements for Preliminary Income tax transition to new Payments hub
- Cessation of Fixed Direct Debit scheme for PREM and VAT customers

Phase 2 - Q1/Q2 2026

- Integration of remaining Direct Debit arrangements onto Payment Hub LPT, VHT, NLWT, C&E taxes
- Redesign ROS RDI and Single Debit instructions replace RDI with VDD for recurring payments, SDI continues

Future Phases

- Potential to onboard further taxes onto Direct Debit such as RCT
- Expand payment offerings in digital payments QR codes, open banking, request to pay (RTP) facilities
- Align with implementation of EU regulatory payments framework

ROS Developments 2025

- E-linking (March)
- CT1 2025 (April)
- Form 11 2024 (June enhancements)
- Form migration to RFP
- Form 11 2025
- CT1 simplification enhancements for CT1 2026
- RICT simplification (dependant on development capacity)

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

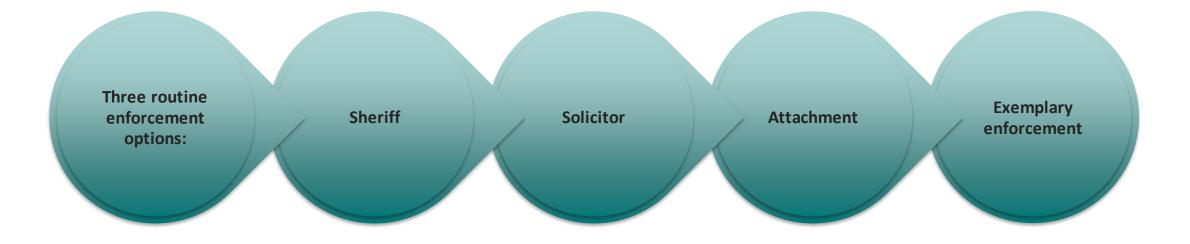
Escalate to Enforcement Exemplary Enforcement Risk tax clearance revocation Risk PPA - Debt Warehouse 0% interest PPA payment option not available Interest charges on Late Payment Non-Filer Programmes for IT & CT Risk Compliance intervention

Compliance Rates

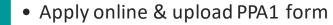
December 2024	Return / Payment Compliance	DM YTD	DM YTD +1
Lar	ge Cases	96%	99%
Medi	um Cases	93%	99%
Other Cases		83%	91%

Return / Payment Compliance by Division	DM YTD	DM YTD +1
Business	84%	93%
LC - HWI	96%	98%
LCD	97%	99%
MED	94%	98%
Personal	93%	98%

Enforcement Proceedings



Phased Payment Arrangements



Applyonline

Agreement

Maintain PPA

• Additional documents required if debt above €50k

- Additional documents may be requested
- Negotiation & Terms agreed will consider compliance history, current taxes, viability, engagement

- Keep current tax up to date
- Amend if necessary payment breaks, deferrals, changes to payment dates
- How to videos on website for guidance on how to apply and amend
- Update agent link (new clients with pre-existing PPAs)

Debt Warehouse Scheme – end of 2024

- At its peak in January 2022, almost 105,000 customers had warehoused circa €3.2 billion debt, the vast majority of which related to VAT and payroll taxes.
- 93% of warehoused debt has been either settled or secured in a PPA.
- €172m deemed uncollectable debt for reasons such as liquidation, examinership, bankruptcy etc.
- €54m pursuable arrears.
- 11,399 active PPAs of which over 94% are expected to be completed within the next 5 years.
- 97% of PPAs covering warehoused debt are being honoured through monthly payment commitments.

Tax Clearance



- Retain tax clearance keep tax affairs in order
- In excess of 250,000 application in 2024 and over 42,000 in 2025
- Periodic review every 3 months (previously 6 months) rescinded where compliance issues exist

~	-1
~	-
×.	_
~	_

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