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

10 March 2025

Irish Tax Institute Offices, Longboat Quay, Dublin 2

1. Overview of MED

Revenue provided an organisation chart of the Senior Managers in the Division (available at Appendix 1 **here**). MED consists of 12 Principal Officers (POs), with 451 staff across 28 locations. Blended working arrangements are in operation, with office attendance determined by business needs. There has been a significant increase in outdoor compliance activity by MED over the last year. Attracting and retaining staff remains a challenge in a competitive work environment.

MED's case-base consists of 107,000 live cases, including 78,000 non-resident cases. (Post-Brexit, Ireland has 72% of non-Union taxpayers in Europe). There are 2,546 corporate groups and 14,614 group entities and 10,200 individuals/proprietary directors in the case-base, with 1,000 individuals classified as High Wealth Individuals.
MED cases account for approximately €33 billion in net tax receipts for the Exchequer. PAYE/PRSI/USC (i.e. PREM) accounts for 60% of the tax collected, VAT 20% and Corporation Tax 6%.

Initially, 5,000 MED cases applied to participate in the Debt Warehousing Scheme, with the potential warehousing of €5.5 billion. Currently, 685 MED cases have warehoused €393 million of tax debt, with 95% making payments via Phased Payment Arrangements (PPAs). There is a low failure rate for PPAs. Taxpayers not meeting their obligations under a PPA are subject to standard debt collection procedures.

Tax appeals relating to the MED case-base have reduced significantly over the last five years. MED has 217 tax appeals on hand which equates to €63 million of tax in dispute. This is a reduction of 32% compared to 2019. Both the Tax Appeals Commission and MED are dealing with tax appeals on a current year basis. Hearings are scheduled and determinations published more quickly now.

MED closed 7,500 compliance interventions in 2024, yielding €132 million and opened 6,500 new compliance interventions. Level 2 interventions (i.e. Risk Reviews and Audits) represent 14% of interventions initiated. MED adopts a group-based approach to interventions.

MED allocates its resources to ensure there is sufficient coverage across the sectors in the case-base, while also ensuring resources are deployed to the most egregious cases. MED has used profile interviews extensively to gain an understanding of the key segments in its case-base.

Since 2019, technical queries to the Revenue Technical Service (RTS) have decreased, indicating reduced engagement from taxpayers/agents. Consequently, MED held information webinars on RTS in November 2024 to highlight the service. In 2019, 600 technical queries were submitted to RTS compared to 358 in 2024. RTS closed 364 technical queries in 2024. Response times for RTS queries have improved but remains longer than Customer Service Standard of 20/25 working days (with RTS response time averaging 77 days).

MED is the business owner for Residential Zoned Land Tax (RZLT) and has deployed significant resources to the implementation of RZLT, with the registration portal open from 1 February 2025. The Division is also business owner of the Central Electronic System of Payment Information (CESOP) and has responsibilities in relation to the Enhanced Reporting Requirements (ERR) regime, Angel Investor Relief and the Digital Games Tax Credit.

Two MED Branches have been reconfigured to align more closely with similar LCD Branches. The Financial Services Branches have moved to the newly named High Wealth, Financial & Professional Services Branch. The other newly configured Branch is ICT, Science & Publishing. Some caseworkers have also transferred with the Branches.

2. MED Sectoral Branches – Priority Areas of Focus

<u>Wholesale Branch</u>

This Branch operates from four locations i.e. Dublin, Limerick, Waterford and Sligo. It contains 370 groups which cover a wide range of sectors including wholesalers in food, beverage, clothing and textiles, fast-moving consumer goods. It is a compliance-led Branch with compliance interventions initiated at all levels in the Compliance Intervention Framework (CIF). A significant number of Level 2 interventions are conducted by way of Risk Reviews. The number of Level 3 interventions (i.e. investigations) is increasing.

PREM compliance remains a priority including taxable benefits (preferential loans, BIK on cars) and tax-free expenses. The Branch has identified instances of insufficient documentation to support the payment of tax-free travel and subsistence expenses.

Areas of focus include Mineral Oil Tax, Solid Fuel Carbon Tax (SFCT) and Sugar Sweetened Drinks Tax (SSDT). Revenue activity will focus on identifying those who have failed to register and compliance by registered persons. Some Level 2 interventions will be initiated in 2025.

Correct application of the VAT rates remains an area of focus.

The Branch requests that practitioners provide timely responses to Revenue during interventions and supply the information in the requested format, such as, in eAudits. Revenue is also identifying incomplete disclosures. Practitioners can contact the Branch for clarification if a Level 2 intervention letter is issued.

Retail Branch

This Branch has five Assistant Principals (APs) and consists of 385 groups. The focus on e-commerce, Import One-Step-Shop (IOSS) and OSS receipts has increased. Following Brexit, several UK retailers continue to have issues with their supply chains. The Branch closely collaborates with customs, together with MED Mineral Oil Tax and excise activity. The Branch coordinated the SSDT project and expects the initiation of more Level 2 interventions over the year ahead.

PREM compliance is an area of ongoing focus. This activity includes Risk Reviews of the loan balances of directors, with 100% of cases to date yielding. This area will continue to be a focus in interventions.

Activity in relation to VAT rate misclassification will also continue.

eAudit is an integral part of the Branch's operations. A detailed overview of the data files and software used by the business is undertaken in the initial part of the eAudit, via a Microsoft Teams meeting. This may be followed up by an onsite meeting, if necessary. Businesses may need to have their software personnel present at the meeting. Revenue may need to conduct data verification checks to establish a control file. Revenue confirmed that this process does not affect a taxpayer's right to make a prompted qualifying disclosure, which remains available until the intervention begins.

Motor, Transport & Utilities Branch

The Branch is based in four locations with approximately 3,000 live cases and approximately 287 groups. Motor transport represents 40% of the case-base. The balance of the case-base includes freight /haulage, waste management, electricity and telecommunications. Compliance interventions are initiated at all levels in the CIF. Level 2 interventions are primarily desk-based Risk Reviews. PREM compliance is a particular focus e.g. BIK, directors' loans and misclassification of employees.

The Branch also has four AP led Customs and Excise teams (i.e. 2 customs and 2 excise). Activity includes post-clearance checks. interventions and Audits. Post-Brexit, supply chain issues continue to generate a significant customs duty yield. The issues arising include the incorrect application of preferential origin (particularly in the case of motor cars), absence of appropriate documentation, and issues for excise traders. The Branch interacts with the Wholesale and Retail Branches and with Investigations, Prosecutions and Frontier Management Division. Mineral Oil Tax and alcohol warehouses with duty suspended is also an area of focus. 120 staff in total work in these Customs and Excise teams.

High Wealth, Financial & Professional Services Branch

The remit of this Branch includes firms in the accounting, legal, financial services and other professional services sectors. The case-base also includes high wealth individuals with an estimated worth of €10 million to €20 million. Taxpayer behaviour dictates the Branch's approach to compliance. The Branch makes use of data analytics to better target its interventions. Areas of focus include disposals and use of CGT losses, Case V expenses, connected party transactions and VAT deductibility in financial services.

The Branch has been engaging with EU auditors in respect of compliance checks on DAC6 returns. A compliance programme was initiated consisting of profile interviews with some returns refiled following this engagement. In 2025, Level 1 compliance intervention letters will issue where Revenue has identified poor quality data e.g. in the disclosure name and description including the summary and the reference to the national statutory provisions, amounts, or relevant hallmarks or taxpayers are omitted. Revenue will use data analytics to identify data quality issues and to encourage intermediaries to self-correct and refile, where issues are identified.

Practitioners queried the level of detail expected in the DAC6 return, considering the summary box on the return is limited to 400 characters. Revenue noted some summaries only contain 10 characters and it will focus on these cases first. In addition, if no relevant national provision applies the return should state that fact. Revenue has observed that the quality of returns has improved considerably, following the recent Level 1 compliance checks.

The Branch is reviewing DAC2 returns and conducting profile interviews to assess due diligence and internal controls around return completion. Data quality issues include missing PPSN/TIN or date of birth details. Warning letters have been sent to non-filers, and fixed penalties will apply from 30 June.

ICT, Science & Publishing Branch

There are 1,200 companies in the Branch's case-base and four APs assisting the PO. The Branch is closely aligned with ICT Branches in LCD. It conducts interventions at all levels of the CIF. Where specific risks are identified, a Level 2 or Level 3 intervention is initiated.

In 2025, payroll/PREM risk will be a substantial area of focus. For example, the tax treatment of directors' loans, BIK on company cars, staff entertainment, share-based remuneration, tax on inbound assignees.

Transfer of IP, the KDB, section 291A claims, the R&D Tax Credit and non-filers will continue to be areas of focus considering the make-up of the case-base. Tax Relief at Source (TRS) on medical insurance which is not remitted will also be examined.

In relation to VAT, Revenue has identified instances where a section 56B authorisation has expired yet the supplier continues to zero-rate supplies.

The EU is monitoring the operation of KDB regimes in Member States. Detailed back-up is required to support a relief claim and should be provided on a timely basis, if requested. Issues identified with 2024 claims include treating all income as qualifying when the income does not solely relate to a qualifying asset; not including acquisition costs; understating expenses. Uptake of the KDB remains low.

Revenue continues to identify errors in R&D Tax Credit claims in Forms CT1. These include claiming relief under the incorrect sections of the legislation (e.g. sections 766/766A instead of sections 766C/766D TCA 1997); attempting to claim accelerated payments relating to 2022; the carry forward of non-payable credits and inaccuracies in the amount carried forward e.g. evidence of double claims for relief. Revenue asked that agents and taxpayers pay careful attention to the amounts carried forward to ensure the figures are accurate and double claims are not made. Other issues arising include the failure to specify how any excess is dealt with i.e. repaid or by way of an offset. A subsequent request cannot be made to alter the option chosen.

In addition, a breakdown of the expenditure (i.e. machinery and plant, emoluments and remaining qualifying expenditure) must be provided in the section 766C panel. Completion of these fields is a legislative requirement to submit a valid claim, however, in some instances the fields are left blank. Revenue has requested that agents correct the returns when such errors are identified by the Branch.

Other issues identified include a failure to complete the subcontractor related field, and the failure to deduct grants. During interventions, Revenue has also identified issues with the records to support staff costs on R&D activity, for example, the absence of time sheets. Revenue requested that filers pay particular attention to the accuracy and completeness of R&D Tax Credits claims in CT1 2024.

The Institute noted the usefulness of the **R&D Corporation Tax Credit Update Note** Revenue provided in 2024, which the Institute made available to its members to help avoid common errors and queried whether an eBrief or similar communication would be helpful. Revenue is considering additional communications to support accurate completion of R&D Tax Credit claims.

Construction Branch

This Branch deals with 5,761 active customers including proprietary directors. The Branch has 60 Staff including eight APs and is based in five locations. The Branch also has national responsibility for Residential Zoned Land Tax (RZLT). Areas of focus for the Branch include real-time risk, primarily in relation to PREM, VAT and RCT.

The Branch will continue to focus on payroll taxes in 2025 (including misclassification of employment); RCT and reverse charge VAT. The Branch will also continue to work closely with LCD's Property, Construction and General Manufacturing Branch. The LCD case-base includes large international developers, while MED deals with large /medium sized domestic subcontractors, which may result in overlapping interests in significant infrastructure projects. Taxpayer behaviour determines Revenue's approach under the CIF. Revenue has a keen focus on very large infrastructure projects that are publicly funded examining issues, such as, misclassification of employees, taxation of emoluments including correct application of the 'country money' provisions.

RZLT is a land activation measure in the Government's "Housing for all" plan, not a revenue-raising measure. An RZLT TALC subgroup was formed to address administrative aspects of RZLT as it beds down. This subgroup reports into the TALC Direct/Capital Taxes Sub-committee.

1 April is the final deadline for landowners to apply to their local authority to seek rezoning of their land if it is included on the 2025 RZLT maps. This final opportunity for affected landowners was provided for in Finance Act 2024. 1 April is also the deadline to apply for rezoning of land included on the provisional RZLT map for 2026. The RZLT registration system went live at the end of January. A number of Tax and Duty Manuals (TDMs) were published covering tax technical and operational issues.

The RZLT return will be released at the end of March, with the first return filing date arising on 23 May 2025. Revenue will be examining opportunities for communication about the RZLT return, once the 1 April deadline for rezoning requests has expired. Revenue is open to engaging with the Institute and other parties on outreach activities after 1 April.

Public Administration Branch

The Branch has a stable case-base consisting of entities in the health and education sectors, government departments and agencies, with four AP led teams based in three locations. Many of the interactions with the case-base relate to customer service related matters. For example, addressing queries relating to the introduction of a new payroll or financial system, merging PREM numbers, payroll issues related to internal reorganisations.

Level 2 compliance interventions are undertaken (both Audits and Risk Reviews). PREM is an area of focus including misclassification of employees; the payment of tax-free travel and subsistence expenses (with a focus on the maintenance of supporting documentation); BIK, and the tax treatment of office holders. Regarding VAT, issues examined include VAT deductibility; application of the appropriate VAT rates and VAT postponed accounting. In the context of large scale capital projects, RCT and reverse charge VAT is examined.

The Branch continues to pilot the operation of a Cooperative Compliance Framework (CCF), similar to that operated by LCD, within a small number of public bodies.

Manufacturing Branch

The Branch case-base consists of 500 groups made up of 3,500 trading companies across 50 sectors and the proprietary directors of these companies. There are five AP led units. The Branch is closely aligned with the Life Sciences and the Property, Construction and General Manufacturing Branch in LCD. Areas of focus include R&D Tax Credit claims, KDB (with all KDB claims reviewed in detail). Most interventions are initiated as Level 2 interventions except for R&D Tax Credit checks (conducted as Level 1 interventions). Supply chains; misclassification of employment' 'country money'; uses of capital allowances and losses and non-filers for Corporation Tax are also a focus for the Branch.

Approximately 90% of audits are conducted onsite. Revenue reiterated the importance of a disclosure being full and complete to be a qualifying disclosure. Revenue is identifying instances where there is a significant uplift in yield when a disclosure is examined. During interventions, Revenue has also identified insufficient record-keeping relating to travel and subsistence expenses, credit card payments, 'country money', the absence of linking documents.

R&D Tax Credit claims are an ongoing area of focus, with issues identified relating to deduction of grants, subcontractors, the 'accounting test' and documentation to support R&D Tax Credit claims. The Branch's examination of claims for Retirement Relief has identified instances where the criteria in the legislation for relief are not met (e.g. the shareholding requirement).

Response time to Revenue queries over the course of an intervention is a key area of focus. Revenue wants to avoid multiple follow up requests for information and requested the prioritisation of audits to expedite the process. To ensure information is not sent to Revenue on a piecemeal basis, starting from September, the Branch intends to visit a business to collect the information sought, if required.

Agriculture, Health & Tourism Branch

Approximately, 500 groups are within the case-base of the Branch amounting to 3,500 companies, managed by 40 staff. The case-base is varied and includes farming, fishing, healthcare, hotels, entertainment, national sporting bodies, film production, cinemas, bookies, direct provision and emergency accommodation etc.

The Branch has national responsibility for the Film Tax Credit, the Digital Games Tax Credit, Angel Investor Relief. Claiming Angel Investor Relief is a two-step process with applications made to MED and subsequently to Enterprise Ireland.

Similar to the other MED Branches, PREM compliance is an area of focus, for example, BIK, credit card payments, staff accommodation, balances on directors' loans and close company surcharges. Regarding the healthcare sector, areas of focus include reverse charge VAT.

Revenue has also identified instances where the appropriate section 434(3A) election was not made on the Forms CT1 and instances where dividends received are not being declared.

The Institute highlighted feedback from members on issues experienced when completing Forms CT1 in 2024 for section 434(3A) elections. Members had reported that a commercial software product used to prepare Forms CT1 did not permit the making of the election on the recipient company return (only in the Form CT1 of the company making the distribution) and the provider had indicated in guidance to their clients that this amendment was made on foot of guidance from Revenue. In some cases, filers included the election on the Notes of the Form CT1 of the recipient company to ensure an election was made on both parties' returns.

The Institute had asked Revenue at the TALC Collections Sub-committee in June 2023 on whether it was necessary to make the election on the tax returns of both the paying and recipient company. The panel for making an election on the Form CT1 was revised in 2021 to require the Tax Reference Numbers of both the payor and recipient to be supplied. The accompanying text in the panel had been altered and its wording could suggest that only the paying company needed to complete the panel on the return. Revenue confirmed at TALC Collections that the amendments made in 2021 did not alter the requirement that both companies must make the election on their respective returns (as outlined in the **Tax Matters Relating to Companies Act 2014 TDM**).

In September 2024, the Institute reminded members in TaxFax of the clarification received from TALC on making a joint election under section 434(3A) and subsequently contacted TALC Collections Revenue personnel noting that different approaches may be identified in CT1s filed, based on the feedback received. The Institute also suggested revision to the text in the panel to make it clearer that both parties (the payor and the recipient) must make the election. Revenue confirmed that the text of the panel had been revised to make the requirement clearer. This should address the issue going forward in the completion of returns on ROS or through commercial software.

Practitioners asked that Revenue bear these circumstances in mind when reviewing 434(3A) elections, if cases are identified where the election is missing from one party's return. Revenue confirmed there was no change in Revenue guidance that would suggest the election was only required on the payor's Form CT1. It would consider whether a correction to some returns may be required.

Non-Resident Online Business Branch

This Branch has national responsibility for policy and compliance in relation to non-resident businesses. It consists of 84,000 cases (mostly OSS non-resident and IOSS), distance sellers and remote bookmakers.

The Branch engages with the European Commission on policy issues. Other issues dealt with by the Branch include Mutual Assistance cases; VAT reclaims/import VAT; correct completion of customs declarations for VAT; disclosures relating to historic VAT prior to OSS. Legacy VAT must be dealt with through VAT registration in Member State. Postponed accounting.

The Branch is the business owner of CESOP and an initial compliance programme will be conducted in 2025. Nil returns should be filed if the provider does not have reportable transactions for a period. Revenue clarified that non-resident registrations cannot be made online as more profiling of these cases is required.

Divisional Office

The Divisional Office deals with FOI requests, data analytics and manages the Service for Compliance teams and is mostly based in Cork. Divisional office is also responsible for MyEnquiries for MED.

3. Update on Compliance Interventions

Approximately, 98% of open interventions in MED are open for less than 3 years. Since 2019, there has been a five-fold increase in use of Revenue Powers i.e. 6 cases in 2019 versus 30 in 2024.

Since the pandemic, there has been an increase in the number of Level 2 and Level 3 compliance interventions initiated. Revenue also uses Level 1 interventions, for example, to encourage self-correction as illustrated in the discussion on DAC6. Level 1 is a verification check. Level 2 is initiated when a specific risk has been identified. Level 3 investigations are targeted at deliberate behaviour/ evasion.

In response to queries, Revenue confirmed that Level 2 interventions will issue by post (on paper) and by MyEnquiries where a tax agent is on record for iC. Level 1 interventions are issued via softcopy only, via MyEnquiries, to the agent.

Practitioners noted MED Level 2 letters often outline the specific risk clearly but do not always contain contact email addresses and their inclusion is helpful. In addition, practitioners perceived that most MED Level 2 interventions cover multiple-tax heads unlike the approach by some other divisions. MED noted that the approach may depend on the case, but it would expect multi-tax head interventions to continue.

4. Enhanced Reporting Requirements (ERR) Activity

Practitioners queried Revenue’s approach to ERR over the year ahead. Revenue advised that ERR is a risk indicator for PREM compliance and, as such, it will form part of the risk assessment of cases in 2025. There is no specific compliance campaign in relation to ERR. The benefit of ERR to Revenue is in the visibility it provides on tax-free expenses and payments. Revenue will also review PAYE Settlement Agreements in conjunction with ERR.

Practitioners raised some uncertainty and inconsistencies in the tax treatment of ‘staff entertainment’ expenses. Revenue guidance is clear that seasonal events open to all staff are not taxable. Considering the size and geographic dispersion of some businesses, in practical terms, it is not feasible to have all staff attend a single venue, for example, for a Christmas party. Another example cited was the treatment of an Awards Night for high-achieving staff.

Revenue considered the core point underlying the guidance on seasonal events is that all staff are obtaining the same type of benefit. The fact that the Christmas party is held at a number of venues due to staff numbers/location is immaterial. This is distinct from a situation where only a select number of staff are invited to an event.

Practitioners also highlighted the necessity to provide working lunches to staff, where staff are required to work over lunchtime on occasion. This would not be perceived by staff as a benefit, yet Revenue is challenging the tax treatment in audits. Similarly, bringing a staff member out for a coffee to diffuse a difficult work situation would not be considered a benefit. However, given the focus of Revenue auditors on these types of expenses and inconsistencies arising, it is difficult for practitioners to provide advice to businesses on these topics. Further guidance is needed to address the current uncertainty on the rules governing these types of expenses.

In addition, clarity on paying the tax where an expense is a taxable benefit is also needed. For example, whether an adjustment to salary is required (which may impact employee salary expectations) or paid via the section 985B TCA 1997 (as a minor and irregular benefit). Revenue will consider the issues raised regarding the provision of further guidance.

5. Engaging with the Division

Dealing with genuine difficulties in submitting final iXBRL financial statements by the iXBRL deadline

Practitioners referred to Revenue's update at the February TALC Collections Sub-committee meeting that Revenue will cease to accept draft iXBRL financial statements. While the matter will be discussed further at Main TALC, practitioners queried the change in approach and raised concerns about its implications.

MED has noted a large increase in requests to file draft iXBRL financial statements over recent years. Revenue considers that the concession is being misused and used more extensively than envisaged. Therefore, the concession is being fully revoked. Revenue will consider requests not to apply the late surcharge or restriction on reliefs, where the delay in filing the final iXBRL financial statements is due to factors outside of the taxpayer's control. Revenue considers that companies that can abide by their filing obligations with the Companies Registration Office (CRO) should be able to abide by their obligations to subsequently file final iXBRL financial statements with Revenue. Revenue has also identified cases where the final financial statements have been filed with the CRO, but not with Revenue, and in some instances the final profit figure has differed from the Form CT1.

Practitioners outlined scenarios where there is an unavoidable delay in finalising financial statements, for example, where there are 'going concern' issues or reliance on decisions relating to other group companies and queried the circumstances in which Revenue would consider requests to waive the surcharge on the basis that the delay was outside of the taxpayer's control. Revenue advised that this relates to specific circumstances where the taxpayer has been subject to a cyber-attack that has been reported to the Gardaí. Revenue advised that iXBRL is used in profiling cases and is essential information to Revenue. The iXBRL financial statements are also a core element of the Form CT1 filing obligation.

MED Services and Supports - My Enquiries

Revenue provided an update on the processing of correspondence and queries received via MyEnquiries. Over 66,000 contacts were received in 2024. 83.5% were dealt with within 1 - 5 days, 6.8% in 6 -10 days, 3.2% in 11-15 days, 4% in 16-20 days and 3.1% took in excess of 30 days. There are relatively few delayed responses and the reasons for delays are individual to the cases. The statistics do not cover the submission of unprompted qualifying disclosures which are acknowledged more quickly.

In response to practitioner queries on the level of contact with the MED Exceptional Contact, Revenue noted that the contact is low (currently in single digits for 2025) and queries are escalated on the same day. Queries submitted to the Exceptional Contact covered issues such as seeking a contact point for a query, reactivating a 2022 VAT reclaim and requesting a preliminary tax offset request close to the CT1 filing deadline.

Practitioners welcomed the update and queried the correct contact point if a difficulty or delay arises with a CG50 application considering the new agent/client e-linking system. Revenue's general advice at TALC is that the exceptional contacts would be the appropriate contact point. MED advised the divisional office can be contacted if difficulties arise or contact made with the exceptional contact.

MED monitors performance on MyEnquiries for queries submitted to the division. Should delays arise in response times for queries submitted to MED, feedback can be provided to the divisional office. Feedback on delays in response time to queries dealt with by other Revenue divisions should be raised with the appropriate division.

RTS Update

Practitioners noted the usefulness of the RTS Webinars and queried whether any improvement in the quality of the Form RTS1A submitted had been identified since then and sought an update on developments to better monitor the progress of queries. The webinars were designed to improve understanding of the service and completion of the query form; however, it is too early to establish their impact yet. Revenue continues to focus on monitoring query progress and there is a new internal tracking system.

Accuracy and clarity in the response is of paramount importance to Revenue. Over half of the queries are referred to Revenue Legislation Services (RLS) for input and this substantially increases the timeframe for a response. Revenue is examining ways to improve response time overall. Practitioners cited their experiences of RTS. The main concern being the lengthy timeframe to receive a response. This can mean the response is of limited use, in particular, if the query relates to a transaction. The taxpayer also incurs a cost in requesting their agent to complete the Form RTS1A, so a timely response is essential. Revenue is committed to providing a quality and efficient service and will continue to focus on delivering this objective.

MED Cases: Interaction with LCD's Pillar Two and Transfer Pricing Branches

In response to queries, Revenue clarified that the Pillar Two LCD Teams will deal with Pillar Two queries for MED cases. A dedicated email address for Pillar Two queries will be published. In the interim, queries can be directed to MED which will redirect the queries to LCD Pillar Two personnel. A final decision on whether to move MED cases within the remit of Pillar Two will be made in due course.

Regarding a question on the interaction of MED and LCD on Transfer Pricing, Revenue confirmed LCD profile cases for Transfer Pricing Audits but MED also refer cases for review.