

**Irish Tax
Institute**

ITI / Revenue Branch Network Webinar 2025

16 September 2025

Speakers and Panellists



- **Elaine Byrnes**, *Principal Officer, Revenue's Collector General's Division*
- **Fintan Murphy**, *Principal Officer, Revenue's Business Division*
- **Aisling Ní Mhaoileoin**, *Principal Officer, Revenue's Personal Division*
- **Brian O'Rourke**, *Principal Officer, Revenue's Medium Enterprises Division*

Panel

- **Stephen Gahan**, *Council Member & Chair of the Institute's Tax Administration Committee and Tax Partner, Forvis Mazars*
- **Anne Gunnell**, *Institute's Director of Tax Policy & Representations*
- **Mary Healy**, *Institute's Senior Representations Manager*



Topics



CGs Divisional structure

Debt Management

Compliance – Enforcement – PPAs – Tax Clearance

Debt Warehouse

SCARP

Agent e-linking

Banking Modernisation

VAT Modernisation

Additional Information

Collector-General's Division

Joe Howley
Collector General

ANN ENRIGHT
PO

Nenagh,
Debt Management
incl. LCD DM

CREST

Dividend
Withholding Tax

Debt Management
Task Force

Inward Processing
Unit

Tax Clearance

Freedom of

DAVENA LYONS
PO

VAT Modernisation

Call Centre

VAT Repayments
(Reg & Unreg –
VAT58, 71, 60OEC,
EVR)

Diesel Rebate
Scheme

CAITRIONA
O'CONNOR
PO

Divisional Office

Newcastle West –
Debt Management
& PREM
Overpayments

Sarsfield Hse -
Debt Management,

Training,

Local IT

Penalties &
Prosecutions

GERALDINE
HEGARTY
PO

Enforcement
Management

Technical Services

Tax Relief at
Source

Debt Management

Mutual Assistance

Central
Repayments
Office - Disabled
Drivers

PATRICK
PURTILL
PO

Insolvency &
Companies Unit
(Sarsfield Hse &
Dublin)

Dedicated
Enforcement Unit

Debt
Management

Kilrush – Debt
Management,
Direct Debit

MAUREEN
MARRAY
PO

Banking
Modernisation

Banking &
Payment
Accounting

IT Developments

Debt
Management

KAREN DUNNE
PO

VAT
Modernisation

VIMA

Auto Exchange of
Information

MOSS/ IOSS

VAT SME

Mutual
Assistance

ELAINE BYRNES
PO

Management
Information
Services

Debt Management
PO Lead

Debt Management
incl. MED DM

Listowel –
Debt Management

Small
Transactions
Taxes Unit

DIARMUID
FARRELLY
PO

Business Taxes
Systems Support
& Development,

Central Excise
ICT

Debt Management



Specialised Debt Management units for LCD & MED.



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



Casebase of 1.8m cases, of which the vast majority are largely compliant.



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

Debt Management - 1.8m cases

Compliant

File returns and pay on time

Payment Requests / Estimates / Final Demands

PPA options available

Tax Clearance

Debt Warehouse – 0% PPAs

Non-Compliant

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

Early engagement is key for best outcome

Compliance Rates

August 2025	Return / Payment Compliance	DM YTD	DM YTD +1
Large Cases		97%	99%
Medium Cases		94%	99%
Other Cases		84%	93%

Return / Payment Compliance by Division	DM YTD	DM YTD +1
Business	85%	94%
LC - HWI	97%	98%
LCD	98%	99%
MED	95%	98%
Personal	93%	98%

Phased Payment Arrangements

Apply online

- Apply online & upload PPA1 form
- Additional documents required if debt above €50k

Negotiation & Agreement

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

Maintain PPA

- 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)

Tax Clearance



Retain tax clearance - keep tax affairs in order



To August 2025, 130,000 applications approved



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



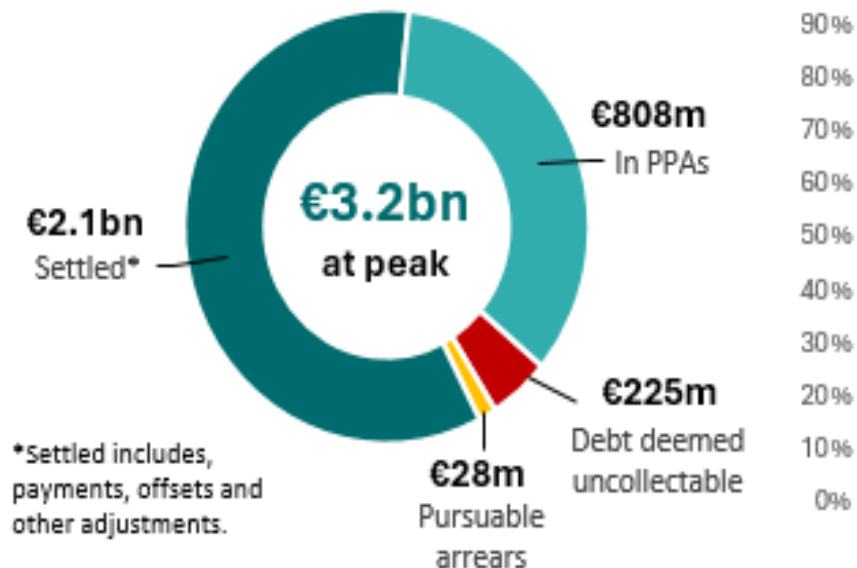
30 day advance notice of expiry of tax clearance (including agent lists) for release in November 2025

Debt Warehousing Scheme

92% is either settled or secured by Phased Payment Arrangements (PPAs)

Customers

Overview



PPA Active Engagement 94%

Debt of approximately €808m remains **secure in PPAs** that are being honoured, with instalment payments being made on a monthly basis.

PPA Cancellation 6%

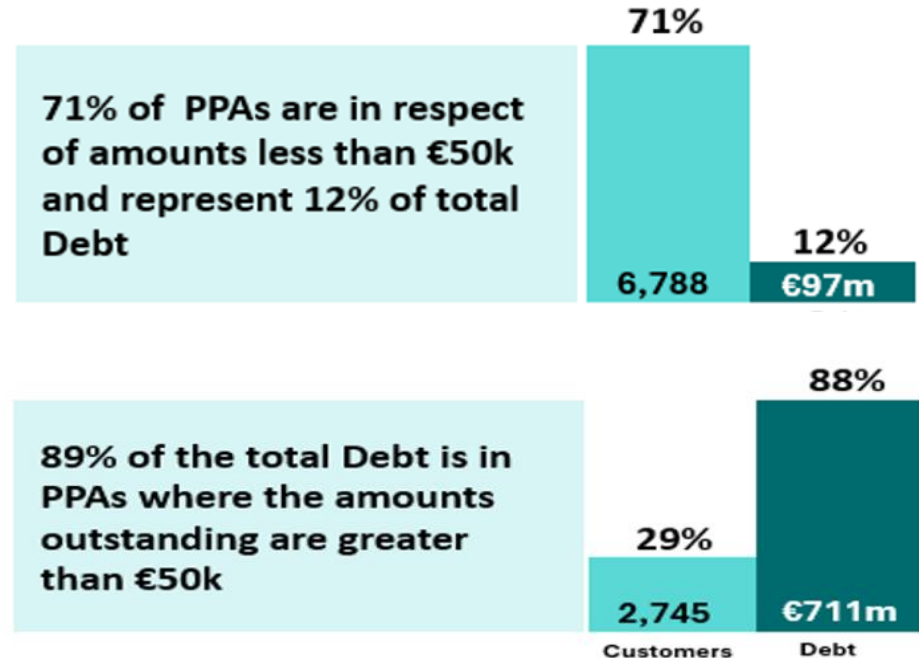
6% of taxpayers have defaulted, releasing €59m of debt for collection.

Values and Volumes of Current PPAs

Top Five Sectors in PPAs



Active PPAs by Balance Range



Engagement is Key

Customers with Active PPAs



Keeping up to date with PPA payments, as well as current tax compliance, maintains the benefit of the 0% interest rate.



Revenue engages with Customers and PPA flexibilities continue to be available where there is meaningful engagement

For Non-Engagers



It is imperative to engage now to work out payment solutions, which can include PPAs at 8% or 10% interest.



Revenue proceed with enforcement options where there is no engagement.

SCARP

Overview

- 102 to date - Revenue has opted out of only 21 cases
- Clear reasons for opt out: outstanding returns, under audit, very poor compliance record

Sectors most impacted

- | | |
|----------------------------|----|
| • Hospitality | 24 |
| • Construction/Engineering | 18 |
| • Software/Logistics | 13 |
| • Retail | 11 |

Possible reasons for low numbers

- Awareness
- Strong economy
- Revenue debt may be significant portion, lack of control of the process
- Costs

Agent & Advisor e-linking

- ❑ New agent and advisor e-linking application went live at the end of March 2025.
- ❑ The agent e-linking application establishes a digital approval system for Revenue customers who are registered for and active on Revenue's online systems. The application enhances digital security by protecting both practitioners and their clients from identity theft.
 - Customers will now be sent an Agent Link Request to approve or reject in Revenue Online Service (ROS) or myAccount.
 - When an agent submits an Agent Link Request, the customer will be notified by email that they have received Revenue correspondence. The customer may log in to ROS or myAccount to approve or reject the Agent Link Request.
- ❑ Refer TDM Part 37-00-04c for guidelines on the new process.
- ❑ The Agent and advisor e-linking webpage is in the process of being updated to include:
 - an instructional video for customers on accepting Agent Link Requests, and
 - an FAQ for customers with problems in accessing their Revenue account.

Banking Modernisation

Phase 1 - Live since 11 August 2025

- ❑ New Payment Hub on ROS to manage :
 - ✓ Direct Debits for VAT and Preliminary Income Tax
 - ✓ Bank Account Details for both payments and refunds
 - ✓ New Payments Activity screen
- ❑ Variable Direct Debit (VDD) payment option available to VAT customers.
- ❑ Direct Debit arrangements for 23k IT customers migrated 'as is' to new Payment Hub, mailshot has issued to customers and linked agents.
- ❑ TDM updates and 'How To' videos for website – in progress.

Phased cessation of Fixed Direct Debit (FDD) for VAT customers

- ❑ Change in filing frequency from annual to bi-monthly and set up Variable Direct Debit mandate.
- ❑ Monthly mailshots to customers and linked agents, in advance of annual VAT period end.
- ❑ First cohort of FDD customers (c1,000) moved off annual filing, need to file return and set up VDD by 23 September 2025.
- ❑ Amendments to existing FDD pending transition to VDD – send MyEnquiries contact to CGs/Direct Debit.

Banking Modernisation

Phase 2 - In progress until July 2026

- Extend functionality to remaining taxes using Direct Debit as a payment option
- Redesign ROS RDI and Single Debit Instruction onto the Payment Hub
- January 2026 - transition NLWT, Employer's Income Tax, Vacant Homes Tax to the Payment Hub
- Further releases in March 2026 and June 2026, details to follow as work progresses

Simplified Filing

Frequency	Criteria
VAT	
Tri Annually	Annual VAT liability between €3,001 and €14,400
Bi-annually	Annual VAT liability of €3,000 or less
PREM	
Quarterly	Annual PREM liability €28,800 or less

Applications should be made in writing to:

**Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis Street
Limerick**

VAT Modernisation

On 11 March 2025, the Council of the European Union approved the **VAT in the Digital Age (ViDA)** initiative.

What it Means

The **VAT in the Digital Age (ViDA)** initiative represents a significant overhaul of the European Union's VAT system.

This comprehensive set of measures aims to **modernise and streamline** VAT processes across the EU. It covers three main areas – eInvoicing and Digital Reporting, then two extensions to the VAT OSS schemes - the Platform Economy and Single VAT Registration.

Timeline

The implementation of ViDA will occur in phases, however, the biggest change, for eInvoicing and digital reporting requirements for intra-EU B2B transactions will go live on **01 July 2030**.

VAT Modernisation

Next Steps:

With resources allocated to the VAT Modernisation team in Q1 2025. The team are now working toward completing the following for 2025:

- ❑ Collaborating with EU counterparts to review legislative texts and assess their operational impact.
- ❑ Investigating domestic invoicing and real-time reporting systems across EU member states to gather insights from both government and business perspectives.
- ❑ Maintaining active participation in international forums such as Fiscalis, IOTA, and Peppol.
- ❑ Sharing updates with stakeholders through multiple communication channels, including the Revenue website.

Additional Information

- Commercial Debit Cards
- Agent notifications – demand and final demands
- Agents Guide to the Collector General's Division
- Key TDMs 2024/2025
 - Agent Linking (after further practitioner consultation)
 - Cross-border VAT SME scheme
- Pay & File Dates
 - 19 November 2025 (ROS submission)
 - Preliminary Tax

ITI /Revenue Webinar – Medium Enterprises Division Update

16th September 2025

Brian O'Rourke, Principal Officer
Medium Enterprises Division

Presentation Topics

- Overview of MED
- MED Corporate Structure
- MED Areas for Focus
- Revenue Technical Service update
- R&D Tax Credits
- Residential Zoned Land Tax

Overview of MED

MED Assistant Secretary: Orla Fitzpatrick.



Divisional Office, 10 Compliance Branches and RTS.



Responsibility for

Individual Companies or Groups
with turnover of €15m to €350m.

Proprietary Directors of MED
entities

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



MED Casebase as June 2025

115,588 live cases including 2,769 corporate groups comprising of 15,041 companies and 3,912 individuals.

Orla Fitzpatrick- MED Assistant Secretary.

Divisional Office
Sean O' Rourke

**Accountancy,
Legal & HWI**
Martina Mulligan

**Agriculture,
Health & Tourism**
Brian O'Rourke

Construction
Maurice Priestley

**IT, Science &
Finance**
Breda McCarthy

Manufacturing
Olivia Phelan

**Motor, Transport
& Utilities**
Grace Fields*

**Non-Resident
Online Business**
Enda Malone

Public Admin
Nuala Flynn

Retail
Carol O'Sullivan

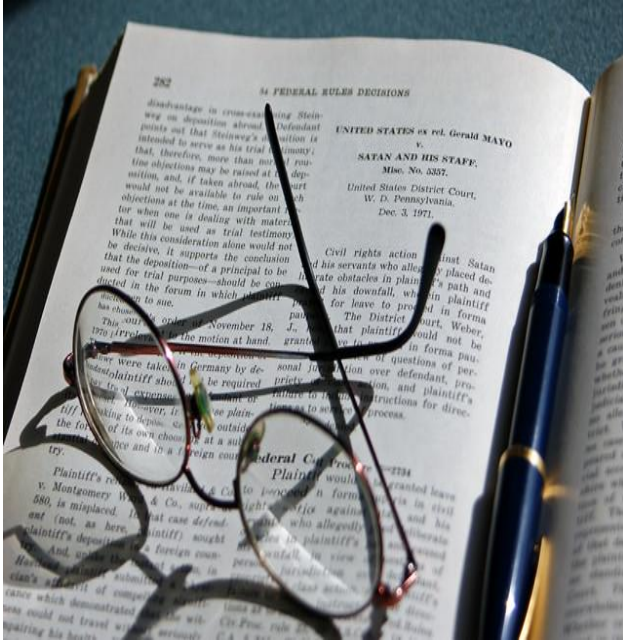
Wholesale
Eve Arrowsmith

RTS
Carol Durac

MED Areas of Focus

- Adequacy of Disclosures received
- Share Based Remuneration – Employer Issues
- Emergency Accommodation / Direct Provision
- Large Capital Infrastructure Projects
- Sugar Sweetened Drinks Tax Compliance

Revenue Technical Service Update



RTS Website Link

RTS Priorities and Updates:

- External & Internal Support
- Internal Secondments
- Process Improvements
- Outreach & Engagement
- RTS Intervention System Enhancements

R&D Credits – new rules



From 2023 R&D claims are under 766C 'new' rules.

Common Errors

Revenue have shared with the ITI a lists of Common Errors:

- [2024 R&D Tax Credit Common Errors Update](#)
- [2023 R&D Tax Credit Common Errors Update](#)

How to videos – R&D credit claim procedure

- [Link to R&D videos](#)

Residential Zoned Land Tax



MED has responsibility for RZLT Customer Service & Compliance.

RZLT is now fully operational for registrations and returns.

- First Return (2025) was due by 23 May 2025
- Next Return is 2026
 - Local authorities will publish annual RZLT maps for 2026 by 31 January 2026.
 - Maps should be reviewed for land inclusion.
 - 2026 Tax Return based on these maps due on 23 May 2025

Please see the following links to further RZLT guidance

- [RZLT hub](#) – Revenue.ie
- [Quick Start Guide](#) RZLT quick start guide
- [Part 22A-01-01](#) RZLT TDM Guidance full
- [Part 22A-01-02](#) RZLT Registration Guidance
- [Part 22A-01-03](#) RZLT Site Sale/Transfer Guidance
- [Part 22A-01-04](#) RZLT Return Guidance

ITI & Revenue – Personal Division

16 September 2025

Aisling Ní Mhaoileoin
Principal Officer
Personal Division

Personal Division - 2025

- Personal Division Structure
- Overview of Personal Division – Casebase & Service Delivery
- Local Property Tax Revaluation
- PAYE Developments
- PAYE – Preliminary End Of Year Reporting (PEOYR)
- Compliance Branch – 2025 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

Katie Clair

Personal Division - Casebase

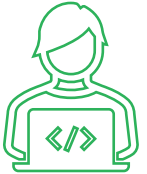
- Individuals with Non-trading Income
 - Rental, Shares, PAYE Only Individuals, CAT, CGT, LPT, Stamp Duty, VRT
- Operational Policy for Casebase – Service for Compliance
- Division - 6 Branches <http://whodoeswhat.gov.ie>
- 3.77m Live Cases
 - 3.7m Individuals 546k with a Business Taxhead
 - 2.8m with a PAYE employment/pension (with/without a Business Taxhead).
- Other Entity Types
 - 15k Companies
 - 16k Trusts
 - 5k Partnerships
 - 19k Unincorporated Bodies

Entities incl.

- Charities – 7,187
- Sporting Bodies – 3,055
- LPT Properties – 2,107,850
- VHT properties – 2,283
- Live employments – 3,996,503
- PAYE Employees – 3,168,531
- Trust Register – 14,550



Personal Division – Service Delivery



- Services Provided – Divisional & National
- PAYE, BT, LPT, CAT, Stamp Duty, VRT, MyAccount & Rannóg na Gaeilge
- **Our Helplines – Calls Answered**
 - 2024 1.24m
 - 2025 to date 814K+ (Hold my Place in Queue introduced to all Per. Div. phone services since July 2025)
- **Correspondence Processed**
 - 2024 1.75m
 - 2025 to date 1.08m+
- **Public Office**
 - 2024 78K
 - 2025 to date 55K+
- **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 & Vacant Homes Tax Branch

LPT Revaluation

Local Property Tax

Local Property Tax

LPT

LPT – Revaluation 2025

1.5m property owners required to revalue 2.1m residential properties.

Property owners are required to do **3 Things:**

1. Determine the value of your property, as at the valuation date 1 November 2025.
2. Submit this valuation to Revenue on your LPT return, on or before 7 November 2025.
3. Confirm your LPT payment arrangement for the year 2026.



Local Property Tax

Local Property Tax

LPT

LPT Surcharge – Pay and File

- The LPT surcharge is 10% of the Income Tax, Corporation Tax (CT), and, or Capital Gains Tax (CGT) liability.
- An LPT generated surcharge will be imposed on whatever date the Income Tax, CT or CGT Return is filed.
- The surcharge is in addition to the actual LPT liability, plus interest, that may arise for late payment.

CONSIDER LPT AHEAD OF THE INCOME TAX PAY AND FILE DEADLINE

Local Property Tax

LPT – Revaluation 2025

- The Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025
- Key Provisions
 - Valuation Period - Five Year period 2026 to 2030
 - Widening of Valuation Bands by 20%
 - Increased charges
 - Local Authority Discretion
 - Changes to Deferral Thresholds
 - Expansion of some Exemptions



PAYE Information Modernisation & Support and National Vehicle Registration Tax Service Branch

PAYE Information Modernisation & Support



Auto Enrolment

Engaging with The Department of Social Protection to facilitate access to relevant data and records. Go live date 01/01/2026



Single Pension Scheme

Early engagement with various government departments providing knowledge and understanding's around potential schemes



Real Time Risk

Development work will be commencing to expand the existing internal real time risk framework to include Income Tax (F11) and PREM returns

PAYE Information Modernisation & Support



Budget 2026

Any amendments to existing schemes/credit or reliefs required for PAYE customers

Building any functionality needed



API development

Engaging with various Government Departments around their requirements for access to certain data

Creating a more streamlined process for greater agility in delivering a robust system where required



Donations to Approved Sporting Bodies

Creating a facility on the Income Tax Returns Form11 Form12, and Form CT1 for claims made by individuals and companies for donations made in 2025

PAYE Information Modernisation & Support

- **Carers Income**
 - Following engagement with the DSP, records for recipients of taxable Carers Income will be updated in line with other taxable DSP payments from 1 January 2026
- **Bereaved Partners Pension**
 - Aligning with new legislation the name has been updated to reflect the new title (previously called the Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension)



PAYE – Preliminary End of Year Review Strategy

Preliminary End Of Year Review (PEOYR) Project

- Preliminary 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 through to 2025
- Focus this year - 2021, 2022, and 2023
- Revenue issued targeted letters to PAYE taxpayers who, according to Revenue's records, had preliminary underpayments, and required them to file a tax return by a certain date to finalise their position

Taxpayers Contacted

2022

392k

2023

97K

2024

192k

2025

542k

Preliminary End Of Year Review (PEOYR) Project

- Results show filing for the tax years prior to the year of contact
- 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)
- Important to note - these taxpayers can still file a return. They may have overpaid tax in one year which could reduce the underpayment

Campaign Year	Filers	Returns	Overpayments	Underpayments
2022	236k	390k	€63.8m	€56.1m
2023	51k	101k	€19.8m	€12.4m
2024	132k	237k	€52.1m	€87.8m
2025	175k	269k	€51.6m	€43.2m

Compliance Branch - Our Focus

Compliance Branch – 2025 Focus



- PAYE Compliance
- PEOYR
- Rental Income
- Share Scheme Compliance
- Agent Assurance/A2 Process
- AEOI Data
- Capital Taxes
- Shadow Economy
- Charities & Sports Bodies
- CRBOT - Trusts Register
- Misclassification of employment

PAYE Compliance

- Real Time Risk system
 - Clients must be eligibility criteria for credits/reliefs
 - Supporting documentation uploaded in advance
- False claims may face civil and criminal sanctions

Rental Income

- Review all associated TDMs on Case V
 - errors being made in relation to rental returns submitted;
 - including the use of estimates; unsupported expenses; mixing up of Revenue and Capital expenditure and including enhancement expenditure as repairs
- LPT Compliance
 - cases of egregious non-compliance with LPT

National Share Schemes Compliance Project



WRITTEN TO SEVERAL
TAXPAYERS ABOUT AN
UNDER-DECLARATION
OF INCOME TAX



ALREADY CONTACTED
THESE TAXPAYERS IN
MAY 2023 WITH A 'LEVEL
1' LETTER



NEW LETTER ADVISING
REVENUE PROCEEDING
TO RAISE ASSESSMENTS



WORK WILL BE
EXPANDING TO OTHERS
WHO HAVE NOT
AVAILED OF THE LEVEL 1
OPPORTUNITY



SOME CASES ARE BEING
ESCALATED IN
ACCORDANCE WITH THE
COMPLIANCE
FRAMEWORK

Agent Assurance



Preparing for the final phase of the A2 cessation process.



Excellent compliance with the new procedures



Agent assurance team have been monitoring agent submissions and have addressed any issues as they were identified.



Extensive engagement with approximately 200 agents throughout 2025



During Q4 Revenue will release internal and external communications via our website and



All agent bank a/c details will be removed from customer records on 31st December 2025.

Central Register of the Beneficial Ownership of Trusts (CRBOT)



Anti-money laundering legislation requires each (EU) Member State establish a CRBOT



Help prevent money laundering and terrorist financing by improving transparency



Will contain details of relevant trusts and their beneficial owners



Improved process for registering non-resident trusts



Outreach programme to advisors and others in the financial services sector



Importance of discrepancy notices

Charities and Sports Bodies



Changes to **Sports Donations scheme** – donors can now claim tax relief or surrender to sports body. National Governing Bodies now included.



Charities webinar organised by the Wheel, a charities representative body. The webinar VAT, T&S, VAT Compensation Scheme and the unit's compliance function.



We are confident we will have payments made under the **VAT Compensation Scheme** issued in Q3 along similar timelines to previous years.

Other points of note



AEOI Data

Agents are reminded the availability of AEOI data to compliance staff and Revenue risk systems. The agents should also be aware of the incoming DAC8 protocol which will highlight Cryptocurrency activity which again will be available to Revenue



Capital Taxes

Ongoing focus on capital taxes around the disposal of property and gifts and inheritances.
CAT non-filer programme



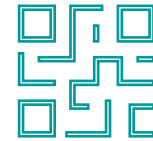
Shadow Economy

Where we identify individuals operating in the shadow economy, we will ensure they are registered and raise estimates or assessments as needed.

BT, CAT & Stamp Duty - Self-assessed Branch

BT, CAT & Stamp Duty – Self-assessed Branch

- Pay & File – Business Taxes & CAT
- Customer Centric Service Delivery
- Shares Schemes Project (National)
- Capital Taxes Modernisation – Service for Compliance
- Branch Focus - Research, Analysis & Innovation



Pay & File 2025

- 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 Wednesday 19 November 2025
- 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 workdays for link to be recorded
- ROS Offline Application is NOT available for Form 11 2024 – 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
- NLWT – ensure NLWT remitted is claimed by landlord via the NLWT portal prior to filing the return
- TDM 37-99-00a provides a guide for agents in relation to the submission of complex or technical queries

Pay & File 2025

- 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
 - Phase 1 of Banking Modernisation: modernising our Direct Debit system – 23K letters issued advising of new mandate numbers – No Action required by IT customers
- 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 contact via MyEnquiries
- Ensure the election for the ‘Basis of Assessment’ (BoA) is done on time (per 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 2025 - Return Preparation Facility

Forms Available in the Return Preparation Facility

Income Tax Form 11 (2020-2024)	eStamping	VAT 3	DWT
Income Tax Form 1 Trust and Estates (2022-2024)	Capital Acquisitions Tax Form IT38	VIES	Third Party Returns Form 46G - Company
Income Tax Form 1 Firms (2022-2024)	Excise Licence ROM1 Form	Intrastat	Third Party Returns Form 46G
Corporation Tax (CT) Form (2022-2024)			

CAT – Form IT38

- IT38 is available in the Return Preparation Facility (RPF)
- ‘New’ - IT38 Help sheet – developed by Staff to address common customer queries
- Please double check all PPSNs before filing or making a payment. Your own PPSN or dummy PPSNs should **not** be used.

Return Preparation Facility

- TDM “ROS - Return Preparation Facility (RPF) Part 38-06-01b”

Personal Division – Customer Centric Service Delivery

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


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



- **'New' 2025**
 - Examining Life Events & Customer Journeys (across Government)
 - Focus on 'Bereavement'
 - Presentation & Design Thinking Workshop – Staff
 - 'In Person' Workshop – Directly with Customers/members of the Public
 - People who had been appointed as 'Executors' and dealt with estate
 - Mapping & understanding the customer journey
 - Identification of 'pain points'
 - Actively seeking ideas & recommendations
 - Report & recommendations – 2025/2026



Cross Divisional - Share Schemes Group

- All Divisions
- National Compliance Project
 - CIF - Full Range of Interventions
 - RTSO Collected 
 - 2025 – Level 1 / raising assessments
 - Risk Identification – **Yielding 80%+**
- Legislative considerations
- Project wide-ranging: Compliance & SfC, Systems, Data, Training & Communications



Capital Taxes Modernisation – Service for Compliance (SfC)

- Our Services – Customer Centric Design & Delivery
 - Commonalities – Customer Type, Property, Life Events
 - Goal – Improved Service Delivery Model
 - Goal – Improved Data, Risk Identification & Referral
- 'New' 2025 -CAT & Stamp Duty
 - Reviewed SfC Model for CAT & Stamp Duty
 - Teams & work 'merged' throughout 2024-2025
 - 'New' - single phone line for CAT/Stamp Duty SfC
 - 'New' phone opening hours Monday- Friday/9.30am – 1.30pm
- 'New' 2025 - Capital Gains Tax
 - National 'Capital Gains Tax' SfC Team established during 2025 (excl. HW&FSD/LCD)
 - Reviewing CGT SfC delivery - examining systems, forms, customer feedback



ITI & Revenue Branch Network – Business Division Update

16 September 2025

Fintan Murphy, Principal Officer
Business Division

Overview of Business Division – Case Base

Assistant Secretary – Noel Brett



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graph TD; A[Assistant Secretary – Noel Brett] --> B[Case base: 1,138,988 taxpayers]; B --> C[Business Division is responsible for:]; C --> D[Business Division contains 11 Compliance Branches, 2 Service Branches, a Risk Management Branch and a Divisional Office Branch.];
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Case base: **1,138,988** 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 €15 million;
- Companies carrying on a trade or profession and their subsidiaries who have an average turnover of up to €15 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

Divisional Office:
Sarah Collins

Service to Support Compliance
Branch 1: Declan Hayes

Service to Support Compliance
Branch 2: Joan Furlong

Risk Management & Quality
Branch:
Justin Walsh

Compliance Branch 1:
Galway Roscommon Clare
Fintan Murphy

Compliance Branch 2:
Mayo Sligo Leitrim Donegal
Longford
Tricia Kelly

Compliance Branch 3:
Dublin Central
Vacancy

Compliance Branch 4:
Dublin North
Kathleen Redmond

Compliance Branch 5:
Dublin South
Derek Lee

Compliance Branch 6:
Louth Cavan Monaghan
Aisling McEvoy

Compliance Branch 7:
Kilkenny Waterford Wexford,
Carlow Laois
Liz Reid

Compliance Branch 8:
Kildare Wicklow
Marie McGuirk

Compliance Branch 9:
Cork
Elaine McCarthy

Compliance Branch 10:
Limerick Kerry Tipperary
Deirdre Neary

Compliance Branch 11:
Westmeath Offaly Meath
Breda Martin

Business Taxes – Service to Support Compliance (Stats 1/1/25 to 31/08/2025)



National Employer
Helpdesk

- 26,305 calls received,
- My Enquiries 18,461 received

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

- BT 1890 – 104,867 calls received.
- My enquiries – 227,602 items received.

Business Taxes Service to Support Compliance

Tax Head	Total Registered 1/1/25 to 31/8/25
PAYE	132,094
IT	41,461
VAT	20,820
CAT	14,753
PREM	16,530
CT	16,685
RCT	12,735
CGT	4,361
DWT	1,776

National Employer Helpdesk

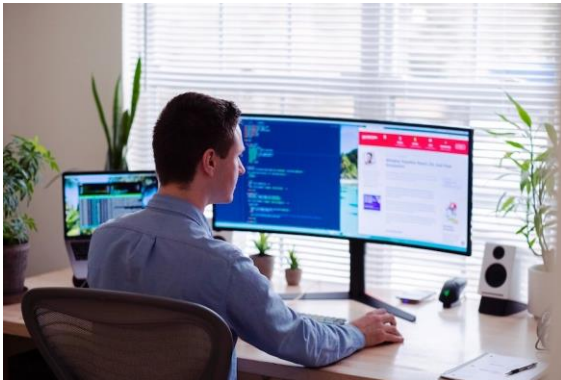
- Business Division's PMOD compliance programme continues
- Topics addressed to date include, late filing, out of date RPN's, invalid & unlinked payslips, incorrect use of emergency tax basis
- Cases may be escalated to Level 2 for persistent breaches of PMOD rules

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.



Audit Compliance Activity



VAT Compliance & VAT Fraud

Employee Share Scheme

Payroll compliance

Sectoral Projects

RCT Compliance

R&D Cases

CAT Compliance

C&E Compliance and Control incl. SFCT and SSDT

Excise

1) Excise licenses

- Remind retailers of alcohol, (pubs, restaurants, retailers), to renew their excise licences before the 30th September 2025 deadline.
- Traders with licences already expired since 30th September 2024, which are not renewed before 30th September 2025 will then be required to obtain a court cert before renewing their licence.
- Traders operating without a licence risk detection, prosecution, and potential seizure of alcohol. Traders who are experiencing difficulties in obtaining the required tax clearance for licence renewal are advised to engage with Revenue.

VAT Repayments

- There is great value in including detailed narratives in the ROS unusual expenditure section of the VAT3, to help speed up repayment times
- an example of this is when included in the ROS section is a reference to purchasing a machine/plant/vehicle etc-if the agent was to mention the fact that there was/wasn't a trade in, it would remove doubt for caseworkers and may result in return not being selected for verification, thereby reducing timelines for issuing of refund.
- The processing time for dealing with repayments could also be speeded up if the agents were to submit copies of invoices, schedules/listings etc. through i.c., when filing the repayable returns.
- In summary-the more information we have when looking at repayments should result in reduced waiting times for the repayments to issue.

CAT

- Continued focus on CAT non-filers and for the most part, these will be level 2 interventions which may result in the imposition of penalties.
- Advise reviewing Capital Acquisitions Tax obligations and pay and file or risk interest and penalties.
- Focus on exemptions and reliefs (such as Dwelling House exemption where there can be issues)

Stamp Duty

- Focus on S.31E Stamp Duty where a higher rate of stamp duty applies when 10 or more relevant residential units are purchased in a 12 month period.

Cyber Security

- Revenue noted that it has become aware of a pattern where bad actors are obtaining access to agent/advisor devices. Revenue requested that members be made aware of this pattern and reminded to remain vigilant and security conscious, particularly, as we move into peak filing periods for corporation tax and income tax.
- The pattern that has been highlighted recently is that bad actors acting as potential clients are gaining access to agent devices by sending PDF attachments to agents as part of the client onboarding process. These attachments are then opened on agent devices that then provide malware access to the agents' devices and data.
- Revenue reminded that it is the agents' responsibility to maintain an adequate and effective security and control framework in respect of the use of ROS digital certificates and sub-certificates. Paragraph 16 of Revenue's Manual Guidelines for Agents or Advisors Acting on Behalf of Taxpayers <https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-37/37-00-04b.pdf> provides clear requirements in this regard.
- If any members experience, or suspect that they have experienced, a security breach event, they should contact Revenue. It is important to engage with Revenue as early as possible so that access to Revenue's system can be revoked while the security breach event is resolved.

Agent behaviour

- There are issues with some agents who are not ITI members. It might be helpful for ITI members to know that Revenue are tackling these issues.

IT/CT

- Form 11 returns with issues in relation to expenses deducted (repairs, travel, consultancy etc). Under our self-assessment system, the onus is on the taxpayer to be able to support their claim for expenses.
- When challenged, some customers/agents amend the returns to remove the expenses. This is not acceptable and will be challenged via escalation of Interventions in most cases.

CGT

- There have been many instances where a taxpayer have not been able to provide documentation to support a claim to capital gains tax losses or reliefs. Under our self-assessment system, the onus is on the taxpayer to be able to support their claim for a loss or relief.
- In some instances, an agent other than the usual compliance agent has provided advice/prepared the claim and the compliance agent is unable to provide the supporting documentation when requested to do so in order to verify the claim to losses/reliefs. Supporting documentation should be retained in order to verify the claim.
- Revenue will continue to examine CGT reliefs including Retirement Relief claims and Entrepreneurial Relief.

Co-operation and Engagement

- Data quality on returns.
- IVs focus on more specific risks
- Full and timely engagement:
 - Escalation of intervention type.
 - Use of powers e.g. s.900, s902 s.906A.
 - Summary referrals.
- Revocation of TAIN.

Engagement

- Early engagement with Revenue is always advised
- If you have issues, we want to know them so that we can address them.