

Summary Note of the Annual Branch Network Meeting between the Irish Tax Institute and Personal Division

27 January 2026

Revenue offices, O'Connell Street, Dublin 1

1. Overview

The staffing and structure of Personal Division has remained largely unchanged since the last meeting. A copy of the organisation chart is available [here](#).

Practitioners sought an update on the rollout of the new Estimated Response Time (ERT) for MyEnquiries queries submitted to Personal Division. Revenue noted that the feature remains a pilot initiative and is not yet fully deployed across all service lines.

Queries within scope of the ERT are categorised with an ERT based on similar types of queries processed in the comparable period in the prior year. ERT has been piloted in PAYE and LPT and has demonstrated its usefulness. Revenue continues to invest in the ERT, with adjustments made based on learnings and enhancements planned to increase its sophistication. Further developments are scheduled for rollout in 2026.

Revenue has also invested in the phone platform since Q4 2024 with the introduction of a 'hold my place in the queue' feature. This enables callers to receive a callback when their virtual placeholder reaches the top of the queue. This feature has already proven very popular with over 200,000 PAYE callers (approximately 28% of callers) availing of it in 2025. The remainder, 72% either were not offered the callback option because queuing time was short, or they were offered it but declined. Overall, 702,000 PAYE calls were answered in 2025. This feature was also in place throughout the Local Property Tax (LPT) revaluation period for the LPT/VHT call lines. Further phonenumber enhancements are planned, for example, to include building in security questions to speed up call handling.

AI is also used to categorise and prioritise urgent queries by identifying certain key words, for example, issues that would have an immediate impact on an individual's take home pay.

The capacity of all Revenue helplines is determined by the number of available operators. In relation to LPT at peak times, such as when call volumes reached approximately 40,000 in a single day, it was not possible to manage this level of demand, resulting in some calls not being offered the option to join the queue rather they were advised to try to call again at a different time.

2. PAYE Case-base: Practitioner feedback and Revenue areas of focus

Discussion on Revenue Personal Division related responses to the [Query Paper ITI submitted in August 2025](#).

Personal Division noted that two of the case examples supplied related to Business Division and these cases have been referred to that division.

Aggregation Relief Claims

Practitioners queried what evidence Revenue seeks to support an aggregation relief claim, noting that it can be difficult to obtain proof of income (or of no income) in relation to the foreign-based spouse. Tax authorities typically do not provide documentary evidence confirming an absence of income; some jurisdictions do not provide tax assessments and full translations of assessments or returns can be expensive.

Practitioners also queried Revenue's reference in the query paper responses to a spouse providing a 'signed affidavit' in relation to their income and whether this document must be witnessed by a solicitor etc. Revenue clarified that the reference to a signed affidavit is simply a declaration by the spouse that he/she has no income. The Non-Resident Unit (NRU) in Personal Division has accepted such declarations in aggregation relief claims. However, where available, Revenue's preferred evidence remains confirmation from the relevant foreign tax authority.

Practitioners considered that the cost of making a claim for aggregation relief claim can outweigh the benefit, given full details of the taxpayer's worldwide income must be provided and compiling this information may involve significant cost and time.

Practitioners welcomed clarification that the NRU would accept a signed declaration by the foreign-based spouse and queried whether a similar approach applies across other operational divisions handling such claims. Personal Division agreed that a consistent

Revenue-wide approach is important and Revenue undertook to share this approach with other operational areas.

Certified Translations

Attendees discussed the second example provided to Revenue, in the appendix to the agenda, which related to the translation of a Japanese tax return. Revenue acknowledged delays arose in resolving the case, noting that one reason for this was a misunderstanding over the information Revenue required. Legibility of the translation and clarity on the key elements of the tax return were the key requirements. Provision of these requirements helped expedite the case.

Although such cases are uncommon, Revenue noted that prolonged cases that are not progressing may need to be escalated to management. From Revenue's perspective, this would be more efficient than use of the CS4 procedure¹ or the Ombudsman.

Practitioners queried whether caseworkers could facilitate direct calls with tax agents in these cases to resolve matters more quickly. The Division advised that it cannot facilitate such a process. Caseworkers manage MyEnquiries queries, via a GetNext system which requires them to work the next available query. They also handle paper correspondence and the telephone lines. Therefore, the individual handling the query may change and capacity for extra calls is limited. The [Exceptional Contact](#) facility remains available, and it is monitored. This is an avenue that can be used by the agent if:

- There is an urgent need to contact Revenue, or
- They are unable to make contact via normal channels

Practitioners should include the **initial enquiry ID from MyEnquiries** in their email along with the reason for urgency.

Limitations in Form 12 for Non-Resident Cases

Practitioners queried whether the Form 12 could include a dedicated "white space" field to allow agents to explain workday-related adjustments to taxable income processed

¹ Revenue Complaint and Review Procedure

through payroll. Such a feature could help reduce follow-up queries and delays in issuing refunds.

They also queried Revenue's continued requirement for employer letters confirming Irish and non-Irish workdays when workday claims are made, and why amendments by taxpayers on a self-assessment basis are not accepted. Employers often prefer not to take on the additional administrative burden of providing these letters and consider that supporting information for the employee's tax return is the employee's own responsibility. Claiming a refund can be challenging for an employee in these circumstances and he/she may be due a significant refund as employers may withhold PAYE on 100% of their Irish employment income.

Practitioners noted that Revenue also seek employer confirmation letters for every individual in a single employer rather than applying a risk-based approach and seeking these letters in a sample of cases.

Revenue expects employers to know the jurisdictions in which their employees are working during the year. Where an employee has left the State to work in another jurisdiction or has significant workdays abroad, the employer can apply for a PAYE Exclusion Order or PAYE Direction, as appropriate. This would reduce the instances of refunds arising. Considering the refunds sought involve significant amounts, Revenue will not adjust payroll reported taxable pay without clear supporting evidence.

Revenue's preferred evidence is confirmation from the employer outlining the Irish and non-Irish workdays. However, where an employer is unwilling to provide such a letter, an employee may instead submit alternative proof, such as, a foreign tax return and evidence of residence in another jurisdiction. The NRU has processed refunds in such circumstances.

Evidence will be required in all cases where Revenue is asked to adjust reported payroll as a matter of good governance. Practitioners noted that some employers will not provide confirmation letters but instead, track employees' Irish and overseas workdays and are prepared to share these calendars with Revenue in individual cases.

Incorrect Tax Credits Granted to Non-Resident Non-Executive Directors

Revenue reviewed the instances provided where tax credits were granted to non-resident non-executive directors, despite prior requests that such credits are not applied. It is not possible to flag these cases individually on Revenue's system. Revenue proposes that an agent submits a list of relevant cases in December annually, via MyEnquiries, so that the Tax Credit Certificates can be manually updated for these specific cases.

Revenue suggests that text be submitted with these lists along the lines of:

Our client is a non-resident non-executive director, please remove all Tax Credits.

Worldwide income will not be provided at this time. The technology handling MyEnquiries will direct these lists then to the correct area.

Revenue clarified that generally when communicating with Revenue in relation to cases involving non-resident individuals, the 'non-resident' category in MyEnquiries should be selected (rather than the 'tax return' category) to ensure queries are sent directly to the NRU.

Timeframe for Availability of Online Form CG1

Revenue agreed that an online version of the Form CG1 is preferable. Personal Division is hoping to have an eCG1 included on the list of IT developments. The timeframe for such a development has not been agreed.

PAYE Priority Areas of Focus in 2026

Approximately, 600,000 tax returns for 2025 have already been filed, and it is peak period for the Division. Revenue is up-to-date with the PAYE End of Year Reconciliation (PEOYR) Project and the focus for the 2026 PEOYR project will be the 2024 tax year. Tax underpayments will be coded forward. Revenue will review the outcome of communications with taxpayers to identify patterns that influence customer behaviour e.g. the response rate to correspondence. Despite Revenue communications to many taxpayers indicating a refund may be due and encouraging them to file an income tax return, many taxpayers do not file a tax return. Revenue has carefully reviewed the wording of these letters to ensure the messaging is clear.

A total of 571,000 Statements of Liability have issued for 2025. Refunds amounting to €428 million have issued with underpayments of €13 million arising. Health expenses are the largest tax credit category claimed, with claims increasing to 162,000 from 120,000 last year. In addition, 56,000 Remote Working Relief claims and 103,000 Flat Rate Expense claims have been submitted. Following the reform of the Sports Donation Relief to allow PAYE taxpayers to claim the credit or donate it to the relevant sports club, a very small number of claims by PAYE taxpayers have been made to date.

Revenue, across all Divisions, operates a Real Time Risk (RTR) system which is now expanded to income tax Form 11 filings. The system examines the return for key risks using a number of variables.

The Share Schemes National Project is ongoing. While case volumes remain high, their overall value is lower. Revenue will issue assessments where taxpayers do not respond to correspondence. In addition to the review of tax on share options gains due by employees prior to 1 January 2024, Revenue is reviewing returns for the CGT implications of share disposals.

Practitioners queried whether the Form 12 is correctly calculating PRSI e.g. on rental income for PAYE taxpayers with unearned income above the relevant threshold. Revenue will review the matter.

Revenue closely analyses unusual patterns in claims for certain tax credits. AI assists Revenue to identify clusters or orchestrated claims quickly. Revenue also plans to build in service elements to the RTR which could, for example, reduce requests for supporting information.

PAYE Information Modernisation and Support Branch activities

Revenue is assessing the IT requirements for development during H1 2026. Annual Budget-related developments must be prioritised each year i.e. amendments to or new reliefs, USC changes etc. Beyond these, the Division has several internal requests where it is seeking developments as priority requests.

API integration is expanding to include other government departments, SUSI, HSE and the Department of Children. Further expansion of AI to include optical character recognition is expected to be developed to spot duplicate or incorrect uploads etc.

Revenue is continuing to assist the National Auto Enrolment Retirement Savings Authority (NAERSA) in relation to administration for Auto Enrolment. Harmonisation of the Single Public Service Pension Scheme is also underway.

The Division will also have a role in the development of 'e' Withholding Tax. The Institute outlined some concerns it would be highlighting in its response to the joint public consultation. Revenue emphasised that eWHT is at a very early stage, no developments have been built and a number of policy decisions on the direction of the new regime have yet to be made.

Revenue referenced recent activity in relation to adjusting tax credit and rate band allocations of recipients of Carer's Allowance and Carer's Benefit in-year to ensure the full amount of tax is collected at source. As this data has not been shared between the Department of Social Protection (DSP) and Revenue previously, it has been the recipient's responsibility to declare this income to Revenue in a tax return. Last year it was agreed by the DSP and the Revenue Commissioners that, from 1 January 2026, information on Carer's Allowance/Benefit payments will be included in the Taxable Payments Report shared directly with Revenue.

Revenue and DSP met with Family Carers Ireland and Care Alliance Ireland in April 2025 to outline its approach and its administration. Revenue wrote to approx. 34,600 PAYE customers to advise them of this change and a dedicated helpline was established to assist callers with questions about the letters. Revenue clarified that a significant proportion of individuals in receipt of carer's income were either declaring the income on their tax returns or their circumstances are such that they do not have a tax liability. Therefore, letters only issued to approximately a third of the PAYE customers in receipt of Carer's Allowance/Benefit payments.

Revenue is not carrying out a review of prior years in respect of Carer's Allowance or Carer's Benefit solely because of this change. The focus of the new process is on the timely collection of any tax on a forward-looking basis. However, should an underpayment of income tax arise on foot of the declaration of taxable income such as Carer's Allowance or Carer's Benefit, Revenue will seek to minimise any potential hardship in such cases, by collecting the liability through a reduction of a taxpayer's tax credits over an extended 4-year period, from 2027 onwards.

3. Capital Taxes Service Delivery – CAT, Stamp Duty, CGT

CGT service delivery has been centralised in Personal Division since 1 September 2025. This includes cases managed by Business Division. The facility to register for CGT was made available on ROS and myAccount last year. Revenue also corrected instances where cases were visible on record as 'ceased' for CGT.

There has been a focus on Principal Private Residence (PPR) relief with three interim audits underway by the Comptroller and Auditor General (C&AG) with CGT PPR included in one of these three. Revenue identified cases where relief was claimed but not due and these have been referred to the Compliance Branch.

Other issues and trends identified from analysis of CGT returns include:

- Submission of CG50 when the value is under the requisite threshold.
- Increase in a loss to create no gain.
- CGT details not completed on the Form 11 in appropriate cases.
- Forms CG1 submitted unsigned.
- Computation not included with a non-residence vendor clearance application. Requests for a computation together with subsequent delays in responding resulting in delays in processing applications.
- Use of the paper version of the Form CG50 when the online form is more efficient.
- Payment made to the incorrect year then an offset must be made.
- Surcharge removal requests for income tax and CGT made separately when both should be requested at the same time.

Attendees discussed the two payment dates in the year for CGT, which can cause confusion for taxpayers. The Institute confirmed that it has made a policy recommendation on several occasions to the Minister for Finance seeking a single payment date, after the end of each year.

Practitioners queried Revenue's plans for Capital Tax Modernisation as mooted in Revenue's submission to the Commission on Taxation and Welfare. The submission envisaged aligning the payment and filing of tax with the taxable event, within a single integrated process. Work continues with Revenue Legislation Services (RLS) on advancing plans for modernisation, but no developments are imminent.

Practitioners queried the handling of estate/death clearance cases and raised members' feedback of delays in processing clearance applications and queries issuing after the deemed clearance period expired (35 days). Revenue noted that there is currently a large volume of cases on hand as it works through its self-assessed peak Pay & File period. Practitioners will provide feedback on the issues arising and noted that it had been proposed that the Letters of No Audit (LONA) subgroup, which originally met in 2021, prior to the launch of the clearance processes, was expected to meet again to consider estate cases. There has been a change in personnel, but the Institute will pursue a meeting of the group on estate clearances.

4. Compliance Branch Areas of Focus

Rental Income Project

Rental income is a routine focus for the Branch's compliance activities. Egregious behaviour and 'off the radar' landlords are key areas of interest. Revenue is also engaging with the Residential Tenancies Board (RTB) to obtain information to support its work in this regard. The Residential Tenancies (Miscellaneous Provisions) Act 2026 (linked [here](#)) was enacted on 24 February 2026. Sections 21 and 22 of the Act provide for the sharing of certain information between the Residential Tenancies Board ("RTB") and the Revenue Commissioners.

Charities and Sports Bodies

Compliance activities are also undertaken in relation to charities and sports bodies, including the Charitable Donations Scheme (CDS). Revenue will seek proof of payment of the donation and examine the accuracy of the claim. The Compliance Branch also carry out interventions relating to the VAT and PREM compliance of Charities and Sports Bodies. Employment misclassification will be a focus for the Division following the Supreme Court judgment in Karshan after the disclosure scheme ends.

Capital Taxes Non-Filers

Capital taxes non-filers are an area of focus. This includes individuals who may have no CAT liability but the gifts/inheritances they have received exceed 80% of the relevant group threshold. A risk-based approach applies.

PAYE A2 Agent-link

Revenue confirmed that PAYE A2 Agent-links which permitted the payment of refunds for PAYE taxpayers to agents are no longer accepted. Business practices in the sector have now changed. Revenue has removed the agent bank account details from the taxpayers' records. Revenue continues to monitor compliance but to date there has been a high level of compliance with the change, and it has been positive for taxpayers.

RTR and Form 11

As outlined, the RTR system has been enhanced to apply to Form 11 generated income tax repayments and flag cases for intervention based on a range of risk indicators, which are continually reviewed. RTR on Form 11 will be a keen area of focus.

5. Central Register of Beneficial Ownership of Trust (CRBOT) update

The facility for UK/non-resident trusts to be registered on CRBOT is available but it is acknowledged that the process is cumbersome. Revenue is examining scope to release a short-term fix to make the system more user-friendly. This would be a mid-year development at the earliest. In the longer term, Revenue are designing a new more user friendly process with a view to this being available in mid-year. Revenue intends to socialise the proposed development in advance and is considering reconstituting the CRBOT working group as part of this engagement.

It is acknowledged that the scope of the reporting requirements is broad. In addition, the Register must be updated every time there are changes to the beneficial ownership, the nature of their interest or control.

In 2024, the European Commission issued a letter of formal notice regarding what it considered as incorrect transposition of the Fifth AML Directive (5AMLD) by Ireland in relation to CRBOT regarding information access and ensuring information is accurate and complete.

Two new Statutory Instruments relevant to CRBOT have been signed. The main instrument, S.I. No. 440 of 2025, came into force on 1 October 2025. The regulations amend provisions of the European Union (Anti-Money Laundering: Beneficial Ownership

of Trusts) Regulations 2021 (S.I. No. 194/2021) to introduce new obligations on designated persons in relation to circumstances where details regarding a relevant trust have not been registered in the CRBOT.

A number of AML developments are in train for 2026 onwards. The new European Anti-Money Laundering Authority (AMLA) will begin operating this year. It will play a key role in the broader European Commission legislative package, including the Sixth Anti-Money Laundering Directive (AMLD6), the Anti-Money Laundering Regulation (AMLR), and the regulation on information accompanying transfers of funds and crypto assets.

The number of registrations on CRBOT has increased approximately 60% year-on-year. The CRBOT Team is planning a programme of 100 visits to trust providers, including solicitors, accountants, trust specialist providers to raise awareness of the compliance requirements. In some cases, individuals are very familiar with the CRBOT requirements whereas in other cases understanding is more limited.

Responding to queries, Revenue clarified that the CRBOT engagement regarding sports bodies has been undertaken with a number of National Governing Bodies and communications also issued to sports clubs.

6. Local Property Tax (LPT) and Vacant Homes Tax (VHT) Update

Over 1.5 million letters issued in September over three weeks to property owners in advance of the revaluation date of 1 November 2025. Approximately, 80% of the expected returns have been filed with a payment compliance rate of 91%. €187 million has already been paid for 2026 with a total of €244 million in payment arrangements having been put in place for 2026.

There are over 200,000 properties where LPT has been paid but no return has been filed. Many property owners continue to pay their LPT by Direct Debit or through salary, but the property owners are not fully in compliance with their LPT requirements in the absence of filing a return. A compliance campaign will begin in Q1 2026.

A payment compliance campaign will begin in March. Revenue will write to property owners with active employments and if no response is received, mandatory deduction at source will be applied to their employment income. This will be followed by pursuit of non-compliance for income tax and corporation tax filers. An LPT surcharge will arise

when the income tax/corporation tax or Capital Gains Tax (CGT) return is filed and interest will also apply. Collection of outstanding LPT from property owners in receipt of DSP income will follow. Outstanding LPT remains a charge on property sold/gifted/inherited as the asset is encumbered until the LPT is paid.

A robust valuation compliance campaign will also be undertaken. High value properties, for example, properties in Band 20, may be of focus together with a risk-based approach generally. In such cases, Revenue will adopt a whole case management approach e.g. examining who owns the property, whether CAT issues arise, maintenance of the property and any related PREM issues. This rigorous approach will involve both audits and investigations. LPT can serve as an entry point to a whole case review of a taxpayer's compliance. Revenue will also develop the LPT register.

Like income tax, if a corporation tax return is filed in respect of a property owner that is not compliant with their LPT obligations, an LPT generated surcharge will arise on the filing of the return. Revenue has observed that a large number of LPT generated surcharges are arising on the filing of Forms CT1 and asked that filers be cognisant of LPT compliance in advance of filing.

Revenue may cap the LPT generated surcharge at 50% of the LPT liability if certain conditions are met. However, engagement with Revenue is required. An agent needs to complete the LPT-specific agent-link to engage with Revenue about capping the surcharge. It is preferable to avoid imposition of a surcharge and any associated additional administration by engaging with the client at an early stage, before the return is filed, to clarify that the property owner is LPT compliant.

Regarding VHT, while the yield and number of properties in scope is much lower than LPT, Revenue will conduct a significant project to ensure compliance with the requirements. Property owners should keep records to show either occupancy or tenancy. The current VHT rate is seven times the LPT liability, so the quantum is significant.

7. VRT Developments update

There has been an increase in VRT activity on the last 12 months. All contact channels are up and Transfer of Residence relief claims from VRT have increased by 21%.

This reflects individuals returning from abroad, for example, retirements to Ireland, post-Brexit, expiry of Australian visas.

Vehicles belonging to Ukrainians registered for temporary protection in the State benefited from a temporary exemption from VRT. This had to be applied for and was typically granted for 12 months with scope for renewal. Approximately, 1,300 individuals held a temporary exemption which was due to expire, and Revenue wrote to these individuals in December regarding renewals with 300 responding.

As part of the European Car and Driving Licence Information System (EUCARIS) initiative, and in accordance with to Article 37 of EU Regulation 2018/858, from **5 July 2026**, vehicle manufacturers will be required to make the certificate of conformity (eCOC) available to the approval authority as structured data in electronic format.

Electric Vehicle sales are up 35% on 2024 and represent 19% of all new car sales. Revenue referenced the legislation introduced in 2023 to reduce road fatalities related to certain high-powered e-bikes, classifying these as motorised vehicles requiring a licence, registration, tax and insurance to be used on public roads. This has addressed the issue of import of this category of e-bike.

AOB

Revenue attends the National Ploughing Championship, holds over 65s national events, carries out school visits and other events to better inform the public about their tax obligations. Revenue is examining scope to include more educational material on the website similar to the material made available for Transition Year students, to extend Revenue's educational reach to the public.

Revenue also highlighted the risk of extraction fraud targeting agents as outlined at TALC. The Institute confirmed that it has been examining ways to increase awareness amongst members so that their security systems and procedures protect against possible fraud.