

New Code of Practice for Revenue Compliance Interventions

Programme

Time	Topic	Speakers
08.30 – 08.35	Introduction and Opening Remarks by Chair	Julie Burke BL
08.35 – 09.15	<ul style="list-style-type: none">• Summary of the Code of Practice for Revenue Compliance Interventions (May 2022)• Review of the key differences from the previous Code of Practice and key considerations to keep in mind• Outline of the rationale for change and how this is reflected in legislation• What are the Compliance Interventions under the updated Framework and what does each Level mean?	Aidan Lucey, <i>PwC</i>
09.15 – 09.30	Break	
09.30 – 10.10	<ul style="list-style-type: none">• Overview of the type of queries that would typically fall into each of the Levels 1,2 and 3• Illustrative practical scenarios of compliance interventions at each level of the Code of Practice for Revenue Compliance Interventions• Review of the disclosure position under the “new” Code of Practice at each Level 1, 2 and 3.• Illustrative life cycle of a compliance intervention at each stage (from risk assessment through to settlements/penalties)• Discussion of examples seen in practice since the introduction of the Code of Practice	Mark Barrett, <i>RDJ</i>
10.10 – 10.30	Q&A with Panel	Chaired by Julie Burke, BL

Speakers

Aidan Lucey is a Partner in PwC’s tax risk and controversy practice, leading the firm’s Revenue interventions and tax risk offering. He has more than 15 years of experience assisting clients through wide-ranging Revenue interventions, including multi-tax head audits, e-audits and investigations. He also has extensive experience supporting clients proactively manage their tax risk. In particular, he assists companies in developing their Tax Control Framework and carrying out self-reviews of their tax filings. Aidan also supports companies participating in Revenue's Cooperative Compliance Framework to meet their obligations. Aidan is a recognised expert in Revenue interventions and tax risk, regularly presenting at events and contributing to publications on the topic. Aidan sits on the Irish Tax Institute’s Tax Administration Committee and on Revenue’s TALC Audit Sub-committee, where he represents the views of taxpayers and works closely with Revenue on audit policy. Aidan is co-author of the Institute’s publication, *Revenue Audits and Investigations – The Professional’s Handbook*.

Mark Barrett is a Chartered Tax Adviser (CTA) with RDJ. He has worked in tax roles in both industry and practice and has advised Irish and multinational clients on a wide range of tax matters. Mark is also a past President of the Irish Tax Institute and a member and past chairman of Main TALC. Mark is co-author of the Institute's publication, *Revenue Audits and Investigations – The Professional's Handbook*.

Julie Burke practices at the Bar in Dublin and is a Fellow of the Irish Tax Institute. Julie has extensive specialist knowledge and experience of Revenue law and the investigations process and is well-known as a tax author and lecturer. Julie is the editor of *Irish Tax Review* and of *Revenue Audits and Investigations – the Professional's Handbook*.