



**Irish Tax  
Institute**

*Leaders in Tax*

## **Institute Branch Network**

### **Summary of Meeting with South West (SW) Revenue – 27 September 2011**

Institute branch representatives met with Revenue in the South West region last week, where the following matters were discussed.

#### *General Update on SW region*

Revenue noted that they will be working on managing workflow and manpower given reduced resources in 2012. It may be the case that the full range of services will not be available in all the SW Districts, for example, customer service may be centralized in the region. Revenue reminded attendees of the range of services available online. In particular, they drew attention to the facility to amend a submitted Form CT1 or Form 11 on ROS, rather than by contacting the Districts. eBrief No. 18/2010 provides details on amending a CT1 [here](#), eBrief 59/2010 provides information on amending a Form 11 [here](#)

There will be an increased use of teams in working on cases. This may mean that taxpayers/agents will have more than one contact point with Revenue on a case.

#### *Shadow economy*

Sales of non-duty paid tobacco and oil have been areas of focus for Revenue. They will also be exploring unexplained personal wealth. More projects tailored to the shadow economy are being developed.

#### *Audit Activity*

In relation to audits, Revenue noted that it was proving more difficult to settle audits by agreement. Therefore there will be increased usage of Notices of Opinion in the future.

They also advised that it could be expected that there will be an increase in the average % of penalties sought in 2012, over recent times.

Taxpayers and practitioners will see more use of e-audits, which use IDEA software to interrogate data. Revenue noted some hesitation from software suppliers to provide information through Revenue's secure email facility, as requested.

#### *Pay and File*

Practitioners made Revenue aware of the delays in obtaining information from clients for this year's pay and file deadline. They noted that, in general, they are 2 to 3 weeks behind where they would expect to be, compared to previous years.

In relation to the CAT pay and file deadline, Revenue said that they were aware of the issues raised by practitioners around the 30 September filing deadline (the Institute's letter to Revenue last month highlighted a number of issues [and can be accessed here](#) ) and the question of surcharges would be looked at on a case-by-case basis.

*eRCT*

Revenue spoke on the introduction of eRCT next year. Information seminars will be scheduled around the country in the coming months to familiarise principals with the new system. Further correspondence to principals and sub-contractors will also issue. Principals should be able to upload contracts from 28 November. It is intended that the new system will go live from 1 January 2012.

Issues on the registration of co-owners for VAT were discussed, but could not be resolved at the meeting.