



Irish Taxation Institute

Educating, Developing & Representing

Update on Irish Taxation Institute Branch Network Meeting with Revenue in the Border Midlands West Region

A meeting took place between branch representatives and Revenue in the Borders Midlands West (BMW) region on 15 September 2010. Amongst the matters discussed were:

1. Revenue Initiatives in the Region

Revenue noted that a focus on the cash economy is continuing. Current areas of focus include:

- Taxi operators - ensuring drivers are registered for tax.
- Counterfeit cigarettes – compliance checking visits to a number of shops, garages, pubs and markets were carried out over the summer.
- One-off house builds and renovations.

Unannounced compliance visits to cash businesses are continuing in the region. Review of the employment status of locums in the health sector is also continuing.

Revenue noted that there has been an increase in the number of cases referred for prosecution, including summary prosecution for failure to keep proper books and records when warned.

2. Revenue Audit Activity and Non-Audit Interventions

Revenue noted that parallel to the audit programme they are increasing their use of non-audit interventions including aspect queries, assurance checks and profile interviews. They referred in particular to profile interviews which are being rolled out in the region. Profile interviews involve writing to the taxpayer noting particular area(s) identified by Revenue as presenting a potential tax risk and proposing a time to meet with the taxpayer to discuss the areas identified. The letters are not audit notifications. Depending on the findings from an interview it will be decided whether an audit is or is not appropriate. Letters are to be copied to agents.

3. Form 1 – Partnership Returns

Practitioners raised the issue of requests from Revenue for submission of a Form 1 (partnership return) in particular in the context of where a husband and wife had been registered as a partnership. Practitioners considered that as any income from the partnership would have been included on the couple's Form 11 completion of the Form 1 would be duplication. Revenue noted that the District could be contacted in such circumstances as the computer systems were unable to identify such instances.

4. eStamping

Practitioners raised concerns about the need to use a practice's tax number rather than the TAIN number to use the eStamping facility. Revenue advised that it is possible to limit access so that confidential tax information is not accessible to those using the eStamping facility. The relevant District ROS Liaison staff can be contacted in this regard.

5. Revenue Staff Update

Revenue noted that Brendan O' Shea Principal Officer in Galway/Roscommon District and Kieran O' Connell Principal Officer in Donegal District had recently retired. Assistant Principals John Curran and James Dillon are currently acting Principals in Donegal and Galway respectively.

It was noted that the Mayo District (National Processing Unit) has now taking on the processing of paper Forms CT1 and IT38.