

## COVID-19 – Revenue interventions

Public policy measures put in place to contain the spread of COVID-19 are resulting in significant operational disruption for taxpayers. Many now face weeks, if not months, of exceptionally challenging trading conditions.

The Revenue Commissioners acknowledges the current exceptional circumstances. They have announced that they are suspending audit and other compliance intervention activity on taxpayer's premises until further

notice. They have also set out that, where possible, they will continue to engage with businesses to finalise open interventions through MyEnquiries or by telephone.

This will put a sharp focus on the current caseload of Revenue as it would be reasonable to assume there will be a falloff in field audits/interventions for the foreseeable future. This presents a potential window of opportunity for taxpayers to consider any open audits/interventions with Revenue,

some of which may be ongoing for an extended period of time, and explore with Revenue if there would be an appetite for settlement, in light of current circumstances.

Should you wish to discuss these measures and the circumstances of any open audit/ intervention cases please do not hesitate to contact us.

Some key points are as follows:



**Open Revenue audits** – where the Revenue audit has commenced and Revenue's presence on site is not required a focus should be put on engaging with Revenue to bring the audit to a timely conclusion.



**Tax Appeals** – Opportunity to consider cases under appeal which have not yet been heard before a Tax Appeal Commissioner with a view to determining if agreement could be reached with Revenue.



**Open non-audit interventions** – opportunity to deal swiftly with any open-non audit interventions (such as aspect queries, profile interviews etc.) so as to bring them to a conclusion in a timely manner.



**Tax Appeals** – With the potential slowdown in new appeals entering the Tax Appeal Commissioner the current appeal backlog (up to the hearing itself) may be worked through quicker, which may trigger a request for a Statement of Case and or Outline of Argument submission.



**Dated Revenue interventions/ audits** – Any case that has remained open for greater than 12 months should be 're-activated' with a view to exploring common ground for settlement. Cases where protective assessments have issued would be an example.

The Deloitte Tax Controversy team can help businesses through these unprecedented times and assist with a specific tailored approach to Revenue audit/intervention and appeal circumstance.

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