Representing Taxpayers – Interventions, Audits, Investigations & Appeals

Dates & Venues: **Tuesday 24 November, Kingsley Hotel, Cork**
Tuesday 8 December, Hyatt Centric, Dublin 8 & Online

Time	Topics	Speakers
09.30	**Chairperson's Remarks**	*Sandra Brennan, EY*
09.35 – 10.05	**Selection of taxpayers for compliance interventions** • Revenue's use of technology • Sources of information – e.g. ERR filings • Risk analysis • Exploring the use of AI	*Niall Keenan, Revenue*

10.05 – 10.55	**Engaging with Revenue: Supporting compliance, Risk Reviews and Revenue Audits**
	• Revenue's Compliance Intervention Framework
	• Mechanisms to minimise exposure to interest & penalties –
	  ○ self-correction procedure
	  ○ unprompted qualifying disclosure
	• Handling a Level 1 intervention & minimising risk of escalation
	• Handling a Level 2 intervention (Risk Reviews and Revenue Audits) – prompted qualifying disclosures, navigating the process, getting to a conclusion, and recent trends
		Ciara Devane, KPMG

10.55 – 11.10	**Morning Break**	
11.10 – 12.00	**Engaging with Revenue: Revenue investigations** • Role of the CTA • Handling a Level 3 intervention • Recognising escalation and risk of prosecution • Understanding when legal advice is needed • Recent trends	*Mark Barrett, RDJ*
12.00 – 12.30	**Panel discussion and Q&A**	*Chair & all morning speakers*
12.30 – 13.30	**Lunch**	
13.30	**Chairperson's Remarks**	*Gemma Tugwell, Grant Thornton*

13.30 – 14.20	**Mechanisms available to support compliance and resolve disputes**
	• Mechanisms to avoid exposure to interest & penalties –
	  ○ Expression of Doubt
	  ○ Qualifying Avoidance Disclosure
	  ○ Co-operative Compliance Framework
		Aidan Lucey, PwC

	○ Enhanced Compliance Engagement (ECE) Framework (High Wealth & Financial Services Division) ○ Completing the RTS1A for an RTS opinion or for an ECE opinion • Revenue's Customer Charter, practical application/enforcement and remedies • Compliance interventions - rights and responsibilities of Revenue and the Taxpayer as set out in the 2022 Code • Revenue's complaint and review procedures ○ When it is appropriate ○ How it works	
14.20 – 15.05	**Taking an appeal to the Tax Appeal Commission (TAC) and beyond** • Deciding if an appeal should be lodged • Lodging the appeal • The process and practicalities before and during the appeal • The importance of evidence • Specific rules around expert evidence • Deciding to appeal beyond the TAC	*Frank Mitchell SC*
15.05 – 15.25	**Afternoon Break**	
15.25 – 16.00	**Understanding the scope of Revenue powers and taxpayer rights in a compliance intervention** • Revenue powers at the initial intervention stage ○ Information-gathering powers ○ Inspection and search powers ○ Exchange of information • Taxpayer rights at the initial intervention stage • The application of penalties	*Gráinne Duggan SC*
16.00 – 16.30	**The role of the Chartered Tax Adviser – managing risk** • Engagement letters ○ clearly defined scope of work ○ clear allocation of responsibility for sourcing information & making tax filings (e.g. LPT) • Optimising compliance & other checklists for gathering information for tax return preparation & minimising risk • Use of AI in providing advice – risks, client notification obligations (imposed by EU) • CFE Charter of Tax Advisers' Rights and Obligations in an AI-Influenced Tax Advisory Environment • Reporting obligations	*Feargal Kenzie, Deloitte*

16.30 – 17.00	**Panel discussion and Q&A**	Chair & all afternoon speakers

Speakers Bios

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.

Ciara Devane is a Tax Principal with KPMG Ireland, with over 18 years' experience advising domestic and international businesses on a broad range of corporate tax matters. She works with clients ranging from indigenous Irish companies to large multinational groups, providing both tax advisory and compliance services. Her areas of expertise include tax-efficient financing structures, international tax planning, Revenue audits and disputes, fund repatriation, transaction due diligence, and cross-border investment. Ciara is a Chartered Tax Adviser (CTA) and a Fellow of Chartered Accountants Ireland.

Gráinne Duggan SC is a specialist Tax Counsel with extensive experience in providing legal, advocacy and advisory services across all areas of tax. Gráinne frequently appears in tax cases before the Tax Appeals Commission and the Superior Courts. She also provides comprehensive and strategic tax advice, tailored to each client's own circumstances. Gráinne is a Chartered Tax Adviser (CTA) and a trust and estate practitioner (TEP). She has published articles on tax law in the *Irish Tax Review*, *TaxPoint* and the *Law Society Gazette*. Gráinne is also a regular speaker at tax and probate conferences.

Niall Keenan is an Assistant Principal working in Business Division with the Revenue Commissioners. He has worked in compliance roles for the past ten years, five as an auditor working on multithreads interventions and five as a compliance manager. He currently oversees compliance teams who carry out VAT, IT and RCT interventions.

Feargal Kenzie is a Director in Deloitte and has over 20 years' taxation experience advising a broad range of clients across all sectors. He has extensive experience in dealing with the Revenue Commissioners in all types of Revenue audit and intervention cases. He has specific expertise in assisting taxpayers prepare for a Revenue audit and furnish a qualifying disclosure where appropriate. He also assists taxpayers prepare unprompted qualifying disclosures. In addition, he can manage the engagement process for Revenue audit/intervention cases to include agreeing tax geared penalties. Feargal also provides tax health checks to taxpayers who wish to consider their tax risk/governance. He is a Chartered Tax Adviser (CTA) and an ITI representative at the TALC Audit sub-committee meetings.

Aidan Lucey is a Tax Partner in PwC's Tax Risk and Controversy practice, leading the firm's tax risk and Revenue interventions offering. He has more than 20 years' experience assisting taxpayers through wide-ranging Revenue interventions. Aidan also supports organisations meet their obligations under Revenue's Co-operative Compliance Framework ("CCF"), including developing Tax Control Frameworks and conducting self-reviews. Aidan sits on Revenue's TALC Audit Subcommittee, where he engages with Revenue on audit and compliance policy matters. Aidan is a Chartered Tax Adviser (CTA), Council Member of the Institute and is co-author of the Institute's publication, *Revenue Audits and Investigations – The Professional's Handbook*.

Frank Mitchell is a Senior Counsel who specialises in taxation and represents taxpayers before the Courts in Ireland, the UK and Europe. He is a Fellow and Past President of the Irish Tax Institute.

Gemma Tugwell is a Tax Director in Tax Risk and Controversy in Grant Thornton having joined them in May 2025. Gemma has over 20 years' experience in tax from starting her career in Revenue where she spent over 10 years working in the areas of Revenue Legislation Service (RLS) and Revenue audit and compliance, dealing with High-Net Worth Individuals in LCD pre re-alignment. Then moving to PwC for 7 years where she worked with companies in assisting them with Revenue Compliance Interventions and pre audit health checks. A short stint in Bord Gais Energy as the inhouse tax lead then gave Gemma the commercial insight into how companies operate on the ground. Gemma is Chartered Tax Adviser (CTA).