



# Minutes: 35th Meeting of the Retail Forum

## 19 June 2024, 11.00-13.00

*(hybrid meeting held in Room 110, Kildare St and online)*  
*Meeting held under Chatham House Rules*

**Chair:** Emer Higgins T.D., Minister of State for Business, Employment and Retail  
Attendance at Appendix 1.

### Item 1: Welcome and Opening Comments

The Chair introduced herself and welcomed attendees to her first meeting as Chair of the Retail Forum. The Chair outlined her commitment to supporting retailers, small businesses and entrepreneurship and invited members to submit their budget submissions early. The Chair also welcomed An Garda Síochána as a new member to the Retail Forum.

### Item 2: Enhanced Reporting Requirements

Representatives from the Department of Finance and Revenue Commissioners presented on the Enhanced Reporting Requirements (ERR).

Comments arising:

- There are detailed FAQs on the ERR on the Revenue website and members were asked to share this information through their networks.
- A Retail Forum member commented that an impact assessment would have been welcomed.
- The 'service for compliance' extension until the end of the year was welcomed.
- It was proposed that the system of reporting could be moved to an annual basis.
- Small businesses are time poor and ERR adds to the administrative burden.
- A Retail Forum member said that the system was 'an on or before incurring' approach; however, the presenters clarified that it is on or before it lands in an employee's bank account' approach. This clarification was acknowledged.
- Another Retail Forum member asked why it was necessary to click 'no' if the company does not have a need to comply with ERR. They added that by continually doing this it might appear to signify tax 'avoidance'.
- A Retail Forum member outlined where the 'small benefit' is not going into a bank account, when does the obligation arise to report? Revenue clarified that it arises where it 'becomes available' to the employee.

**Actions:** Copy of the presentation to be forwarded to the Retail Forum members.

### Item 3: Retail Forum Work Programme 2024

The Secretary to the Retail Forum updated members on the progress of the 2024 Work Programme to date and the actions/topics discussed at Working Group meetings.

In relation to Action 2 of the 2024 Work Programme concerning legislation, the Secretary invited representative bodies to share any information with the Secretariat regarding new legislation that comes to their attention. The Secretariat will continue to share information on

relevant legislation that the Secretariat is aware of on the Retail Sector Webpage [Retail sector in Ireland - DETE \(enterprise.gov.ie\)](#) and through the Forum. The Secretary also mentioned the importance of collaboration between Government Departments. In relation to the future operation of the Working Groups, the Secretary added that it is proposed to have a rotating Chair for each meeting of the Working Groups.

Comments arising:

- The Chair reiterated that there is good collaboration between Government Departments and retail bodies and that the idea of a rotating Chair is a good proposal. The Chair acknowledged the contribution of Working Group members and thanked them for their time.
- A Retail Forum member asked if more information on the SME test could be provided. The Department said that a Government decision provides that the SME test will be applied to all major policy initiatives and not just legislation.
- Another Retail Forum member queried whether there will be stakeholder engagement regarding the SME test. The Department confirmed that consultation will happen and the Chair agreed that there will be a presentation of the SME test at the next Retail Forum meeting.
- Another member when referring to the SME test suggested that a further distinction could be made between SMEs of different sizes.
- A Retail Forum member asked whether there are subgroups (working groups) that looks at various subsectors of retail and added that digitalisation differs in different retail sub-sectors.
- The Secretary clarified that the Working Groups in existence cover cross-sectoral topics – green transition and digitalisation and skills and invited the member to join the Working Groups.
- Action 12 of the 2024 Work Programme was raised by a member who said that the Croí Cónaithe scheme has had a positive impact on towns, however, businesses cannot apply for the scheme. The Chair invited the member to submit a pre-budget submission on this.

**Actions:**

- Invitation to issue to Retail Forum member about joining the Digitalisation and Skills and Green Transition Working Group
- Retail Forum member to submit a pre-budget submission on the impact of the Croí Cónaithe scheme for businesses.
- Presentation on SME test to be included on the agenda of the next Retail Forum meeting.

#### **Item 4: National Enterprise Hub**

The Department of Enterprise, Trade and Employment presented on the National Enterprise Hub (NEH).

Retail Forum members were given a demonstration of the current NEH website.

Comments arising:

- How many Trading Online Vouchers (TOVs) were approved in 2024? The Department agreed to follow up on this.
- A Retail Forum member asked for businesses with more than 10 employees be allowed to avail of the TOV scheme. The Department said that there is currently a

proposal for businesses with under 50 employees to avail of the scheme but this is awaiting approval.

- A login for the NEH website was proposed and the Department said that this will be considered.
- The Chair asked attendees to give the Department feedback on the NEH website and the secretariat will send on the relevant email address.

#### **Actions:**

- Copy of the presentation to be forwarded to the Retail Forum members.
- The Department agreed to revert to the Retail Forum member with an update on the TOV.
- Retail Forum members to be provided with contact details to provide feedback on the NEH website.

### **Item 5: Deposit Return Scheme**

A representative from Re-Turn presented on the Deposit Return Scheme (DRS).

- The Government's Deposit Return Scheme has been operating since February.
- The operator for the Scheme, Re-Turn provided an update on how the Scheme is progressing
  - 2 million containers were returned in February 2024
  - over 78 million returned in May 2024
  - in the first 101 days of the scheme over 100 million containers were returned
  - in the space of 36 days, 200 million have been returned.
- The transition period ended on 31 May whereby containers without the Re-Turn logo are no longer accepted.
- There has been no negative feedback on the scheme and it might be taken that this is because there has been a good flush through of products by suppliers and retailers.
- Re-Turn also confirmed that there are digital assets available for retailers. Re-Turn continues to conduct Retailer Roadshows and webinars will follow.

#### **Comments arising:**

- Some plastic items are still being rejected by the reverse vending machines (RVMs). Re-Turn welcomed the feedback. They are aware of issues with plastic bottles of slightly different shapes and with some liquid remaining. In the first six weeks, there was a 'highering of the tolerance level' of RVMs which allowed not- quite compliant containers to be accepted.
- A Retail Forum member said they are waiting to hear back regarding an ACA scheme for RVMs. The Department noted the issue.
- A member asked about unredeemed deposits. Clarification was given that
  - If a container is not returned, the deposit cannot be redeemed and Re-turn retains the deposit.
  - If a container is returned to a reverse vending machine for a receipt/voucher, the retailer may claim the deposit from Re-turn in respect of that container. The retailer will retain the deposit pending redemption of the voucher by the customer.

## Item 6: AOB

The Chair invited members to raise issues under AOB. A number of topics had been submitted by Retail Forum members to the Secretariat in advance of the meeting.

- Limits on tax-free shopping for tourist from Great Britain (a representative from Revenue Commissioners attended the meeting)
  - After Brexit, since January 2021, shoppers from England, Wales and Scotland can avail of tax-free shopping in Ireland.
  - Due to UK Import Duty Allowance, they can only benefit from tax refunds on purchases up to £390/around €425, as purchases above that value attract import duties and taxes which would exceed the refund amount.
  - Ireland is less attractive to UK tourists at present because the same threshold does not apply across Europe.
  - Revenue confirmed that this matter is being monitored and it has been flagged by DETE. Revenue Commissioners agreed to revert to the Retail Forum on this matter.
- Low Pay Commission report on sub-minimum rates of the National Minimum Wage (a representative from the Department attended the meeting)
  - Members raised the issue of sub-minimum rates of pay following the publication of Low Pay Commission's report and recommendations on sub-minimum rates of the National Minimum Wage
  - The Low Pay Commission has recommended the removal of all sub-minimum youth rates
  - Members highlighted the differences between young and adult employees with regard to the statutory provisions that prevent young persons from selling certain products, working certain hours and roster restrictions during school time.
  - Further increase in cost for businesses.
  - Many Retail Forum members pointed out that should the Government accept the recommendation; this would impact the number of younger workers employed in the future and would deny them valuable skills for future work.
  - There will be an examination of the economic impact of the recommendation and legal advice sought.
  - The Department was asked what further consultation will take place, is there room for derogation and how are the LPC going to implement this. The Department said that Minister Burke is examining the economic impact and will seek legal advice. They added that the cost to employers is not a justifiable reason for not implementing it. A lot of consultation has taken place throughout this process.
- Retailer concerns on the Dublin City Centre Transport Plan (A representative from Dublin City Council (DCC) attended the meeting)

### Comments Arising:

- The Chair invited DCC to update members on the Transport Plan.
- DCC outlined that they were finalising consultation with Disability organisations and businesses as directed under Section 140 regarding the proposed plan.
- On 1 July 2024 DCC will consider the feedback.

- DCC said that a full public consultation was carried out in November 2023 and if retailers have any further points they wish to raise they can be forwarded to [citycentretransport@dublincity.ie](mailto:citycentretransport@dublincity.ie)
- A Retail Forum member, who raised issues of concern with DCC, said that they have received no feedback from DCC. Their issues of concern include
  - Challenge in travelling to city centre,
  - congestion charge question,
  - 7 segments plan,
  - With the decline in footfall more generally, they expressed their view that their voice was not being heard
  - Transport Plan poses a major threat to trade.
- They added that customers are now shopping in the outskirts of the city and the plan is putting city jobs at risk. There are also further issues with crime.
- A number of Retail Forum members echoed the aforementioned views and the lack of engagement by DCC with retailers.
- A member added that following efforts to consult with DCC on the Plan, a meeting to hear feedback from retailers had been confirmed for next week.
- Another member acknowledged the comments of fellow members and added that there is a real concern amongst retailers that there is a threat to good quality retail jobs.
- The Dublin City Taskforce was raised and asked that an update be provided to members on the work they are doing.
- One Retail Forum member said that they have engaged with DCC and hope they will accommodate some of their issues.
- The Chair invited An Garda Síochána (AGS) to comment on retail crime. AGS mentioned that the Crime Prevention Officers are in place and it is important that DCC reach out to these officers. AGS added that regarding crime, it is important to 'design out crime' and to incorporate that into environmental design. The AGS member welcomed an opportunity to engage with DCC on any plans going forward.
- The Chair stated that feedback at the meeting suggests that there has not been adequate engagement with retailers.
- Following further interaction, DCC confirmed that Retail Forum members could meet with DCC in advance of 1 July to discuss Transport Plan.
- The Chair said that a meeting will be arranged and that the roll out of Community Safety will be on the agenda for the next Retail Forum meeting.

**Actions:**

- Revenue Commissioners to revert on the Limits on tax-free shopping for tourist from Great Britain
- A Ministerial meeting is to be set up with Retail Forum members and Dublin City Council on the Dublin City Centre Transport Plan.
- Update on the Dublin City Taskforce to be forwarded to Retail Forum members.
- Presentation on Community Safety to be included on the agenda of the next Retail Forum meeting.

## Appendix 1 – Attendees – Retail Forum members

<b>Company</b>	<b>Name</b>
An Garda Síochána	Damien Boland
Basecamp Outdoor Store	Jack Layden
Bookselling Ireland	Cian Byrne
Brown Thomas Arnotts	Mark Limby
Chambers Ireland	Shane Hughes
CSNA	Vincent Jennings
Department of Enterprise, Trade and Employment (D/ETE)	Pauline Mulligan
D/ETE	Brian Walsh
Department of Housing, Local Government & Heritage	Áine Friel
D/Environment, Climate and Communications	Bernie Kiely
Department of Housing, Local Government & Heritage	Louise Purcell
Department of Justice	Gerry O'Brien
Department of the Taoiseach	Niall Martin
Dublin Town	Peter Hyland
Enterprise Ireland	Teri Smith
Hardware Association Ireland	Martin Markey
Irish Congress of Trade Unions (ICTU)	Gerry Light
Irish Petrol Retailers Association (IPRA)	Orla Allen
Irish Pharmacy Union	Jim Curran
ISME	Neil McDonnell
Network of Local Enterprise Offices	Padraic McElwee
Primark	Aidan O'Connor
Retail Excellence	Jean McCabe
Retail Ireland	Arnold Dillon
RGDATA	Tara Buckley
Sligo BID	Finbarr Filan
Small Firms Association	Jonathan McDade
Technological University Dublin	Damian O'Reilly
Tesco	Rosemary Garth
Waterford City and Co. Council (Local Government Management Agency Rep)	Michael Quinn
.IE	Oonagh McCutcheon

## Presenters and additional attendees

Company	Name
Department of Finance	Anne Marie Walshe
Revenue Commissioners	Sinéad McNamara
D/ETE, Entrepreneurship and Small Business Unit	Patrick Sinnott
Re-Turn	Niamh Kelly
Dublin City Council	Patricia Reidy
Revenue Commissioners	Derek Courage
D/ETE, Secretary to the Retail Forum	Marian Cassidy
D/ETE, Labour Market and Skills Unit	Marcus Breathnach

## Apologies

Company	Name
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Michelle O'Mahony
Dublin Town (BID)	Richard Guiney