



**An Bille fá Choiste Comhairleach um Athchóiriú agus Códú an Dlí Cánach,
2018**

Tax Law Reform and Codification Advisory Committee Bill 2018

Mar a tionscnaíodh

As initiated



**AN BILLE FÁ CHOISTE COMHAIRLEACH UM ATHCHÓIRIÚ AGUS CÓDÚ AN DLÍ
CÁNACH, 2018
TAX LAW REFORM AND CODIFICATION ADVISORY COMMITTEE BILL 2018**

*Mar a tionscnaíodh
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**AN BILLE FÁ CHOISTE COMHAIRLEACH UM ATHCHÓIRIÚ AGUS CÓDÚ AN DLÍ
CÁNACH, 2018
TAX LAW REFORM AND CODIFICATION ADVISORY COMMITTEE BILL 2018**

Bill

entitled

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An Act to establish a permanent body to monitor, review and advise on the implementation, reform and codification of tax law; and to provide for connected matters.

Be it enacted by the Oireachtas as follows:

Establishment of Committee

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1. There stands established a body, which shall be known as An Coiste Comhairleach um Chódú an Dlí Cánach or, in the English language, as the Tax Law Reform and Codification Advisory Committee (in this Act referred to as the “Committee”), to perform the functions assigned to it by this Act.

Functions of Committee

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2. (1) The function of the Committee is—

- (a) to monitor, review and advise the Minister for Finance (“the Minister”) on matters concerning the implementation and reform of tax law, including—

- (i) case law judgements relating to tax law,

- (ii) issues arising from the State’s membership of international organisations insofar as they relate to tax law, and

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- (iii) other relevant international developments in tax law,

- (b) to plan, monitor and review the implementation of a programme for the development of a codification of tax law,

- (c) to undertake, commission, collaborate or assist in, research projects on, or to consult, persons qualified to give opinions on, matters referred to in *paragraphs (a) or (b)*, and

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- (d) to advise and assist the Minister on any other related issues, including issues submitted by the Minister to the Committee for consideration.

- (2) In advising the Minister the Committee shall seek to promote tax equity, protect the revenues of the State, facilitate enterprise, simplify the operation of tax law, enhance

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compliance and encourage probity.

Membership of Committee

3. (1) The Committee shall consist of a chairperson and as many ordinary members as may be appointed from time to time as occasion requires by the Minister.
- (2) The members of the Committee shall be appointed by the Minister from among persons who in the opinion of the Minister have experience or expertise, or both, in relation to matters connected with the functions of the Committee. 5

Conditions of office of members of Committee

4. (1) The Minister may at any time, for stated reasons, terminate a person's membership of the Committee. 10
- (2) A member of the Committee may resign his or her membership by notice in writing given to the Minister, and the resignation shall take effect on the day on which the Minister receives the notice.
- (3) A member of the Committee shall, subject to this Act, hold office upon such terms and conditions as the Minister may from time to time determine. 15

Vacancies among members of Committee

5. If a member of the Committee dies, resigns, or ceases to be a member, the Minister may appoint a person to be a member of the Committee to fill the vacancy so occasioned in the same manner as the member who occasioned the vacancy was appointed.

Meetings and procedure

6. (1) The Committee shall hold such and so many meetings as may be necessary for the performance of its functions and the achievement of its programme of work and may make such arrangements for the conduct of its meetings and business (including the establishment of subcommittees and the fixing of a quorum for a meeting) as it considers appropriate. 20 25
- (2) The Committee may act notwithstanding one or more vacancies among its members.
- (3) Subject to this Act, the Committee shall regulate its own procedure by rules or otherwise.
- (4) At a meeting of the Committee—
- (a) the chairperson of the Committee shall, if present, be the chairperson of the meeting, or 30
- (b) if and so long as the chairperson is not present, or if that office is vacant, the members of the Committee who are present shall choose one of their number to be chairperson of the meeting.

Programme of work of Committee

7. (1) The Minister shall, as soon as may be after the coming into operation of this Act, and 35

thereafter at least once in every 2 years, after consultation with the Committee, determine a programme of work to be undertaken by the Committee over the ensuing specified period.

- (2) Notwithstanding *subsection (1)*, the Minister may, from time to time, amend the programme of work, including the period to which the programme relates. 5

Report of Committee

8. (1) The Committee shall, not later than 3 months after the end of each calendar year, prepare and submit to the Minister a report on the performance of its functions and activities during the preceding year and the Minister shall cause copies of the report to be laid before each House of the Oireachtas within a period of 2 months from the receipt of the report. 10
- (2) The Committee shall, if so requested by the Minister—
- (a) supply to the Minister such information regarding the performance of its functions as the Minister may from time to time require,
 - (b) provide a report to the Minister on any matter— 15
 - (i) concerning the functions or activities of the Committee, or
 - (ii) referred by the Minister to the Committee for its advice.

Accountability to Oireachtas

9. The chairperson of the Committee shall, at the written request of a committee of either or both of the Houses of the Oireachtas (other than the Committee of Public Accounts) in connection with the subject matter of any report of which copies were laid before those Houses under *section 8(1)*, attend before it in relation to any aspect of that matter. 20

Short title and commencement

10. (1) This Act may be cited as the Tax Law Reform and Codification Advisory Committee Act 2018. 25
- (2) This Act comes into operation three months after its passing.

An Bille fá Choiste Comhairleach um
Athchóiriú agus Códú an Dlí Cánach, 2018

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do bhunú buanchoimhlacht chun faireachán agus athbhreithniú a dhéanamh ar chur i ngníomh, athchóiriú agus códú an dlí cánach agus comhairle a thabhairt i dtaobh an chéanna; agus do dhéanamh socrú i dtaobh nithe comhghaolmhara.

An Teachta Siobhán de Bhurtúin a thug isteach,

3 Iúil, 2018

Tax Law Reform and Codification Advisory
Committee Bill 2018

BILL

(as initiated)

entitled

An Act to establish a permanent body to monitor, review and advise on the implementation, reform and codification of tax law; and to provide for connected matters.

Introduced by Deputy Joan Burton,

3rd July, 2018

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