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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**

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*Meabhrán Míitheach*  
*Explanatory Memorandum*

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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**

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**EXPLANATORY MEMORANDUM**

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*Purpose of Bill*

The purpose of this Bill is to establish a permanent body to monitor, review and advise on the implementation, reform and codification of tax law.

*Provisions of Bill*

*Section 1* provides that, on the day the Bill passes into law, there shall be established a body to be known as the Tax Law Reform and Codification Advisory Committee (An Coiste Comhairleach um Chódú an Dlí Cánach).

*Section 2* provides for the functions of the committee. Its first function is to monitor, review and advise the Minister for Finance on matters concerning the implementation and reform of tax law, including court judgements on tax law, tax issues arising from membership of international organisations, and any other relevant international developments in tax law.

The section function is to plan, monitor and review the implementation of a programme for the codification of tax laws.

The third function is to undertake, commission, collaborate or assist in relevant research projects and/or to consult qualified persons for relevant opinions.

Finally, the Committee may advise and assist the Minister on other related issues, including any issue submitted to it by the Minister for its consideration.

The section provides that, in advising the Minister the Committee shall seek to promote tax equity, to protect the revenues of the State, to facilitate enterprise, to simplify the operation of tax law, to enhance compliance and to encourage probity.

*Section 3* provides that the Committee shall consist of a chairperson and as many ordinary members as may be appointed as occasion requires by the Minister. The Minister shall appoint members who in his or her have experience or expertise, or both, in relation to matters connected with the Committee's functions.

*Section 4* provides that the Minister may at any time and for stated reasons terminate a person's membership of the Committee. A Committee member may resign by notice in writing to the Minister, effective from the day on which the Minister receives the notice.

A Committee member shall, subject to this Act, hold office upon such terms and conditions as the Minister determines.

*Section 5* provides that, if a Committee member dies, resigns, or ceases to be a member, the Minister may appoint someone to fill the vacancy so occasioned, in the same manner as the member who occasioned the vacancy was appointed.

*Section 6* provides that the Committee shall hold meetings as necessary for the performance of its functions and the achievement of its work programme of work. It may make such arrangements for the conduct of its meetings and business as it considers appropriate.

The Committee may act notwithstanding one or more vacancies among its members.

It has power to regulate its own procedure, by rules or otherwise.

The chairperson of the Committee shall, if present, be the chairperson of a meeting. If the chairperson is not present, or if that office is vacant, the Committee members present shall choose one of their number to be chairperson of the meeting.

*Section 7* provides that the Minister shall, on the coming into operation of the Act, and at least once every 2 years thereafter, after consultation with the Committee, determine its work programme.

The Minister may from time to time amend the work programme, including the period to which it relates.

*Section 8* provides that the Committee shall, no later than 3 months after the end of each year, prepare and submit to the Minister a report on its functions and activities in the preceding year. The Minister must cause copies of the report to be laid before the Houses of the Oireachtas within 2 months of its receipt.

The Committee must, if so requested, supply the Minister with specified information regarding the performance of its functions, and must provide a report to the Minister on any matter concerning its functions or activities or referred by the Minister to the Committee for its advice.

*Section 9* provides that the chairperson of the Committee must, at the written request of an Oireachtas committee, attend before the committee in connection with the subject matter of any published report.

*Section 10* provides in standard form for the short title of the Bill, and provides that it will come into operation three months after its passing.

*Joan Burton TD*

*Iúil, 2018.*