

Ms. Margaret Falsey
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin 2

11 January 2018

Dear Margaret,

I refer to your letter of 12 December 2017.

I enclose information as follows which was requested by the Committee during the meeting of 30 November 2017:

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| Appendix 1 | A note on the number of criminal convictions for tax and duty evasion; |
| Appendix 2 | A breakdown of the number of companies claiming the Research & Development (R&D) Tax Credit together with the amount claimed; |
| Appendix 3 | A note on the timeline for the calculation by Revenue and agreement of the tax liability arising from the European Commission's decision concerning alleged State aid; |
| Appendix 5 | A note in relation to countries covered by a Double Taxation Agreement where subsidiaries of Irish-resident companies paid Corporation Tax or its equivalent; |
| Appendices 6 and 7 | A note on the top 100 multinational companies and employment data per county. |

In relation to the question raised as to the impact, if any, of the recovery of alleged State aid on GDP (Appendix 4), I understand that the Committee has written to the Department of Finance in that regard; I also understand that the Department will be providing information to the Committee in relation to the timeline for the recoupment of tax pursuant to the State aid decision.

Niall Cody

Chairman

Office of the Revenue Commissioners