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Chairman



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Your ref: I 2019/745

Mr. Tom Sheridan,
Clerk to the Joint Committee on
Finance, Public Expenditure and Reform, and Taoiseach,
Leinster House,
Dublin 2.
D02 XR20

27 May 2019.

Re: Pre-Legislative Scrutiny – Finance (Tax Appeals) (Amendment) Bill, 2019

Dear Mr Sheridan,

Further to your letter of 13 May 2019 regarding pre-legislative scrutiny of the Finance (Tax Appeals) (Amendment) Bill, 2019, I now attach a submission outlining Revenue's views on the draft legislation.

Yours sincerely,

Niall Cody,
Chairman.

**Submission to the Joint Committee on Finance, Public Expenditure and Reform,
and Taoiseach outlining Revenue's views on the
Finance (Tax Appeals) (Amendment) Bill 2019.**

The reform of the tax appeals system, effected by the enactment of the Finance (Tax Appeals) Act 2015 and the establishment of the Tax Appeals Commission (TAC), was a significant milestone for all stakeholders and one of the most important developments in tax administration over the past decade.

As a major stakeholder in the appeals process, Revenue very much welcomes the independent Review of the Workload and Operations of the Tax Appeals Commission which was completed in August 2018 and which is the impetus behind the Finance (Tax Appeals) (Amendment) Bill 2019. As part of her consultation in carrying out the review, Ms. Niamh O'Donoghue met with Revenue officials to discuss issues of concern in relation to the operations of the TAC and its interactions with Revenue.

This Bill is largely concerned with matters of corporate governance, in particular establishing the position of Chairperson of the TAC and providing clarity on the roles and responsibilities of this position. These were key recommendations of the review. Revenue appreciates that good corporate governance will bring about improvements in the functioning of the TAC and strongly supports these provisions in the Bill.

The introduction of revised '*case stated*' procedures in relation to appeals against determinations of the Appeal Commissioners to the High Court was a key reform contained in the Finance (Tax Appeals) Act 2015. Revenue welcomes the further measures being introduced by the 2019 Bill in relation to clarifying the operation of these procedures.

Revenue does not propose to comment on the technical, legal and drafting aspects of the Bill or possible areas where it might be improved. As it stands, the Bill is relatively short and focussed on a very small number of key matters. In the context of the independent review and the importance of these matters, this is considered appropriate and facilitative of the earliest possible passage of the Bill through the various stages of the Oireachtas process.

The implementation of the review's other recommendations can continue separately, and Revenue will play its part as required in facilitating implementation. We will continue to engage with the Department of Finance and the TAC through the Administration Working Group (established on foot of a review recommendation) in seeking to bring about further improvements in the operation of the TAC and its interaction with Revenue. Where Revenue identifies other tax appeal matters which require enabling legislation, it will engage, as is the norm, with the Department of Finance in seeking to have these included in the annual Finance Bill.