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## Press Release

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### **New Irish Tax Institute President welcomes consultation on tax disputes process for taxpayers Value of tax in dispute is over €1 billion**

Incoming Irish Tax Institute President David Fennell has welcomed the launch this week of a new public consultation on the Tax Appeals Commission Process. The Tax Appeals Commission is the independent adjudicator on decisions of the Revenue Commissioners, disputed by the taxpayer.

Addressing the Institute's AGM in Dublin today Mr. Fennell said: "The consultation gives taxpayers and tax advisers a real opportunity to offer their insights into the process and we very much appreciate this".

"The Institute would like to propose solutions to the heavy build-up of cases that are now locked in the tax appeals system. Over 3,500 cases are in dispute and remain unresolved, while just over 30 determinations have been made in the past two years. The value of the tax in dispute was over €1 billion at March of this year\*. The appeals process is overwhelmed with cases and we believe that there are some alternatives that might alleviate some of the strain on the system", added Mr. Fennell.

He said: "Taxpayers ranging from the very small to the very large, must all use the one tax appeal process. We think it would be practical and useful to have a 'small disputes process' for cases in which the tax in dispute is of a relatively small amount. It would be similar in principle to the Small Claims Procedure open to small business and consumer claims in the court. A simpler forum for smaller cases may assist taxpayers who would be deterred by entering into the more formal mainstream appeals process".

The Institute President said another measure that might help reduce the volume of cases is a mediation process, a measure that is used in other jurisdictions for tax disputes. "It may be worth considering setting up a mediation service that would run in parallel with the appeals process and which could help take the strain off the formal appeals process system", concluded Mr. Fennell.

ENDS

***\*Written PQ Answer from Minister Paschal Donohoe 29 June 2017: At 31 March 2017 the total tax debt was €1,944m. The debt included tax that was subject to appeal before the Tax Appeals Commission (€1,105million).***

Directors: Mark Barrett – President, Brian Brennan, Marie Bradley, Colm Browne, Dermot Byrne, Sandra Clarke, Ian Collins, Ciaran Desmond, David Fennell, Karen Frawley, Ronan Furlong, Johnny Hanna, Jim Kelly, Aoife Lavan, Frank Mitchell, Tom Reynolds, Kieran Twomey, Shane Wallace, Martin Lambe (Chief Executive).  
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