

# **Tax Administration Liaison Committee**

## **Terms of Reference**

1. The function of the Committee is to review and make recommendations to achieve more effective and efficient administration of the direct taxes<sup>\*</sup>, stamp duties, and value added tax. These may relate to either administrative practices of the Office of the Revenue Commissioners or of tax practitioners.
2. In the formulation of any recommendations, the Committee shall have due regard to the views and responsibilities of the Office of the Revenue Commissioners and the interests of taxpayers and tax practitioners and its recommendations shall be consistent with the objective of achieving an efficiency and consistency of administration which has due regard to statute, minimises compliance costs, promotes the highest possible level of voluntary compliance by taxpayers and the expeditious treatment of taxpayers by the Office of the Revenue Commissioners.
3. The Committee shall not accept representations on behalf of, or consider matters relating to, individual cases.
4. Membership will be at senior level from the Office of the Revenue commissioners and appropriate bodies representing tax practitioners. The Committee will itself keep under consideration its current membership and any requests for amendments or extension.

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<sup>\*</sup> income tax, capital gains tax, corporation tax, capital acquisitions tax