



Minutes of the Business Tax Stakeholder Forum

29 March 2023

Venue: Whitaker Room, Department of Finance, Merrion Street

Attendance

Organisation	Members
CCAB-I	Brian Keegan
	Gearoid O'Sullivan
	Enda Faughnan
	Sarah Meredith
Law Society of Ireland	Andrew Quinn
	Aidan Fahy
Irish Tax Institute	Clare McGuinness
	Peter Reilly
	David Fennell
	Gareth Bryan
AmCham	Anne Harvey
	Christina Kelly
IBEC	Gerard Brady
	Ken Byrne
	Yvonne Devereux
Dept. of Enterprise Trade and Employment	Dermot Coates
	Bernadette Hawkes
Revenue	Keith Noonan
	Alan Carey
	John Quigley
	Tony Barrett
Department of Finance	Emma Cunningham
	Deirdre Donaghy
	Gary Hynds
	Eddie Tierney



1. Introduction

Department of Finance - Introduced the meeting and outlined the forum workings. Term of Reference were noted and agreed.

2. Update on EU and International Tax Developments

Officials from the Department of Finance provided an update on recent developments on the OECD global tax agreement and related EU Minimum Tax Directive which will require domestic legislative implementation in 2023 and also provided an update on current and prospective EU legislative direct tax files.

Stakeholders noted the updates and on Pillar Two raised some queries on the linkage between ongoing OECD negotiations versus a more static EU directive and how this can be addressed and legislated for in 2023. Department of Finance commented that work was underway at EU level on alignment issues and pointed to an upcoming feedback statement. Stakeholders were encouraged to engage with the consultation process so that industry views can be considered.

Stakeholders also noted the intense demands recent legislative files have placed on medium and large businesses many of whom are also struggling with the upcoming implementation of Pillar Two and queried if the Commission were fully aware of the demands these proposals place on industry. Department of Finance noted the importance for stakeholders and representative bodies to engage actively with the Commission on these issues.

3. Update on EU Level Playing field developments

Department of Enterprise - provided an update on recent EU Industrial Plan developments and changes to State Aid Regulation and the revised EU Foreign Subsidy Regulation

Stakeholders - noted the updates. There was discussion on these developments.



4. Update on Domestic Direct Tax Developments

Department of Finance - provided an update on the Corporation Tax work plan for 2023 and the upcoming legislative defensive measures to apply Outbound Payments which will feature in the Finance Bill later in 2023.

Stakeholders - noted the updates and there was discussion on Irelands 2021 Corporation Tax Roadmap action regarding consideration of a Territorial Regime. Stakeholder's supportive views were noted.