



## Minutes of the Business Tax Stakeholder Forum

28 March 2025

Venue: Whitaker Room, Department of Finance, Government Buildings, Upper Merrion Street, Dublin 2

### Attendance

Organisation	Members
<i>CCAB-I</i>	Crona Clohisey
	Gearoid O'Sullivan
	Enda Faughnan
	Sarah Meredith
<i>Law Society of Ireland</i>	Aidan Fahy
	Andrew Quinn
<i>Irish Tax Institute</i>	Clare McGuinness
	Peter Reilly
	Emma Arlow
	David Fennell
	Gareth Bryan
<i>AmCham</i>	Anne Harvey
	Christina Kelly
<i>IBEC</i>	Hazel Ahern Flynn
	Yvonne Devereux
<i>Department of Finance</i>	Sinead Ryan (Chair)
<b>Presenters;</b> Deirdre Donaghy, Gary Hynds, Niall O'Sullivan, Ellie Cuffe, Clare Wardell, Ciaran Conroy, Ian Kavanagh, Aisling Murphy, David Shanahan, Brian Feehily (Department of Finance);	
<b>Observers;</b> Christine Kelly (IDA Ireland); Donal Leahy (Enterprise Ireland); Jennifer McGrath, Padraig O'Sullivan (Department of Enterprise Trade and Employment); Fiona Flynn, Patrick Breenan (Department of Finance); Keith Noonan, Alan Carey, Paul Tancred, Shane O'Brien (Revenue Commissioners).	



## **1. Introduction**

The Chair welcomed stakeholders, introduced the meeting, and noted that a new Programme for Government was published since the previous meeting of the Forum. In addition, the Chair spoke of the current complex and uncertain international environment, and pointed to a new topic on the agenda for discussion – EU level tax simplification.

## **2. Tax Simplification (Department of Finance)**

Officials presented on the topic of tax simplification concerning both national and EU developments, noting and thanking stakeholders for feedback submitted in this regard. The first section covered SME reliefs. Stakeholders noted these items.

The second section covered the Interest Review Consultation, providing an overview of the feedback and next steps. The third and fourth sections covered domestic corporation tax and developments at the EU level concerning simplification.

Stakeholders noted the various updates and sought clarification on a number of points. Stakeholders also raised the work done at the TALC regarding administrative and compliance matters. The importance of communication between stakeholders and clarity in terms of pathways for future policy work was also noted by stakeholders.

## **3. Update on Domestic Developments (Department of Finance)**

Officials provided an update on domestic developments covering a variety of topics: Research & Development corporation tax credit, Participation Exemption, Accelerated Capital Allowances schemes, and Audio-visual incentives. In addition, an update on the work ongoing on the Funds Review and on SARP / FED was also provided.

Stakeholders noted these updates and shared their views, including the importance of supporting research and development to continue to attract investment. Stakeholders also sought additional detail on the status and operation of the new Tax Credit for Unscripted Production. There was a discussion on a possible multiyear timeline for the Branch Exemption and clarity on the next steps regarding the Funds Review was also provided. It was also explained by stakeholders that Luxembourg may have recently introduced a scheme similar to SARP and officials noted this development.



#### **4. EU and International Tax Developments (Department of Finance)**

Officials provided an overview of recent developments on the OECD global tax agreement. This included a state of play on the implementation of both Pillars of the agreement. Stakeholders noted this update. An update on the UN tax process and Ireland's tax treaty policy was also provided.

The Department of Finance also provided updates on open EU tax files, along with an overview of the implementation of recently agreed directives – the eighth Directive on Administrative Cooperation (DAC 8) and the Directive on Faster and Safer Relief of Excess Withholding Tax (FASTER).

Stakeholders noted the various updates.

#### **5. Any Other Business**

Under any other business, the Chair thanked participants and informed them that earlier pre-budget submissions would be useful to assist the Department of Finance. In addition, delegates were reminded about the need to record their attendance at the meeting in the Lobbying Register.