



Terms of Reference for the Pilot Business Tax Stakeholder Forum

Purpose and Responsibilities

The Forum aims to provide an opportunity for key stakeholders to engage with officials in the Department of Finance on direct business tax matters to assist in their analysis and development of business tax policy options.

The Forum will be limited in scope to direct business taxation and consultative in nature. The focus will be on knowledge and information sharing, including reflecting on tax developments in the EU and internationally; and issues relating to domestic corporation tax legislation.

This Forum will not be a decision-making body nor a political forum.

Chair and Secretariat

The Department of Finance will provide the Chair and the secretariat support to the forum.

Membership

The Department of Finance, the Department of Enterprise, Trade and Employment and the Revenue Commissioners will be permanent members of the Forum.

Membership by invitation will aim to be reflective and representative of stakeholders and business entities with substantive economic activity and employment opportunities operating in the State.

Membership and the continued operation of the Forum will be reviewed by the Department of Finance after the first year of operation as a pilot and subject to continuation at least every three years when in operation.

Working Methods

It is expected that meetings will be constructive and open, and that Forum members will operate in a collegiate manner, with all members taking an active role.

From time to time, the Chairperson may also invite external speakers to address the Forum on specific taxation issues.

Meetings

The Forum will typically meet twice a year. However, the Chair can call an ad-hoc meeting to discuss topical matters if required.



Meetings will be a mixture of presentations by officials, delegates and invitees and a discussion between members of the Forum.

The Secretariat will keep the Minister of Finance informed of the activities of the Forum.

Transparency

Members of the Forum should register attendance at meetings of the Forum on the lobby register.

The meeting minutes, agenda and any presentations will be published on the Department of Finance website in a timely manner after the forum meets.