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Minister Paschal Donohoe TD
Department of Finance
Government Buildings
Upper Merrion Street
Dublin 2

6 November 2018

Re: Finance Bill 2018 amendments to Part 40A TCA 1997 (Appeals to Appeal Commissioners)

Dear Minister

The Institute very much welcomes the recommendations of Ms. Niamh O'Donoghue in her *Review of the Workload and Operations of the Tax Appeals Commission* that was published on Budget Day and the Government's commitment to sanction additional staffing and funding to the Tax Appeals Commission (TAC), so that the TAC can adequately address its caseload.

We anticipate that the TAC will formally respond to the recommendations in Ms. O'Donoghue's Review, where they will outline their plan for dealing with the backlog of cases under appeal. It would be appropriate, in our view, that such proposals are made publicly available in the interest of providing some certainty to taxpayers caught within the current backlog of the appeals process.

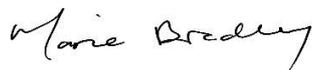
In addition, given the importance of transparency to an independent body such as the TAC, we believe that any amendment to their powers should be considered in the round and only after appropriate consultation has taken place with all relevant stakeholders.

Section 53 of Finance Bill 2018 proposes to make several amendments to Part 40A TCA 1997 regarding the powers of the TAC. In particular, the Finance Bill proposes to delete section 949AG TCA 1997, which places an onus on the Revenue Commissioners to make certain information available to the TAC.

The proposed deletion of this section in the Bill is of significant concern to taxpayers, given that it is one of the very few sections in tax legislation that places an obligation on the Revenue Commissioners to provide information, during an appeal of an assessment that they have issued to a taxpayer. As there has not been consultation with all stakeholders regarding the amendments to Part 40A TCA 1997, the consequential practical impact of deleting this provision for taxpayers remains unclear.

We would urge that the amendments to the appeal procedures contained in Finance Bill 2018, as initiated, are removed at Committee Stage and that any amendment to the powers of the TAC should only take place, following consultation with stakeholders and a full review of Part 40A TCA 1997.

Yours truly

A handwritten signature in black ink that reads "Marie Bradley".

Marie Bradley
President