



## Minutes

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**Subject:** Minutes of Eighteenth Meeting of the Commission on Taxation and Welfare  
**Date:** 25 February 2022  
**Time:** 09:25 – 13:30  
**Venue:** WebEx video conference and NECC

In attendance:

**Commission Members:** Professor Niamh Moloney (Chair), Philip Brennan, Sandra Clarke\*, Rowena Dwyer, Philip Kermode, Dr. Aoife Ní Lochlainn, Rena Maycock, John-Mark McCafferty, Dr. Tom McDonnell, Fergal O’Brien, Dr. Barra Roantree and Anne Vaughan\*.

**Apologies:** Marie Bradley

**Secretariat:** Colm O’Reardon, Gary Hynds, Sinéad Ryan, Liam Cunnane\*, Hugh Cronin\*, Paul Dockery\*, Anne Marie Doherty, Áine Griffin, Deirdre Ní Alluráin\*, Lynda O’Keeffe, Mairéad Ross\* and Oisín Tarrant.

\*Attended via WebEx

### 1. Welcome and Introduction

The Chair opened the meeting and briefly outlined the agenda.

The Chair advised that Dr William Hynes had regretfully resigned from the Commission with immediate effect due to other work commitments.

### 2. Minutes

Minutes for Meeting 17 on 11 February were circulated prior to the meeting and were approved without amendment.

### 3. Promoting Enterprise

The Secretariat papers *Corporation and International Tax Update – Ireland’s Corporate Tax Strategy* and *Follow up on SMEs and Entrepreneurs* were circulated in advance of the meeting. Topics discussed by the Members included:

- Ireland's existing corporate and international tax strategy - including whether the existing strategy strikes a reasonable balance between attracting FDI and supporting indigenous enterprise.
- Key principles underpinning the design of measures supporting SMEs and Entrepreneurs and the approach to Commission recommendations in this area.

#### **4. International Personal Taxes**

A Secretariat paper, *Global Mobility and International Personal Tax Issues*, was shared with the Members in advance of the meeting. Topics discussed by Members included:

- Personal tax and welfare differences arising as a result of international factors (such as residence, domicile and contract location)
- Existing personal tax reliefs relating to global mobility
- Whether elements of the tax and welfare system act as a barrier to entry to Ireland for either employers or individuals.

#### **5. Meeting Schedule – Update**

A proposed meeting schedule, covering the period to summer, was presented to the Commission by the Secretary, Dr Colm O'Reardon, for consideration.

The proposed schedule was agreed to by all members of the Commission.

#### **6. Public and Stakeholder Events - Update and Logistics**

Áine Griffin updated the Commission about the Open Public Forum and Stakeholder events due to take place in the first week of March 2022. Commission members were briefed on logistics and registration numbers for the two events.

## Specific Action Points

Colour Code:

Completed

In progress

Ongoing/Repeated Action

Not Started

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ID	Action	Lead	Deadline	Status
Ref#	Brief summary of action point	Secretariat, Chair with Secretariat, DFIN, Other	Meeting X, May- 21, Other	Completed, In progress, Not started, Other
COTW01	Commission Membership to return signed principles and procedures document	Commission	18 June 2021	Completed
COTW02	Decision Time training session	Commission	9 June 2021	Completed
COTW03	Issue papers for meeting 2.	Secretariat	9 June 2021 (with Chair) 11 June 2021 (with Commission)	Completed
COTW04	Devise detailed project plan	Secretariat	N/A (On-going)	In progress
COTW05	Respond to follow up requests from meeting 2	Secretariat	25 June 2021	Completed
COTW06	Circulate Minister Heather Humphrey's speech to Commission members	Secretariat	23 July 2021	Completed
COTW07	Draft outline of public consultation and circulate same to Secretariat	Secretariat	3 September 2021	Completed

ID	Action	Lead	Deadline	Status
COTW08	Prepare paper on high level design principles of a taxation and welfare system	Secretariat	10 September 2021	Completed
COTW09	Gather feedback from members on consultation questions	Secretariat	10 September 2021	Completed
COTW10	Finalise public consultation structure and questions	Secretariat	24 September 2021	Completed
COTW11	Prepare follow-up briefing note on tax levers for public health	Secretariat	14 January 2022	Completed
COTW12	Draft paper on Commission approach to review of tax expenditures	Secretariat	8 October 2021	Completed
COTW13	Prepare briefing on tax expenditure review process and draft recommendations for reform	Secretariat	26 November 2021	Completed
COTW14	Update to high level design principles paper on foot of feedback from Commission	Secretariat	8 October 2021	In progress
COTW15	Prepare follow up briefing notes on options regarding changes to the social insurance system	Secretariat	17 December 2021	Completed
COTW16	Prepare Property Tax workshop for meeting on 26 <sup>th</sup> November	Secretariat	26 November 2021	Completed
COTW17	Prepare follow-up paper on environment, including alternative sources of revenue	Secretariat	February 2022	Completed
COTW18	Discussion paper on Site Value Tax/Commercial Rates reflecting workshop output.	Secretariat	February 2022	Completed
COTW19	Consider proposal and draft TOR for establishment of a Capital Taxes sub-group	Secretariat	17 December 2021	Completed

ID	Action	Lead	Deadline	Status
COTW20	Prepare follow-up paper on treatment of children and dependents, across tax and welfare systems	Secretariat	February 2022	In progress
COTW21	Finalise response to Pensions Commission output	Secretariat	February 2022	Completed
COTW22	Organise public stakeholder events	Secretariat	March 2022	In progress
COTW23	Prepare and deliver presentation on proposed report structure	Secretariat	March 2022	In progress
COTW24	Prepare follow-up paper on the taxation of investment income	Secretariat	March 2022	In progress
COTW25	Prepare follow up paper on the topic of capital taxes	Secretariat	March 2022	In progress