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About You

1 What is your name?

Name:
Pat Farrell

2 What is your email address?

Email:
Pat.Farrell@iip.ie

3 I am responding as:

A representative of an organisation

4 If you are responding on behalf of an organisation, please enter your organisation name here:

Organisation:
Irish Institutional Property

Chapter 1 - General Questions

1 What elements of the taxation and welfare systems do you feel are working well?

Please elaborate below::

• ROS is a well designed and easy to navigate system.
• The release of and updates to the corporate tax roadmap, which indicates the broad direction of tax policy travel which offers certainty to taxpayers and businesses. These policy-led communications from the Department of Finance are matched by Revenue's willingness to engage with stakeholders through TALC meetings, taxpayer education, etc.
 The Help-to-Buy scheme (for first time buyers).

2 What elements of the taxation and welfare systems do you feel are not working well?

Please elaborate below::

 Stakeholder engagement prior to changes which specifically affect the real estate industry:
 For example, IREF legislative changes and REIT regime changes introduced as part of Finance Act 2019; and
 The termination of the LPT exemption for properties completed by a builder or developer but still held as trading stock and remain unoccupied - introduced as part of Finance (Local Property Tax) (Amendment) Act 2021.
 Corporate tax code is becoming increasingly difficult for taxpayers to navigate (e.g. interest limitation rules).
Please refer to the IIP's Pre-budget submission 2022 https://irp.cdn-website.com/4065c16c/files/uploaded/IIP%20Pre%20Budget%20Submission%20May%202021%20final.pdf where other specific measures which are not working well for the property industry are detailed, such measures include:
 Aspects of the stamp duty residential refund scheme;
 IREF rules - unresolved issues arising from the interest capping rules; and
 REIT legislative changes introduced as part of Finance Act 2019.

3 Good quality public services, welfare provision and infrastructure are financed mainly from taxation and PRSI. What are the features that you think our taxation and welfare systems should have in order to meet these needs?

Please specify::

We need to expand the range of funding options to deliver key infrastructure. One such option would be the creation of State backed bonds underpinned by the cash flows generated by future taxes and levies generated by fully developed commercial and residential sites. This could provide new funding to accelerate the development of sites that require large initial infrastructure investment, in addition to helping reduce construction costs.

4 In your view, what main reforms are necessary so that the Irish taxation and welfare systems can embrace the opportunities and meet the challenges that Ireland may face over the next 10-15 years?

Please outline your views::

It is imperative that Ireland remains a competitive location for attracting Foreign Direct Investment ("FDI"). As the OECD Pillar 1 and 2 proposals are enacted, the Irish corporate tax rate may become a less important factor in attracting FDI. With this in mind, stability of the tax regime is key in order to continue to attract necessary investment and capital into Ireland. We would recommend that focus is placed on the following items:
 Simplification of the corporate tax code;
 A reduction in the VAT rate applicable to the supply of immovable goods used for residential purposes from 13.5% to 9%, or even temporarily to 0%* (for new, affordable houses and apartments) would make housing projects such as social/affordable housing more viable for developers and more affordable for purchasers;
 Consultation and stakeholder engagement with industry bodies and practitioners prior to changes to tax legislation; and
 Road mapping / sign-posting of future changes so that less of a 'risk premium' is built into investment of capital into Ireland.

* As an example from a country with a comparable regime, in the UK, certain VAT rules help render residential projects more viable which assists with the wider availability of affordable housing. Some of these UK measures are highlighted below:
• The first sale of partially constructed residential buildings is zero rated;
• The first sale of a major interest where a developer converts non-residential to residential can be zero rated; and
• If services are obtained as part of a "design and build" combined residential development contract, the liability on the supply of the design element follows the VAT liability on the build portion and therefore can be zero rated facilitating VAT recovery.

Chapter 2 - Fiscal Sustainability

1 What reforms to the taxation and welfare systems should be considered to ensure the system is sustainable and resilient and that there are sufficient resources available to meet the costs of public services in the medium and longer term?

Please specify taxation reforms you consider important::

Please specify welfare reforms you consider important::

2 Rate each issue below in terms of strategic importance to the taxation and welfare system over the next 10-15 years (1 being least important and 5 being most important):

importance options - Achieving good public health outcomes for our people:

importance options - Addressing the climate crisis:

importance options - Adequate social transfers and benefits:

importance options - Growing employment:

importance options - Sustainability of public finances:

importance options - Sustained economic growth:

3 Given approaching demographic pressures and future uncertainties, future funding of public services is a critical issue. In order to meet these challenges, what is the appropriate balance between the taxation of a) earned income, b) consumption e.g. VAT and c) wealth e.g. capital acquisitions tax?

Please outline your views::

While the future funding of public services is a critical issue for the Government and will no doubt require funding from the exchequer to meet such challenges, we are of the view that the property sector can aid the Government in meeting these challenges.
The property sector can provide the necessary investment required in the residential housing market. We predict that a natural increase in demand for housing and net migration will translate to the need for at least 47,000 homes per annum throughout the 2020's and 2030's. This increase in housing demand will lead to a need for an increase in the availability of public services and infrastructure - education, healthcare and transport throughout the country.
The greater Ireland's housing need in the coming decades, the greater will be its need to import capital to finance the construction of the homes and infrastructure it needs. The entrance of foreign capital is a consequence of the previous, unsustainable financial cycle of the 2000s. Previously domestic banks acted as an intermediary between foreign loans and the property market, however, as a result of the financial crash, domestic banks have a low-risk appetite for
the property market. As a result, the entrance of foreign capital has therefore bypassed domestic banks and established a direct link between foreign capital and the property market. There are now a broad range of international investors in the Irish property market who take a long term view.
In recent years, given a combination of strong housing need and the limited supply of domestic capital, private development finance in Ireland has been heavily dependent on the supply of capital from international providers. International debt and equity comprised 78% of the annual total development finance for real estate for 2017 through to 2019. Out of an average total of €5.4 billion 2017-2019, foreign real estate investment amounted to €4.2 billion, or more than three quarters. This represents €2.6 billion in debt from international banks and debt providers, and €1.6 billion in equity. This is in contrast to €1.2 billion of domestic capital, with roughly two thirds of that in the form of debt and the remaining €400m in equity form.
For future detail on institutional investment in Ireland, please refer to IIP's report
https://irp.cdn-website.com/4065c16c/files/uploaded/Identify%20Consulting%20June%202021%20PRS%20Report%20for%20IIP%20-%20final.pdf

Chapter 3 - Promoting Employment

1 What reforms to the taxation and welfare system should be considered to ensure that taxation and welfare work in tandem to support economic activity and promote employment while also supporting those most vulnerable in an equitable way?

Please outline what reforms should be considered::

The Government recognises the need for increased employment in the construction sector. As noted in Housing for All, "An estimated 40,000 workers are involved in delivering 20,000 homes per annum. This will need to increase by a further 27,500 workers to hit the target of 33,000 homes per annum". We believe taxation can play a role in attracting international labour where supply is unavailable locally. The Government / Revenue can draw on incentives / reliefs which are already provided for in the tax code. For example, minor amendments to the Special Assignee Relief Programme ("SARP") to ensure employees working specifically in the construction sector qualify for relief would be welcomed by the industry, such amendments could take the form of:

• reduction in the minimum basic salary of €75,000 per annum;
• relief could be granted by way of a rent credit for the construction worker; and/or
• removing the requirement to be non-Irish tax resident for the 5 tax years immediately preceding the year you arrive in Ireland to take up employment (this would ensure those individuals who returned to their home countries as a result of the covid-19 pandemic would be incentivised to return to work in Ireland).

2 Does Ireland's taxation and welfare system strike the right balance between maintaining the incentive to increase earnings and alleviating some of the risks of low income (poverty and deprivation)?

Not Answered

Please explain your view::

3 Are income supports equitable in terms of how they treat people of working age?

Not Answered

How is this balanced with the requirement to meet differing needs?:

4 What changes to the social insurance system should be considered to ensure sustainability into the medium to longer term? (Please note the recommendations of the Pensions Commission and NESC Report 151 on the future of the Irish social welfare system)

Please specify changes to be considered?:

Chapter 4 - Climate

1 As Ireland moves to a low carbon economy, what should be the role of the taxation and welfare system in:

a) taking advantage of opportunities? :

Schemes for Home Owners:
The introduction of schemes which offer tax rebates for purchasing second hand homes. Currently, the Help to Buy scheme is limited to newly built properties. Expanding the scheme would encourage retrofitting these houses.
Introduction of incentives to encourage homeowners to invest in improving the energy efficiency of their homes such as relief for retrofit costs, CGT relief and reduced stamp duty for properties where the homeowner has improved the property's BER rating.
Incentivising Investment Finance in Sustainable Projects
Developing the renewable energy resources required to meet Ireland's emissions targets will require significant capital investment. In this regard, the role of private sector finance will be crucial. Ireland has a long-established policy of encouraging private sector investment in infrastructure projects and this is reflected in the fact that the main investment in renewable energy in Ireland comes from the private sector. Tax has a crucial role to play as an incentive to drive investment in the renewable energy space but it is equally important to ensure that tax
does not create any barriers to investing in Irish sustainable infrastructure projects. The current operation of Ireland's corporation tax exemption for capital gains on disposals of substantial shareholdings (as legislated for under S.626B) is a significant barrier for entities looking to raise finance to undertake sustainable infrastructure projects. Currently, in order to benefit from this exemption the activities of the investee company must consist "wholly or mainly of the carrying on of a trade or trades" or the business of the investor company and its subsidiaries and the investee company and its subsidiaries when taken as a whole "consists wholly or mainly of the carrying on of a trade or trades". Renewable energy assets may not meet this trading requirement, particularly at the early stage of development of infrastructure projects. This can result in a substantial CGT impact on the seller where such holdings are divested. From a climate perspective, it is critical that tax does not operate as a barrier to the ability of these early stage development projects to attract the initial financing they require and that such projects can be divested as necessary to renewable developers, with the necessary expertise and capital to bring the project to operational status. As such, Ireland should consider a relaxation of the requirement for the investee company to be considered 'trading' where the economic activity undertaken by the company involves the development of sustainable infrastructure assets. This would also bring Ireland into line with other competitor European fund jurisdictions such as the Netherlands & Luxembourg.
Withholding Tax
Similarly, to further increase Ireland's attractiveness as a location for inward investment and to further promote the ability of Irish companies developing and operating sustainable infrastructure to attract capital, Ireland should strongly consider the introduction of a withholding tax exemption for payments made by such companies to their investors. The Government has long had a policy of promoting inward international investment to provide support to viable and fundamentally sound Irish SMEs and start□up businesses and also to drive infrastructure projects where significant capital outlay can be required at the development stage. The introduction of a withholding tax exemption, would help to further promote international investment and help the growth and development of Irish companies in this sector. It would also be a significant demonstration of Ireland's commitment to achieving it's targets on the road to climate neutrality.

b) mitigating the risks? :

Ensuring that the monies collected from carbon taxes, congestion charges etc. are set aside to increase public transport, walking and cycling facilities and to retrofit homes.

c) in meeting Ireland's emissions targets?:

2 Are there existing taxation and welfare measures that are counter-productive to Ireland's climate change commitments?

Not Answered

If yes, please specify::

 Rent caps are disincentivizing retrofitting of rental properties

To what extent are these justified in the Irish context and are any reforms necessary?:

3 What changes should be made to the taxation system to ensure longer term fiscal sustainability given the expected impact of the continued decarbonisation of the Irish economy, in particular the impact of reducing tax revenues from energy, carbon and motor taxes?

Please detail the changes::

Ireland has a relatively high incidence of buildings in which relatively basic upgrades could lead to significant energy savings such as efficient lighting, improving glazing, improving heating & cooling systems. The useful lifetime of buildings are considerable and in order to see the full benefit of energy efficiency measures, it is important to develop a methodology that can promote investment in the renovation of Ireland's existing building stock.
We would ask that the Government considers introducing initiatives to support investment in this area. Some proposals include:
 Buildings & energy efficiency: property tax could be calculated with reference to the Building Energy Rating ('BER') in addition to value. Consideration could be given to a credit against property tax for any retrofit investment in the year or for a period after the retrofit.
 CGT on sale of property assets: introduction of a credit against CGT or a reduced % on the sale of a building which has been retrofitted.
 Working from Home - The world of work has changed, and businesses will transition to permanent or more regular remote working.

Chapter 5 - Housing

1 Taking into account previous taxation related interventions in the housing market, what role do you think the taxation and welfare systems have to play in contributing to the long-term supply of housing?

Please outline your views::

The tax system has long been used as a device for implementing government policy, be it by way of credits, deductions or other tax incentives such as the Help-to-Buy ("HTB") incentive. The use of fiscal incentives has the ability to stimulate the economy in areas that the Government feels need attention. In recent years, housing has become an area of particular importance given the lack of supply and affordability within the market. Without policy interventions to improve viability and affordability, housing supply will continue to remain short of requirements.
Affordability is key in the housing market. The overwhelming evidence from both sale and rental markets in Ireland, but particularly in Dublin, is that availability is the key determinant of subsequent price changes i.e. supply matters. Since the financial crisis, supply (of all forms) has been inadequate – and recent improvements still fall short of underlying demand (estimated by IIP at 47,000 per year). In recent years, affordability has deteriorated, with rent and sale prices rising faster than incomes. Construction costs in Ireland are very high, compared both to average local incomes and to costs in other jurisdictions.
Ultimately, as Ireland converges over coming decades with its peers elsewhere in Europe, in age structure, household size and urbanisation, the vast bulk of additional housing need will be in urban areas and for smaller households of 1-2 persons. This housing is more expensive per person, creating a greater need for collective investment action, relative to a system where one-off family housing played a key role.
At the same time, the move towards energy self-sufficiency to address the climate challenge affects the potential to reduce build costs. Nearly Zero Energy Building (NZEB) standards impose up-front costs for significant future benefits. This creates a capital market policy puzzle: if the amount of debt an individual household can take on is capped, how will investment take place in assets with high social returns, such as NZEB?
While supply drives affordability, supply is determined itself by viability and not affordability. An example clearly illustrates the current difficulty:
For apartments in Dublin, construction costs are €191,000 per unit excluding site costs and land. Costs rise to over €315,000 when legal, planning and finance costs are included. The addition of land costs, VAT and levies sees the final cost rise to over €411,000 (source: The Real Costs of New Apartment Delivery (2021) by SCSI).
Without public subsidy, these costs are borne by the ultimate occupants in the sale or rental price. In other words, high construction costs present a challenge between viability and affordability. The higher costs are, the less affordable new homes will be. The higher costs are, the higher the break-even rent denoting viability. Very high construction costs require urgent addressing by policymakers – but, even with political will, it is unlikely to be fixed within 3-5 years. 'Soft costs' of construction – including taxes – may be easier to change quickly than 'hard costs', such as labour and materials. This is where taxation policy has a key role to play in contributing to the long term supply of housing.
Consideration could be given to topics such as the following:
 Certainty / stability of tax regime to reduce risk coupon on capital invested in Ireland and to increase the attractiveness of Ireland as an investment location - stability of tax regime is key in order to continue to attract necessary institutional capital to the Irish real estate market to effectively tackle current supply constraints, deliver on the ambition set out in Ireland 2040, maintain our global competitiveness and restore a properly functioning and sustainable property market.
 Where home-ownership is a policy priority, two policy options to be seriously considered are Shared Equity Housing and Shared Ownership Housing and in this regard the commitment by Government made in Housing for All is welcomed.
 The impact of VAT costs on affordability should be considered - Currently the rate of VAT on "new" homes is 13.5%. VAT is fully recoverable on

commercial development but is not recoverable on many forms of residential development.

2 Should the taxation system have a role in supporting or promoting any specific form of housing tenure (e.g. home ownership, rental), or should it remain neutral?

Yes, taxation should have a role

Please elaborate further::

To achieve greater affordability and supply in the market policies that support both home ownership and rental are necessary. The policy focus should be on supply and affordability, with neutrality of policy when it comes to promoting any specific form of housing tenure.
Ireland's housing context over coming decades will be defined by the climate challenge, demographic change, and the drive towards greener, denser living.
Private rental and social rental will be central modes of tenure in meeting Ireland's substantial housing needs over coming decades. Those housing needs will also be increasingly differentiated over the life-cycle, from purpose-built student and co-living accommodation for younger households to independent and assisted living complexes for older households.
In the context of high costs, policy interventions favouring one form of housing tenure over another such as rent controls would have serious negative consequences for new supply. In general a cost-rental approach is to be recommended over rent controls in tackling the issue of rental affordability.
Given high costs, controls on rent levels for newly built homes significantly exacerbate the shortage of non-owner-occupier housing. Policy should instead focus on cost-rental schemes. Cost rental is a mechanism whereby rent covers the cost of construction and long-term maintenance only. Building on state land can further reduce the cost.
As home ownership remains an important policy priority, then Shared Equity and Shared Ownership housing schemes have a positive role to play in assisting the government's policy objective of increasing home ownership.

3 What in your view is the role that taxation should play in housing affordability?

Please outline your views::

Please see our response at 1. above.

4 Following the introduction and recent amendments to the Local Property Tax (LPT) and the commitment in Housing for All to introduce a new taxation measure to activate vacant land for residential purposes, do you consider there is a role for a Site Value Tax in Ireland?

Not Answered

Please elaborate further::

A Site Value Tax (SVT) or Land Value Tax (LVT) doesn't currently exist in Ireland but has been considered on a number of occasions by the Irish Government. Arguments that have been made in favour of such a measure include:
- It encourages land use and therefore is more efficient and equitable than Local Property Tax, as the latter distorts economic decisions by increasing when further improvements are made to a residential property;
- It discourages urban sprawl and land speculation assuming land is valued for tax purposes at its highest and best use;
- It could ensure a less pro-cyclical property tax and provide a predictable, stable and recurring income flow to the Irish Government;
- It would discourage speculation in land zoned for residential development and instead incentivise developers to use zoned land rather than hold it.
The Commission on Taxation [2009] having reviewed the feasibility of a SVT in Ireland accepted its "strong economic rationale." However, it concluded a SVT would be difficult to implement in Ireland given the lack of central database containing the necessary information, the perception of unfairness on the part of taxpayers due to the disregarding of improvements, the difficulty of the valuation process itself and the problems associated with valuation of sites with multiple uses and owners. The Inter-Department Group on the Design of a Local Property Tax again reviewed the proposal for a SVT in 2012, however, again concluded that at the time the arguments for it outweighed the challenges in implementation. The OECD argued for a SVT in its 2018 Economic Survey of Ireland and research by Lyons (2012) commissioned by the Smart Taxes network suggested operational issues need not be an overriding obstacle to its introduction.1
A land value tax is currently implemented in Denmark, Estonia, Lithuania, Russia, Singapore and Taiwan. It has also been applied in certain regions of Australia, Mexico and the United States (e.g. Pennsylvania).
We would be in favour of further research being undertaken into the value that could be realised by introducing a SVT in Ireland in the medium term. As part of this, we suggest examining the operation of site value taxes in the above real estate markets, potential operational structures for the Irish market, assessing the potential Exchequer yield versus local property tax and exploring the administration requirements to successfully introduce a SVT. This should enable an informed decision to be taken as to the merits and economic decision making which could result from its introduction in Ireland, along with the steps required to introduce a SVT into Ireland's tax framework.

Chapter 6 - Supporting Economic Activity

1 How can Ireland maintain a clear, competitive, sustainable, and stable taxation policy with regard to its attractiveness to Foreign Direct Investment (FDI) in light of the rapidly changing global environment?

Please outline your views::

 Simplify the tax code, where possible. A "Roadmap of Simplification" should be made a priority. Stability of the tax regime is key to continuing to attract and retain the necessary institutional capital to the Irish real estate market in terms of effectively tackling current supply constraints, delivering on the ambitions set out in Ireland 2040 and Housing for All, maintaining our global competitiveness and ensuring a properly functioning, sustainable property market.

 Improve Ireland's competitiveness. Introduce a participation exemption for dividends and/or branch profits. Prior consultation with industry representatives and practitioners should be sought in advance.
 Consultation and stakeholder engagement with industry bodies and practitioners prior to changes to tax legislation.
 Re-invest a portion of corporate tax receipts into the businesses that drive the economy or into measures that will ensure Ireland's continued attractiveness.

2 How can the taxation environment support indigenous enterprise, particularly small and medium sized enterprises (SMEs) to be productive, to innovate and be competitive internationally?

Please specify::

3 With regard to starting, scaling or growing a business in Ireland:

a) what features of the current taxation system work well?:

b) what features do not work well and how can these be improved?:

Chapter 7 - Tax Expenditures

1 How do you think the process of reviewing taxation measures and taxation expenditures is currently functioning?

Please outline your views::

How well defined do you think the benchmark taxation system is in Ireland?:

2 How do you think the process of taxation expenditure review could be improved?

Please specify::

3 Please give examples of taxation expenditures that you believe run counter to public policy/are badly designed?

Please specify::

Stamp Duty Residential Refund Scheme
While the stamp duty residential property refund scheme in Section 83D of the Stamp Duties Consolidation Act, 1999 ("SDCA") is a welcome, and necessary measure in encouraging the development of residential property on land which now carries a 7.5% stamp duty rate, the scheme has a number of limitations.
2.5 year window
The most significant limitation is the 2.5 year window within which construction of residential property must be completed. While we welcome the 6 month extension from 2 to 2.5 years included in Finance Act 2020, this remains a very short timeframe for the completion of large single-phase developments completed under a single commencement notice. Furthermore, COVID19 restrictions, ensuing site closures etc has had a very detrimental effect on the construction sector and the 2.5 year time limit will be impossible for many ongoing developments. Aside from the current and immediate issues posed by COVID19, the 2.5 year window is a serious constraint in its own right for multi-phase developments where, although each phase may be completed under a separate commencement notice, there can be cases where more than one phase is built upon a single podium or underground car park, and there is uncertainty over whether all phases must be completed within 2.5 years of the commencement of construction of the podium or car park. In most cases, it would not be possible for all phases to be completed within such a short timeframe.
In this regard, the IIP members request that the 2.5 year completion window is extended to 4 years, to provide a more reasonable timeframe for developments to be completed. As well as helping developments impacted by COVID19, this is a very necessary measure that is required for multi-phase developments and will help provide more certainty to new investors entering the Irish market
75% Test
Another issue that has been identified in respect of the refund scheme is the 75% test which must be satisfied when development has completed. This test can be impossible to satisfy in the context of housing estate developments, where green areas, roads, footpaths, etc. can take up a significant amount of space - these are necessary features of any housing development and required by planning law. IIP members request that Section 83D SDCA is amended such that the 75% test is workable for those developments which include houses. A number of suggestions on how this can be achieved are:
 measure the 75% by reference to the site area less the area covered by roads, footpaths, parking bays, and green areas,
 include within 'curtilage' for the purposes of this test the footpath and road area directly in front of and adjacent to a property, and / or
 reduce the surface area requirement to 60%.
Extension of Help-to-Buy
The introduction of the Help-to-Buy ("HTB") incentive for first-time buyers in Budget 2017 was a welcome development. This incentive enhanced the supply of first-time buyer homes, significantly reducing the time it takes for claimants to save and improving the overall affordability of housing for qualifying first time buyers.
We welcomed the temporary enhancement to the existing HTB scheme which is due to expire on 31 December 2022 announced as part of Budget 2022. The IIP members would request that the Department of Finance gives consideration to retaining this incentive beyond the proposed end date of 31 December 2022. By extending the initiative beyond 31 December 2022, the IIP members believe that this will assist the Government in achieving one of their key housing goals of "the delivery of 550,000 additional households by 2040" as stated in their Project Ireland 2040 release, as well as the targets set forth in Housing for All.
Furthermore, the IIP members believe that there is a significant opportunity to widen the scope of the HTB incentive to include groups such as current owner-occupiers who need to trade-up but are effectively tied in to their current homes as there are no supports in place to enable them to make that move

Please explain your rationale? :

4 Please provide examples of taxation expenditures that you believe work well, either in Ireland or internationally?

Please specify::

Chapter 8 - Public Health

1 How well do the taxation and welfare systems support good public health outcomes, addressing health challenges including but not limited to those caused by or related to tobacco and alcohol use, obesity, poverty and/or environmental issues?

Please outline your views::

Please refer to the IIP's Close to Home - Exploring 15 minute urban living in Ireland (October 2021).
https://irp.cdn-website.com/4065c16c/files/uploaded/--15-MINUTE-URBAN-LIVING_WEB-211021.pdf

2 What changes would you like to see to better promote the goal of good public health?

Please specify::

Chapter 9 - Administration

1 How can modernisation of the taxation and/or welfare administrations evolve to best meet customer needs in a satisfactory manner while respecting data rights and ensuring secure and reliable tax collection?

Please outline your views::

What do you see as the implications of modernisation for taxpayers either positive or negative?:

2 What improvements in service quality and delivery could be achieved by integrating (elements of) the taxation and welfare administrations?

Please specify::

Are there any risks arising from such integration? :

Chapter 10 - Submit Your Ideas

1 Taking into account the Terms of Reference, submit any other thoughts, ideas or feedback on taxation and welfare in Ireland:

Please outline your views::

 Please refer to the IIP's Pre-budget submission 2022
 Please refer to the IIP's Close to Home - Exploring 15 minute urban living in Ireland (October 2021).