Report of Tax Strategy Group Meeting on 18th September 2012

Tax Policy and Budget 2013

1. An oral presentation was given to the Group, summarising the Programme for Government commitments in relation to tax, the recent consultations that have taken place and the policy adjustments that have been made from 2009-12.

Selected VAT Issues **(TSG 12/04)**

2. The paper on selected VAT issues reviewed the VAT rates and structure and discussed options for possible change. The paper also examined VAT issues at domestic level and concluded by summarising VAT developments at EU level.

Economic Framework for Budget 2013 **(TSG 12/03)**

3. The Economic paper was presented to the Group and gave an update on the current economic situation and the emerging macroeconomic outlook. The paper looked at the external environment, latest domestic developments, economic outlook 2013-15, risks to the forecasts and set out the views of the Department of Finance in relation to Budgetary policy.

Residence Issues **(TSG 12/02)**

4. The paper on residence issues examined the taxation issues which relate to the residence of individuals, with a particular focus on so-called "tax exiles". It covered the issues likely to arise in the context of Budget and Finance Bill 2013, the commitment in the Programme for Government, recommendations made by the Commission on Taxation and also the recent consultation process on the residence of individuals for tax purposes.

Any Other Business

5. None

Attendance list and Next Meeting

6. The attendance list for the meeting is attached.

7. The next meeting will take place on Tuesday, 25th September 2012, in Room 0.2, South Block, Government Buildings, Upper Merrion Street, Dublin 2.

John Day,

21st September 2012.

TSG Attendance list, 18th September 2012

Department of Finance:

Derek Moran

John McCarthy

Eoin Dorgan

Gerry Kenny

Gary Tobin

Brenda McVeigh

Brendan O'Connor

Liam Smith

Ray Kavanagh

John Day

Bláithín Nic Giolla Rua

Deirdre Donaghy

Niall Casey

Martina Shaughnessy

Anita Kelly

Róisín Farrelly-Pendred

Department of Public Expenditure and Reform

Ronnie Downes

Ronan O'Brien

Department of the Taoiseach:

Andrew McDowell

Department of Foreign Affairs and Trade (Tánaiste)

Mark Garrett

Colm O'Reardon

Office of the Revenue Commissioners:

Niall Cody

Gerard Moran

Gerry Smyth

Department of Jobs, Enterprise and Innovation:

Paul Kealy

Stephen Curran

Ciarán Conlon

Department of Social Protection:

Brian Ó Raghallaigh

Denis Moynihan

Edward Brophy

Office of the Attorney General

Caroline Daly