

Commission on Taxation

Invitation to make Submissions

The Commission on Taxation was established by the Government to review the structure, efficiency and appropriateness of the Irish taxation system with the following terms of reference:

“Having regard to the commitments on economic competitiveness and on taxation contained in the Programme for Government, in particular, the commitments:

- to keep the overall tax burden low and implement further changes to enhance the rewards of work while increasing the fairness of the tax system,*
- to ensure that our regulatory framework remains flexible, proportionate and up to date,*
- to introduce measures to further lower carbon emissions and to phase in on a revenue neutral basis appropriate fiscal measures including a carbon levy over the lifetime of the Government, and*
- the guarantee that the 12.5% rate of corporation tax will remain, the Commission is invited, in the context of maintaining an equitable incidence of taxation and a strong economy, to consider the structure of the taxation system and specifically to*
- consider how best the tax system can support economic activity and promote increased employment and prosperity while providing the resources necessary to meet the cost of public services and other Government outlays in the medium and longer term;*
- consider how best the tax system can encourage long term savings to meet the needs of retirement;*
- examine the balance achieved between taxes collected on income, capital and spending;*
- review all tax expenditures with a view to assessing the economic and social benefits they deliver and to recommend the discontinuation of those that are unjustifiable on cost/benefit grounds;*
- consider options for the future financing of local government; and*
- investigate fiscal measures to protect and enhance the environment including the introduction of a carbon tax.”*

The Commission invites submissions in writing from interested parties to assist in its deliberations of the issues referred to in the terms of reference. Guidelines for submissions to the Commission can be accessed on the Commission's website: www.taxcommission.ie. Material in the submissions which is supplied in reply to this advertisement may be made publicly available.

The closing date for receipt of submissions is **Friday 23 May 2008**.

Submissions can be emailed to: info@taxcommission.ie or posted to:

Jim Kelly, Secretary,
Commission on Taxation,
Le Pole House, Ship Street Great,
Dublin 8.