

# **GUIDELINES FOR SUBMISSIONS TO THE COMMISSION ON TAXATION**

## **INTRODUCTION**

### **Overview**

1. The Commission on Taxation was established on 14 February, 2008 to review the structure, efficiency and appropriateness of the Irish taxation system. In setting up the Commission, the Tánaiste, Brian Cowen, TD, indicated that its work would help establish the framework within which tax policy would be set for the next decade at least, and that it was important that it take a strategic, considered and balanced perspective that recognised the evolving challenges ahead.

### **Submissions**

2. Written submissions received by the Commission on Taxation are an important source of views for it in fulfilling its mandate. They also provide interested parties with an opportunity to make proposals on one or more of the topics covered in the terms of reference. This document outlines guiding principles for submissions to the Commission.
3. A full list of those who make submissions will be included as an appendix in the Commission's report. Submissions may be made available on the Commission's website at [www.taxcommission.ie](http://www.taxcommission.ie) .

### **Oral Hearings**

4. The Commission may, at its discretion, seek oral hearings with some organisations or individuals, but this will be done only where the Commission considers that such hearings are necessary to its work. It is not considered feasible or necessary to hold oral hearings with all those who make submissions.

## **STRUCTURE OF SUBMISSIONS**

### **Topic headings**

5. Written submissions should be concise and structured, and should follow the sequence of the topic headings outlined below. These headings have been drafted on the basis that each submission is likely to be concerned primarily with a particular area in the terms of reference. However, submissions covering more than one area in the terms of reference will be welcome. It is not necessary for a submission to cover every topic.

### Terms of reference area to which the submission relates

6. The terms of reference area to which the submission relates should be indicated. The terms of reference are outlined in the Press Release: the Commission is charged with considering the structure of the taxation system in the context of maintaining an equitable incidence of taxation and a strong economy, and specifically to:
  - a. consider how best the tax system can support the 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;

- b. consider how best the tax system can encourage long term savings to meet the needs of retirement;
  - c. examine the balance achieved between taxes collected on income, capital and spending;
  - d. 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;
  - e. consider options for the future financing of local government; and
  - f. investigate fiscal measures to protect and enhance the environment including the introduction of a carbon tax.
7. If the submission covers part of an area, this should be specified. If applicable, the submission should indicate the writer's professional or other interest in the topic.

#### Proposals for change

8. In the case of each proposal for change, a submission should include the following:
- A brief summary of the proposal.
  - Supporting documentation. Documentation in support of the proposal should, if possible, include:
    - a. information on costs and benefits (or “pros and cons”), and
    - b. statistical or other research data underlying the proposal.
  - Contextual framework. An outline of how the proposal would contribute to the achievement of each of the four areas (listed below) outlined in the Programme for Government June 2007<sup>1</sup> should be included where applicable. The work of the Commission is being conducted in the context of the commitments on economic competitiveness and on taxation contained in the Programme for Government, as follows
    - c. 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,
    - d. to ensure that our regulatory framework remains flexible, proportionate, and up to date,
    - e. 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
    - f. the guarantee that the 12.5% corporation tax rate will remain.

#### Non-structured section of the submission

9. Any further information, comments, views or suggestions which the individual or organisation concerned believes would be of assistance to the Commission should also be included.

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<sup>1</sup> A Blueprint for Ireland's Future 2007 - 2012

## **PRACTICAL ISSUES**

### **Format for correspondence**

10. Where possible, submissions should be emailed to the Commission at: [info@taxcommission.ie](mailto:info@taxcommission.ie) . While electronic format is strongly encouraged, persons who wish to make a submission but who are not in a position to do so by email may make their submission in writing.

### **Contact details, etc.**

11. The individual or organisation making the submission should include contact details – including an email address if possible – with the documentation. All correspondence will be acknowledged by the Secretariat.
12. Follow-up queries may be made by the Secretariat in respect of particular issues raised in submissions where, for example, further clarification is required. In general, however, ongoing communication between correspondents and the Commission and/or Secretariat in relation to individual submissions is not envisaged.

### **Queries**

13. Any queries regarding these guidelines should be directed to the Secretariat, who will be happy to assist.