



South Block
Longboat Quay
Grand Canal Harbour
Dublin 2

+353 1 663 1700
www.taxinstitute.ie

Simon Harris TD
Tánaiste and Minister for Finance
Department of Finance
Merrion Street
Dublin 2

11 March 2026

Dear Tánaiste

I would like to thank you again most sincerely for your attendance at our recent Irish Tax Institute Dinner. Your presence, engagement and your comments were very much appreciated by our members and contributed greatly to the success of the evening.

You may recall my mentioning that the Institute had received a legal opinion in relation to the proposed changes to private hearings at the Tax Appeals Commission, as contained in the Revised General Scheme of the Finance (Tax Appeals and Fiscal Responsibility) Bill 2024.

I enclose here a summary of that legal opinion as well as a copy of the full opinion itself. This has been sent to the Joint Oireachtas Committee who, as you know, are currently examining the matter at pre-legislative scrutiny stage. Ultimately, the legal advice we received confirms that there is nothing in the Zalewski case which

Directors: Shane Wallace, President, Peadar Andrews, Brian Brennan, Oonagh Carney, Ian Collins, Maura Dineen, Aidan Fahy, Stephen Gahan, Aileen Keogan, Sheila Lawlor, Aidan Lucey, Sarah Meredith, Dr. Patrick Mulcahy, Marty Murphy, Colm O'Callaghan, Kelly Payne, Neil Phair, Maura Quinn, James Quirke, Martin Lambe (Chief Executive)

Immediate Past President: Aoife Lavan.



Member of the
Confédération Fiscale
Européenne

The Institute is a company limited by guarantee without a share capital (CLG), registered number 53699.

The Institute is also a registered charity, number 20009533. EU Transparency Register No.: 08421509356-44

mandates the changes as proposed in the Bill.

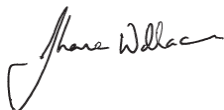
The enclosed paper, which builds on the Institute's initial submission made in December 2025, also sets out key findings of further research we have undertaken on the tax dispute resolution processes which exist in other EU Member States. While the approach taken to tax appeal hearings varies significantly across EU Member States, our findings show that should the proposed changes be enacted, Ireland would become a clear outlier compared with the privacy protections which exist in the procedures for resolving tax disputes in other jurisdictions.

It is the firm belief of our members that the proposed changes will discourage taxpayers from taking appeals, despite the fact that on average over the past four years of the determinations issued by the TAC, approximately 20% were in favour of the taxpayer. Should the proposed changes be enacted it will result in more taxpayers deciding to 'settle' their appeal rather than proceed with a hearing, fundamentally undermining the basis of a case being taken on merit.

We urge you and your officials to reconsider the proposed changes and to ensure the entitlement to a private hearing remains.

Thank you again for your consideration of this matter and should you have any questions or wish to discuss the Institute submission further please do not hesitate to contact Anne Gunnell, Director of Policy and Representations at the Irish Tax Institute (agunnell@taxinstitute.ie or 0863890722).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Shane Wallace', written in a cursive style.

Shane Wallace
Institute President