

Report of Tax Strategy Group Meeting on 16 October 2007

Minutes of the meeting on 9 October 2007 (TSG07/13)

1. The minutes of the meeting of 9 October were agreed.

EU Issues – State Aids and Treaty Freedoms (TSG 07/14)

2. A paper was presented to the Group giving an overview of EU cases involving State Aids, Treaty Freedoms and Infringements in which Ireland has a particular interest.

Major Tax Incentives/Expenditures (TSG 07/15)

3. This paper was supplied to the Group for information purposes. It provided information on issues surrounding Tax Relief and Tax Incentive schemes.

General Excise Duties (Tobacco and Alcohol Products) (TSG 07/16)

4. The paper outlined the situation in relation to excise duty rates imposed on tobacco and alcohol products. The Group was briefed on the yields and current issues in relation to excise and a general discussion on the various topics followed. It was noted that receipts from excise duties on tobacco and alcohol totaled €2,180 million in 2006 and are increasing for 2007. A number of national as well as EU issues were also discussed.

Environmental Issues (TSG 07/17)

5. A paper on Environmental Taxes examining the current tax treatment of energy and fuel in Ireland was presented to the Group. A general discussion on the various topics followed. The commitment at EU level to the climate change agenda relating to carbon emissions and renewable energy was noted by the Group as well as the targets in the Programme for Government. The implications of environmental tax policy for the public finances and economic competitiveness were discussed.

Attendance list and Next Meeting

6. The attendance list for the meeting is attached. The next meeting is scheduled for 23 October 2007 at 10.30 am in the Department of Finance.

Rory O'Kelly

17 October 2007

TSG Attendance list of 16 October 2007

Department of Finance:

Kevin Cardiff

Derek Moran

Pat Murphy

Paul Ryan

Paddy Barry

Joe Cullen

John Burke

Eric Gargan

Karen Milsopp

Jim Stafford

Rory O' Kelly

Department of the Taoiseach:

Gerry Hickey

John Shaw

Mary Doyle

Revenue Commissioners:

Josephine Feehily

Niall Cody

Brian McCabe

Joe Ryan

Department of Enterprise Trade and Employment:

Denise Mullins

Department of Health and Children

Brendan Phelan

Department of the Environment, Heritage and Local Government

Donall Geoghegan

Ryan Meade

Tom O'Mahony

Office of the Attorney General

Caroline Daly

Department of Social and Family Affairs

Tom Mulherin

Department of Communications, Energy and Natural Resources

Morgan Bazilian

Apologies

John O'Brien – Dept of Health and Children

Eamonn O'Dea – Revenue Commissioners

Vincent Palmer – Dept. of Finance