

Minutes

TALC Sub-committee 'BEPS Implementation' Meeting

Date 17 May 2019

Location & Time Conference Room 1, Blocks 8-10, Dublin Castle 10.00 am

Introduction

Minutes of meeting of 26 March 2019 were approved by all attendees.

Item 1: Exit Tax/CFC Draft Guidance

- A detailed discussion was held in relation to the Exit Tax and CFC draft guidance. Clarification is required on certain issues as well as further examples sought. The guidance will be discussed at the next TALC BEPS sub-committee meeting in mid-June.

Item 2: MLI Update

- Revenue provided a comprehensive update on the MLI.

Attendees of meeting of 17 May 2019:

CCAB – I: Enda Faughnan, Kevin Doyle

Revenue: Gerry Howard, Eamonn O’Dea, Caitriona Crowley, Michael Buckley, Alan Carey, Maresa Hempenstall, Audrey Bridgeman

Law Society: Andrew Quinn, Aidan Fahy

BPFI: Marion McCarville

ITI: David Fennell, Sharon Burke, Anne Gunnell, Stephen Ruane, Tom Maguire