

### Dispute Resolution Country Profile: IRELAND

<b>ITEMS</b>	<b>CONTENTS</b>
<b>Competent Authority</b>	<p>Director, Corporate Business and International Division, Office of the Revenue Commissioners, Stamping Building, Dublin Castle, Dublin 2, Ireland.</p> <p>Tel: + 353 1 674 8020 or 674 8639 Fax: + 353 1 679 3314</p>
<b>Organisation</b>	Office of the Revenue Commissioners
<b>Scope of MAP &amp; MAP APA</b>	<ul style="list-style-type: none"> <li>• Relief of double taxation</li> <li>• Interpretation and application of the Treaty</li> </ul>
<b>Domestic guidelines &amp; administrative arrangements</b>	None
<b>Time for filing</b>	<p>Some of our tax treaties have provisions on time limits. Where treaties do not have provisions on time limits Section 865 of our Taxes Consolidation Act, 1997, limits the number of years for which relief for double taxation may be given in MAP cases.</p> <p><i>Taxpayers should also bear in mind other countries' time limits.</i></p>
<b>Form of request</b>	We have no specific form. Anyone who is considering filing a request is invited to talk to us before filing.
<b>Documentation requirement</b>	We have no special requirements. However, we would expect taxpayers to set out the facts of the case and to give their opinion on the issues involved.
<b>User fees</b>	None
<b>Tax collection/penalty/interest</b>	No specific provisions - general rules apply
<b>Other dispute resolution mechanisms</b>	EU Arbitration Convention for transfer pricing cases
<b>Government Website</b>	<a href="http://www.revenue.ie">www.revenue.ie</a>