

Ireland Dispute Resolution Profile

(Last updated: 26 September 2024)

General Information

- **Ireland's tax treaties are available at:**

Ireland's Double Taxation Agreements - <http://www.revenue.ie/en/practitioner/law/tax-treaties.html>

- **MAP request should be made to:**

For Transfer Pricing MAPs:

Director, Transfer Pricing Branch, International Tax Division
Office of the Revenue Commissioners, Dublin Castle, D02 F342, Dublin 2, Ireland
Tel: +353 1 858 9712 or +353 1 858 9377 / Email: transferpricing@revenue.ie

For other MAPs:

Director, Tax Treaties Branch, International Tax Division
Office of the Revenue Commissioners, Dublin Castle, D02 F342, Dublin 2, Ireland
Tel: +353 1 858 9885 or + 353 1 858 9880 / Email: taxtreaties@revenue.ie

- **APA request should be made to:**

As above (Transfer Pricing).

Ireland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	See detailed explanation	To the extent that an agreement is reached on an issue that would impact on other taxpayers, details of the issue and the resolution reached will be published.	-
2.	Are bilateral APA programmes implemented? If yes:	Yes	Ireland has a bilateral APA Programme that has been effective since 1 July 2016.	<u>Ireland's Bilateral APA Guidelines –</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-07.pdf
a.	• Are roll-back of APAs provided for in the bilateral APA programmes?	Yes	Ireland will provide for the roll-back of APAs in appropriate cases. This will be subject to the applicable time limits of both countries which are party to the APA. Additionally, the relevant facts and circumstances in the roll-back period must be the same and this will be subject to verification by Revenue.	<u>Ireland's Bilateral APA Guidelines –</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-07.pdf See Part 3
b.	• Are there specific timeline for the filing of an APA request?	Yes	The formal APA application should be submitted by the taxpayer before the beginning of the first accounting period to be covered by the APA. Revenue may,	<u>Ireland's Bilateral APA Guidelines –</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-07.pdf

Ireland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			depending on the circumstances, be prepared to accept applications after this time.	See Part 4
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	Yes	Revenue has published guidelines that provide information for taxpayers with respect to the process involved in applying for a bilateral APA and the ongoing reporting and administrative requirements once an APA has been entered into.	<u>Ireland's Bilateral APA Guidelines –</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-07.pdf
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	Revenue does not charge a fee with respect to the bilateral APA programme.	Ireland's Bilateral APA Guidelines See Part 2
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	Yes	Revenue reports statistics on APAs in its annual report. Revenue also reports statistics relating to APAs to the EU, through the European Commission. The statistics reported by Revenue are published on the European Commission's website. The information is reported in aggregate and no taxpayer information is disclosed to the European Commission.	<u>Revenue's Annual Report –</u> http://www.revenue.ie/en/corporate/press-office/annual-report/index.aspx <u>Statistics published on the European Commission Website –</u> https://taxation-customs.ec.europa.eu/taxation-1/statistics-apas-and-maps-eu_en

Ireland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			APA statistics are reported to the OECD from 2024 onwards.	
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the ***OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*** (“Transfer Pricing Guidelines”)).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Ireland will engage in consultation with the competent authority of the other contracting state on such cases.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	See response to question 6 above.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	-	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	Where a taxpayer submits a request for MAP assistance arising from a bona fide taxpayer initiated foreign adjustment, Revenue considers such cases will be within the scope of MAP. Where a taxpayer does not request MAP assistance arising	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf

Ireland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			from a foreign adjustment, Ireland's domestic legislation prevents a taxpayer from claiming a deduction for the foreign adjustment in its tax return under self assessment. Taxpayers are required to present such cases to Revenue for consideration.	
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	Yes	<p>The second sentence of Article 25(3) of the OECD's Model Convention on Income and on Capital ("MTC") allows competent authorities to consult together for the elimination of double taxation in cases not provided for in the Double Taxation Agreement. However, some of Ireland's treaties do not include the second sentence of Article 25(3) of the MTC which would prevent the competent authorities from discussing cases not specifically provided for by the treaty.</p> <p>Ireland has also included Article 9(3) of the United Nations Model Double Taxation Convention in some of its treaties, which provides that correlative relief will not be available in cases of</p>	<p><u>Ireland's Double Taxation Agreements</u> <u>http://www.revenue.ie/en/practitioner/law/tax-treaties.html</u></p>

Ireland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			fraud, gross negligence or willful default.	
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>Revenue does not envisage the parallel undertaking of a MAP where the taxpayer is simultaneously pursuing judicial or administrative remedies.</p> <p>A case may be accepted into MAP while judicial or administrative proceedings are ongoing. However, in such cases, the Irish Competent Authority will generally request that the taxpayer agrees to the suspension of its domestic legal remedies pending the outcome of the MAP. If the taxpayer does not agree to suspend the administrative or judicial remedies, the Irish Competent Authority will delay the MAP pending the outcome of these proceedings.</p>	<p><u>Ireland's MAP guidance</u></p> <p>http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf</p>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	A taxpayer can request MAP assistance in situations where a decision has been rendered by a court or the Appeal Commissioners.	<p><u>Ireland's MAP guidance</u></p> <p>http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf</p>

Ireland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			However, the Irish Competent Authority cannot derogate in the MAP from a final court decision or a decision of the Appeal Commissioners.	
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	<p>Rules, guidelines and procedures on how taxpayers can access and use MAP are included within Ireland's MAP guidance on the Revenue website.</p> <p>Guidelines on the European Union (Tax Dispute Resolution Mechanisms) Regulations 2019 are available on the Revenue website.</p> <p>Furthermore, published guidance is also available on the Revenue website on the application of, and information required for requests under, the equivalent of Article 4(3) of the MTC corporate tie-breaker rule.</p> <p>A transfer pricing profile for Ireland is also available on the EU Joint Transfer Pricing Forum</p>	<p><u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf</p> <p><u>Guidelines on the European Union (Tax Dispute Resolution Mechanisms) Regulations 2019</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-10.pdf</p> <p><u>Dual-Resident Companies Part 35-01-11</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-01-11.pdf</p> <p>Ireland's Transfer Pricing profile on the European Commission website</p>

Ireland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			("JTPF") section of the EU Commission website.	
14.	Are there specific timeline for the filing of a MAP request?	Yes	The time limits for the filing of MAP requests are governed by the relevant legal instruments underpinning the MAP request.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
15.	Are guidance on multilateral MAPs publicly available?	Yes	-	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
16.	Are tax collection procedures suspended during the period a MAP case is pending?	See detailed explanation	<p>Tax collection may be suspended where, on foot of an assessment or an amended assessment raised by Revenue, the taxpayer makes a MAP request in accordance with the relevant Double Taxation Agreement, EU Arbitration Convention or the EU Tax Dispute Resolution Mechanism Regulations 2019, within 30 days of the date of the notice of assessment and has paid any undisputed amount of tax.</p> <p>Separately, tax collection may also be suspended where the taxpayer has appealed against an</p>	<u>Ireland's MAP guidance</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf

Ireland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			assessment and has paid the undisputed amount of tax.	
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	Revenue is committed to seeking to resolve MAP cases within an average timeframe of 24 months. However, the time taken to resolve a MAP case will vary according to its complexity.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	<p>Ireland reports MAP statistics, including details of the time taken to resolve MAP cases, to the OECD which are published on the OECD website.</p> <p>Additionally, Ireland reports MAP statistics, including details of the time taken to resolve MAP cases, to the European Commission which are published on the European Commission website.</p>	<u>Statistics published on the OECD website</u> https://web-archive.oecd.org/temp/2023-11-14/417871-mutual-agreement-procedure-statistics.htm <u>Statistics published on the European Commission website</u> https://taxation-customs.ec.europa.eu/taxation/statistics-apas-and-maps-eu_en
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	See detailed explanation	Ireland adopts a case by case approach to the mitigation of interest and penalties during a MAP procedure.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the	Yes	Revenue has published a document setting out the role of the Irish Competent Authority.	<u>The Role of the Irish Competent Authority</u>

Ireland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	mission statement of the MAP office available in the <i>annual</i> report of the organisation?			http://www.revenue.ie/en/companies-and-charities/documents/role-competent-authority.pdf
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	Yes	<p>.</p> <p>Ireland has adopted the mandatory binding arbitration provisions of the Multilateral Instrument (“MLI”). The MLI arbitration provisions will only apply, however, in treaties where Ireland’s treaty partner has also adopted the provisions and ratified the MLI. Taxpayers should consult the relevant Double Taxation Agreement and the relevant MLI provisions (following ratification by both treaty partners) when making a MAP request.</p> <p>In addition to tax treaties that will or have been modified by the MLI to include or replace an arbitration provision, a MAP arbitration provision is included in six of Ireland’s tax treaties (Israel, Mexico, The US, Netherlands, Kosovo and Switzerland). The arbitration provisions in three of these tax</p>	<p><u>Ireland’s MAP guidance</u> https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf</p> <p><u>Ireland’s Double Taxation Treaties</u> https://www.revenue.ie/en/tax-professionals/tax-agreements/double-taxation-treaties/tax-treaties-by-country.aspx</p>

Ireland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			treaties (Israel, Mexico and the US) are subject to an exchange of notes to establish procedures and to bring MAP arbitration into effect. No notes have been exchanged.	
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	-	-	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	-	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>Revenue does not envisage the parallel undertaking of a MAP where the taxpayer is simultaneously pursuing judicial or administrative remedies.</p> <p>A case may be accepted into MAP while judicial or administrative proceedings are ongoing. However, in such cases, the Irish Competent Authority will generally request that the taxpayer agrees to the suspension of its domestic legal remedies pending the outcome of the MAP. If the taxpayer does not agree to suspend the administrative or judicial remedies, the Irish Competent Authority will</p>	<p><u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf</p>

Ireland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			delay the MAP pending the outcome of these proceedings.	
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	The Irish Competent Authority cannot derogate from a final court decision or a decision of the Appeal Commissioners.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Taxpayers may submit MAP requests that span multiple years.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	A small number of Ireland's Double Taxation Agreements do not contain an equivalent to Article 9(2) of the MTC. Where a Double Taxation Agreement does not include an equivalent of Article 9(2), Revenue regards economic double taxation as being implicitly within the scope of the Double Taxation Agreement by virtue of the inclusion of Article 9(1) and accordingly Revenue is willing to	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf

Ireland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			consider a request in such cases for MAP.	
27.	Is there any other information available on resolution of MAP cases?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	Revenue will seek the timely implementation of the agreement reached through the MAP process.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	Revenue will seek the timely implementation of the agreement reached through the MAP process. To the extent that Revenue does not process the refund of tax arising from the MAP within 93 days of the receipt from a taxpayer of a valid claim for repayment of tax , interest will become due and payable.	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	<u>Ireland's MAP guidance</u> http://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-08.pdf

Ireland Dispute Resolution Profile – Resolution of MAP Cases

31.	Is there any other information available on the implementation of MAP agreements?	No	-	-
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