Ireland launches consultation on tax treatment of travel and subsistence expenses

Ireland’s Minister for Finance, Michael Noonan, has initiated a public consultation process on the Tax Treatment of Expenses of Travel and Subsistence for Employees and Office Holders (including non-executive directors). Please click here for the full consultation paper.

The purpose of the consultation paper is to facilitate a review of current Irish law and practice as it applies with respect to the tax treatment of expenses of travel and subsistence.

The consultation is to include a review of the following:

- Granting of a tax deduction in respect of expenses of travel incurred by employees and office holders
- Circumstances under which expenses of travel may be reimbursed free of tax by an employer to an employee or office holder

Comments also are invited on related areas which have in recent times given rise to differing views on the tax treatment of expenses of travel.

EY will be making a submission to the Department of Finance on the challenges faced by companies on the current tax treatment of travel and subsistence expenses in Ireland. We welcome any insight you may wish to provide into the challenges facing your company arising from any particular aspect of the current treatments. We will incorporate your comments into our response.

Alternatively, or in addition, if you wish to make your own submission, the preferred means of response is by email to taxpolicy@finance.gov.ie. The deadline for submission is 21 August 2015.

The Department of Finance may publish responses to the consultation on its website and any responses submitted will be subject to the Freedom of Information Acts.
For additional information with respect to this Alert, please contact the following:

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