

Ireland

# Government Announces Next Phase of Public Consultation on New Tax Measures for Outbound Payments

12 July 2023

Report from Paulina Bak (CTA), Senior Tax Manager

On 7 July 2023, the Irish Department of Finance published a [Feedback Statement](#) on the new taxation measures proposed to apply to outbound payments.

This Feedback Statement builds on the [November 2021 Public Consultation](#) and brings forward possible draft legislative approaches to key elements of the new defensive measures to be introduced.

According to the Feedback Statement, the key purpose of the proposed new legislation is to prevent double non-taxation of outbound payments to jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions.

These legislative measures will include withholding taxes on outbound payments and non-deductibility of applicable withholding taxes on such payments. In the case of dividends, the measures will include withholding taxes on dividends, as dividends are non-deductible.

These new measures will apply to payments made only to connected/related/affiliated entities.

The Department of Finance has requested that any comments on the Feedback Statement be provided by 8 August 2023 via e-mail to [intltax@finance.gov.ie](mailto:intltax@finance.gov.ie).

The full text of the Feedback Statement, issued on 7 July 2023, is available [here](#).

---

Ireland - Government Announces Next Phase of Public Consultation on New Tax Measures for Outbound Payments (12 July 2023), News IBFD.

Exported / Printed on 6 Mar. 2024 by hkermadi@deloitte.lu.