

# Tax Controversy & Dispute Resolution Annual Report 2024

---

# Introduction

---

In this Tax Controversy and Dispute Resolution Report, we look back on the recent trends and developments in domestic and international tax controversy matters and provide insights on the key developments during recent periods. We have also included some horizon scanning to flag key Irish legislative and case law developments that are expected to have an impact on the Irish tax controversy landscape over the course of 2025 and beyond.

Our report demonstrates a continued increase in activity across the full range of tax controversy matters. This reflects our experience in practice as we assist clients with an increasing volume of complex tax compliance interventions and disputes. This trend is also consistent with the practice in other treaty partner jurisdictions, which is evident from the continued increase in Irish competent authority matters.

It is important for taxpayers that are in the process of compliance interventions or audits to be aware of key legal considerations which may be relevant to their case; most notably legal privilege, judicial review and administrative law remedies, overlapping Irish constitutional and EU law issues, as well as practice and procedure and the laws of evidence.

Matheson has the largest tax practice in the Irish legal market and, together with our market-leading commercial litigation practice and specialists in other key areas such as Constitutional, EU and Administrative law, this positions us uniquely in the Irish tax controversy market. The depth and breadth of our expertise across the full spectrum of legal and tax issues which may be relevant in tax disputes means that we are ideally placed to assist with managing and defending taxpayer's interests to achieve successful outcomes.

If helpful to discuss any aspect of this report, or Matheson's Tax Controversy and Dispute Resolution offering more generally, please contact a member of the [Matheson Tax Team](#) (with key contact details included at the end of this report).

# 1. Insights & Trends

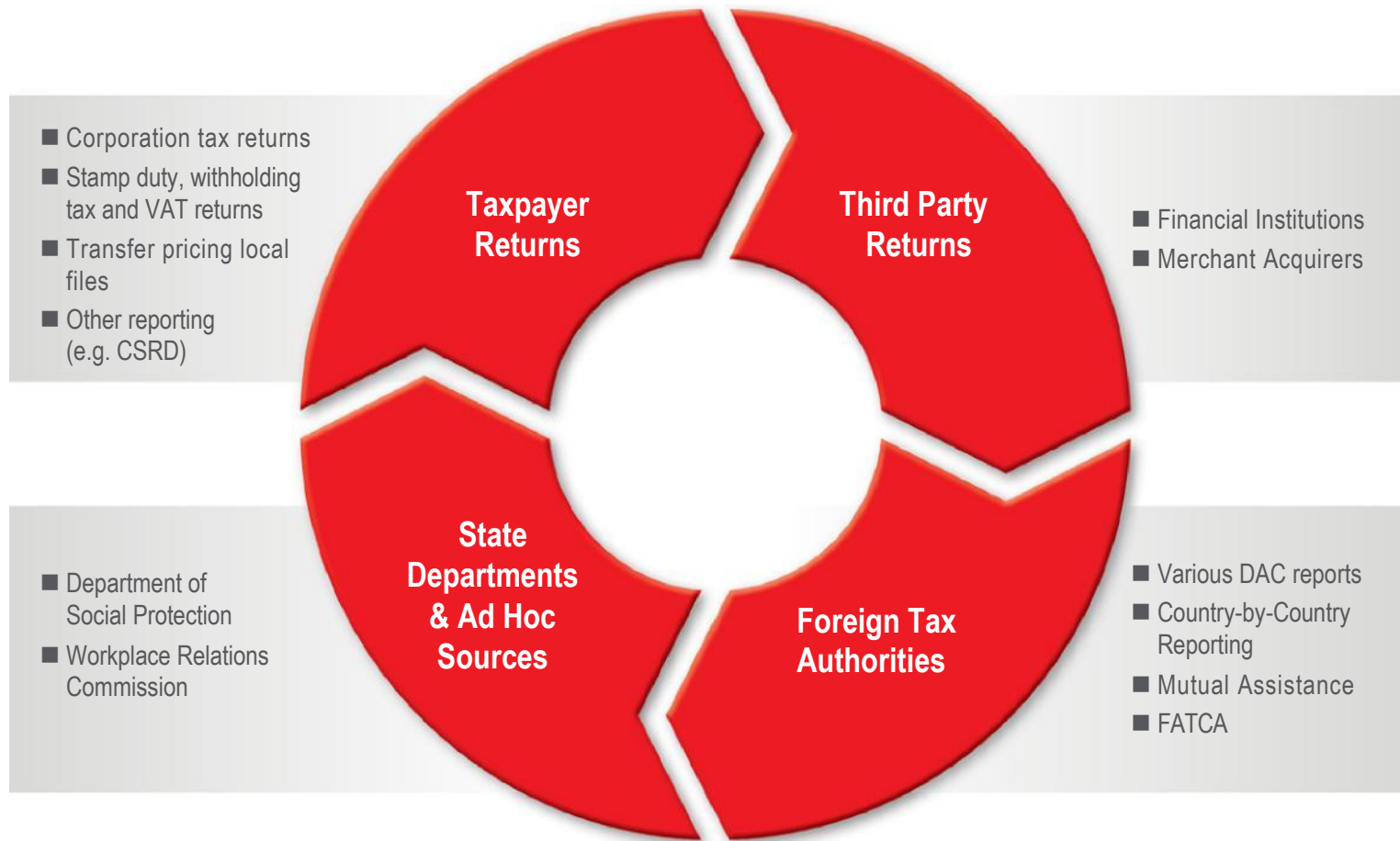
---



# Revenue: Monitoring Compliance

## Use of Data and Analytics

Revenue have noted in their latest annual report that they continue to use “a range of risk identification, assessment and evaluation programmes, together with real-time data analytics and interrogation, to monitor compliance”. The sources of data and information available to Revenue to inform their analytics and approach to compliance interventions are summarised in the diagram below.



# Revenue: Monitoring Compliance

---

## International Collaboration

Revenue continue to collaborate with their counterparts in tax authorities throughout the world in relation to potential and live compliance interventions. For example, Revenue have noted in their annual report that they collaborate with HMRC, they are active members of the OECD's Joint International Taskforce on Shared Intelligence and Collaboration, they engage with the OECD Forum on Taxation Administration (which includes engagement on analytics to improve compliance / detect non-compliance), and they collaborate with EU colleagues through the FISCALIS programme (which most recently led to multi-jurisdictional engagement on cum / cum and other tax driven dividend arbitrage schemes).



## Co-Operative Compliance Framework (CCF)

Revenue promote the CCF as a key initiative for supporting compliance among large corporate groups. Revenue's 2023 Annual Report notes that risk reviews and other engagements under CCF resulted in disclosures of €26 million in 2023.

During 2023 Revenue changed their approach to risk review meetings under the CCF. Such meetings previously took place on an annual basis but can now take place on a less frequent basis, e.g. every 18 months or two years, where Revenue considers the group's tax affairs and returns to be relatively low risk.



# Revenue: Compliance Interventions

## Transfer Pricing

Transfer pricing is cited in Revenue’s Annual Report as a key area of focus with 58 transfer pricing compliance interventions having been initiated in the period from 2015 – 2023. A total of 33 of these interventions have been finalised yielding €748 million in additional taxes for Revenue (including interest and penalties) together with restricting losses of €952 million (with a tax impact of €119 million).



## Anti-Avoidance

Compliance interventions in areas of suspected anti-avoidance activity are a current focus for Revenue. Revenue’s Annual Report notes that they are currently actively challenging 342 cases involving potential tax avoidance, relating to 35 transactions.



## Non-Resident Online Traders

Compliance among non-resident online traders who sell goods and digital services to Irish consumers continues to be an area of focus for Revenue, particularly in relation to VAT compliance.



## 291A, R&D Credit, & Valuations

Claims for intangible capital allowances under section 291A TCA; R&D tax credit claims; and issues relating to the valuation of shares and land all continue to be an area of focus for Revenue.



## PREM & VAT

VAT and employment tax audits continue to be an area of focus for Revenue.

# Tax Appeals Commission: Data on Appeals Received and Determinations Issued

## Appeals Received by TAC

TAC's annual report reveals that 1,156 Notices of Appeal were lodged with the TAC in 2023 with the total quantum of assessments being appealed totaling €613 million. It is notable that of the 1,156 Notices of Appeal lodged with TAC only 43 of these related to corporation tax but still represented €522 million or 85% of the total quantum of €613 million appealed to the TAC.

Appeals Received by TAC in 2023		
Tax Type of Appeals Received	No. of Appeals Received	Quantum €m
Income Tax	482	39
Value-Added Tax	185	7
Vehicle Registration Tax	65	0.4
Corporation Tax	43	522
Capital Gains Tax	144	11
Capital Acquisitions Tax	22	2
Covid-Related	49	7
Other (incl. stamp)	166	25
<b>Total</b>	<b>1,156</b>	<b>613</b>

## Determinations Issued by TAC

The TAC issued 175 determinations which dealt with a quantum of tax in dispute of €409 million. Again it is notable that while only 12 of the determinations related to corporation tax they accounted for €336 million or 82% of the tax at issue in the determinations.

Determinations Issued in 2023		
Tax Type of Determinations Issued	No. of Appeals Determined	Quantum €m
Income Tax	85	15
Value-Added Tax	19	11
Vehicle Registration Tax	7	0.02
Corporation Tax	12	336
Capital Gains Tax	12	7
Capital Acquisitions Tax	5	1
Covid-related	17	3
Other (incl. stamp)	18	37
<b>Total</b>	<b>175</b>	<b>409</b>

# Tax Appeals Commission: Breakdown of Corporation Tax Determinations Issued

Based on our analysis of the corporation tax determinations issued by TAC in 2023, the total amount of assessments appealed (€336million) considered the following issues:

Corporation Tax Determinations Issued in 2023		
TAC Ref	Topic	Quantum €
<a href="#">03TACD2023</a>	Appeal in relation to whether €518m interest expense was deductible under section 81 TCA.	€133,000,000
<a href="#">35TACD2023</a>	Appeal against a decision by Revenue that an expression of doubt provided by the Appellant in relation to their corporation tax was not genuine.	€372,145
<a href="#">55TACD2023</a>	Appeal against Notice of Amended Assessment to corporation tax and Notice of Estimation - regarding director's loan.	€304,136
<a href="#">76TACD2023</a>	Appeal against VAT and CT assessments, including surcharges.	€112,075
<a href="#">89TACD2023</a>	Surrenders of losses under the group relief provisions / recharge payments and the expenses of management.	€187,522,696
<a href="#">103TACD2023</a>	Appeal against a Notice of Determination on the tax treatment of the forgiveness of a loan facility, where the Revenue Commissioners claim that the loan facility should be treated as taxable income.	€755,445
<a href="#">105TACD2023</a>	Whether certain payments made to a Director and his partner were for their benefit or whether the Appellant purchased properties from them.	€224,144
<a href="#">122TACD2023</a>	Appeal in relation to the conversion of an outstanding loan due from a group company to a capital contribution.	€8,901,633
<a href="#">127TACD2023</a>	Appeal in relation to the apportionment of proceeds from the of sale of property, and plant and machinery.	€483,997
<a href="#">128TACD2023</a>	Appeal in relation to the deductibility of foreign tax under section 81 TCA.	€3,930,873
<a href="#">151TACD2023</a>	Appeal in relation to section 441 TCA (the professional service company surcharge).	€52,581
<a href="#">162TACD2023</a>	Appeal against Revenue's refusal to allow research and development tax credits.	€42,647
<b>Total</b>		<b>€335,702,373</b>



## Tax Appeals Commission: Breakdown of Additional Determinations with a Quantum of €1million+

---

A review of the determinations issued by TAC in 2023 reveals that, in addition to the corporation tax determinations detailed above, the following determinations also had a quantum of tax at issue of €1 million+

Corporation Tax Determinations with Quantum of €1 million+		
TAC Ref	Topic	Quantum €
<a href="#">72TACD2023</a>	The appeal raised a number of issues including, inter alia, whether the disposal of the loan portfolio constituted the disposal of an 'interest in land' and whether the disposal came within the charge to capital gains tax imposed on non-residents.	€1,092,085
<a href="#">101TACD2023</a>	Appeal against a decision by the Revenue Commissioners refusing a claim for a refund of VAT.	€4,365,302
<a href="#">108TACD2023</a>	Appeal against two Notices of Amended Assessment regarding claims for exemption to capital gains tax.	€1,429,558
<a href="#">76TACD2023</a>	Appeal against the Revenue Commissioners decision to refuse the Appellant's claim for repayment of VAT.	€2,166,230

## Tax Appeals Commission: Settlement and Outcomes

In addition to the €409 million of tax which was dealt with by way of determination, TAC notes in its annual report for 2023 that appeals relating to a further €668 million of tax were settled and appeals relating to €305 million of tax were withdrawn by the appellant / taxpayer.

Of all determinations issued since 2020, the TAC has found in favour of the Respondent / Revenue in 78% of determinations compared with 22% of determinations in favour of the taxpayer. When analysed by quantum however, the TAC has found €1,075 million in favour of the taxpayer compared with €679 million in favour of the Respondent / Revenue, representing a split of 61% / 39% in favour of the taxpayer.

Determinations Issued from 2020						
Year	In Favour of Taxpayer	Quantum in Favour of Taxpayer (€m)	Percentage of Overall Determinations (Taxpayer)	In Favour of Respondent	Quantum in Favour of Respondent (€m)	Percentage of Overall Determinations (Respondent)
2020	44	592	26%	127	18	74%
2021	35	23	27%	95	420	73%
2022	35	127	18%	155	165	82%
2023	33	333	19%	142	76	81%
<b>Total</b>	<b>147</b>	<b>1,075</b>	<b>22%</b>	<b>519</b>	<b>679</b>	<b>78%</b>

## Superior Courts & Insights

The table below sets out details of a number of Matheson articles and insights which address key issues including notable judgments of the Superior Courts (High Court and above) throughout 2023 and 2024 to date. The table in the Appendix also provides further detail of notable tax related judgments while we also have a number of forthcoming publications on matters including the judgment in *Susquehanna* and the ongoing case law on time limits (*Tobin* and *O'Sullivan* cases).

Title	Topic
<a href="#"><u>Landmark Win for Taxpayer in Ireland's First Transfer Pricing Case</u></a>	Analysis of the first transfer pricing case heard in Ireland. Matheson represented the taxpayer who successfully argued that they were not required to include certain stock-based awards provided by their US parent company directly to the employees of their Irish subsidiary in their marked up cost base.
<a href="#"><u>Lexology Panoramic: Tax Controversy 2025</u></a>	Matheson's contribution to Lexology Panoramic's Tax Controversy 2025 guide.
<a href="#"><u>InDisputes: High Court overrules Revenue – Write-offs Not Taxable</u></a>	Analysis of <i>Arlum Limited v Revenue Commissioners</i> where the High Court confirmed that a loan write-off was not taxable.
<a href="#"><u>VAT and Holding Companies: Review of the Covidien Case</u></a>	Analysis of the judgment of the High Court in <i>Revenue Commissioners v Covidien Limited</i> on the VAT recovery entitlement of holding companies in relation to the costs associated with corporate transactions.
<a href="#"><u>Seeking Cover: A Path to Challenge Digital Services Taxes in Ireland</u></a>	Cover page article in Tax Notes International in relation to the potential for the EU Tax Dispute Resolution Directive to provide an effective and efficient mechanism to challenge the imposition of DSTs (and other similar unilateral tax measures) in an intra-EU context.
<a href="#"><u>New Irish Revenue Guidance on Determining Employment Status</u></a>	Analysis of Irish Revenue's guidance on determining whether a person is an employee or a contractor issued on foot of the Supreme Court decision in <i>Revenue Commissioners v Karshan (Midlands) Limited t/a Domino's Pizza</i> .
<a href="#"><u>New Guidance on Ireland's APA Programme</u></a>	Analysis of the Bilateral Advance Pricing Agreement Guidelines published by Revenue in April 2024.

Title	Topic
<a href="#"><u>InDisputes: Section 192A TCA – Some Welcome Clarity From the Irish High Court</u></a>	<p>Analysis of the High Court judgment in <i>Siddiqui v Revenue Commissioners</i> which provides clarity on the application of section 192A TCA (exemption in respect of certain payments under employment law) in the context of termination payments.</p>
<a href="#"><u>VAT and Transfer Pricing interaction to be considered by the CJEU</u></a>	<p>Analysis of two referrals to the CJEU which may clarify the interaction between VAT and transfer pricing rules in the EU.</p>
<a href="#"><u>TAC Again Confirms Deductibility of Foreign Withholding Tax</u></a>	<p>Analysis of a TAC case which addresses the deductibility of foreign royalty withholding tax under section 81 TCA.</p>
<a href="#"><u>What the OECD Statistics Tell Us About ICAP</u></a>	<p>Consideration of the first aggregated results and statistics for the International Compliance Assurance Programme (ICAP) published by the OECD.</p>
<a href="#"><u>InDisputes: CJEU’s decision on ‘Fixed Establishment’ for VAT purposes</u></a>	<p>Review of the <i>Cabot Plastics</i> (C-232/22) case which was the latest in a series of decisions addressing the concept of a fixed establishment for VAT purposes.</p>
<a href="#"><u>InDisputes: Better Together? The Future of Multilateral Tax Controversy</u></a>	<p>Analysis of the DAC7 framework for joint audits as well as guidance from the OECD on multilateral MAP’s and APA’s.</p>
<a href="#"><u>InDisputes: High Court Upholds TAC Determination on Time Limits</u></a>	<p>Analysis of the High Court’s decision in <i>Thomas McNamara v The Revenue Commissioners</i> in relation to the importance of taking due care when preparing for appeals before TAC and Revenue’s power to raise an amended assessment outside the four year time limit.</p>
<a href="#"><u>The Taxation of Certain Compensatory Payments to Employees</u></a>	<p>Irish Tax Review article discussing the taxation of certain compensatory payments, which can be provided to an employee on the termination of employment. The key point of discussion in the article is the interaction between section 123 TCA (a broad charging provision which can apply to ex-gratia payments made on the termination of an employment) and certain other provisions of the tax legislation (eg, section 192A TCA and section 613 TCA) that can fully relieve “compensatory payments” made by an employer to an employee.</p>

Title	Topic
<a href="#"><u>InDisputes: No CGT on Shares Deriving Value from Licence Over Land?</u></a>	Commentary on the High Court case of <i>Cintra v Revenue Commissioners</i> which held the sale of shares in a company which built and operated an Irish motorway (and received a portion of the toll revenue) by a non-resident company was not subject to Irish capital gains tax.
<a href="#"><u>InDisputes: The Importance of Expert Evidence in Tax Disputes</u></a>	Consideration of the use of expert witness evidence (and related pitfalls) in the context of tax disputes.
<a href="#"><u>OECD MAP and APA Statistics for 2023</u></a>	Summary of and commentary on MAP and APA statistics released by the OECD.

## Competent Authority

### Advance Pricing Agreements (“APA”) – Statistics from Revenue’s Annual Report 2023

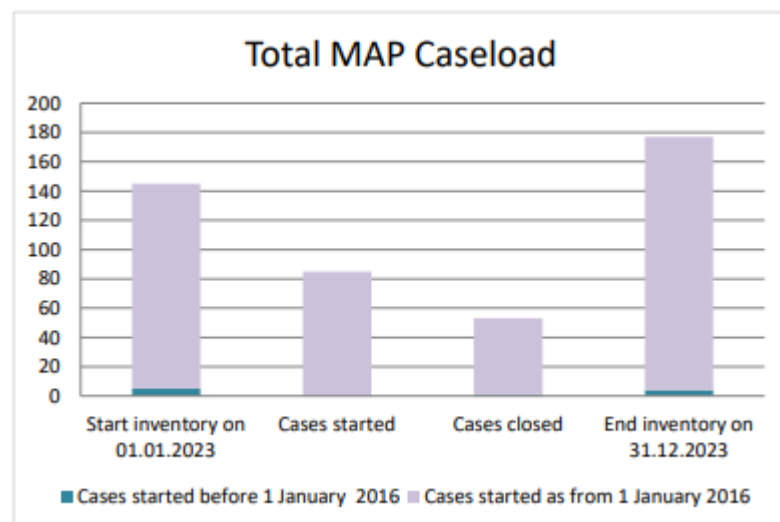
The table below sets out details of the Irish Competent Authority’s activity in relation to APAs throughout 2023. Although Ireland concluded only one APA in 2023, based on our own anecdotal experience, it is expected that next year’s statistics will reflect an increased number of APAs concluded in 2024.

	Transfer Pricing Cases
Opening Inventory 01/01/2023	54
Requests Received	16
Concluded	1
Withdrawn by Taxpayer	1
Closing Inventory 31/12/2023	68
APAs in Force as at 01/01/2023	4
APAs in Force as at 31/12/2023	4

# Competent Authority

## OECD MAP Statistics for Ireland (y/e 2023)

### Ireland



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	0	0	0	0
Other cases	5	0	1	4

Cases started since 1 January 2016	2023 Start inventory	New Cases started	Cases closed	2023 End inventory
Transfer pricing cases	77	30	16	91
Other cases	63	55	36	82

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	N.a
Other cases	99.75 mnths

Cases started (in months) as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	31.50	2.05	13.48	22.05
Other cases	8.66	1.87	7.52	6.19

Note: the average times taken to close MAP cases that started as and from 1 January 2016 was computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Full report available [here](#).

## 2. Horizon Scanning

---





# Policy & Legislation

---

## TAC Reforms

The Tax Strategy Group Papers published in 2024 note that approval has been granted for the drafting of new legislation to address a number of matters in relation to the operation of the Tax Appeals Commission, including:

- Amendments arising from the Supreme Court judgment in *Zalewski v the Workplace Relations Commissioner*;
- Placing the tiered approach to Appeal Commissioners on a legislative footing (this tiered approach allows for Appeal Commissioners of various grades to be appointed to specific appeals based on quantum / complexity); and
- Transitional provisions in relation to the appointment of serving temporary Appeal Commissioners as statutory Appeal Commissioners.

## Alternative Dispute Resolution (ADR)

Progress is expected in relation to the recommendations in the 2018 O'Donoghue Report on the Operation of the TAC which recommended, among other things, that there should be an exploration of how potential alternative dispute resolution (ADR) processes might be accommodated at different stages of the TAC process and that legislation should be adopted to provide for such ADR processes. The O'Donoghue Report defines ADR as "*the use of processes, other than judicial determination, in which an impartial person assists those in a dispute to resolve issues between them.*" This would be a welcome development for taxpayers as it would likely provide a mechanism for appropriate disputes to be resolved in a more timely and efficient manner.

## TAC & Courts

The table below sets out some of the key issues currently before the TAC and the Courts together with key issues we expect to develop into 2025 and beyond.

Issue	Details
Revenue's powers to issue amended assessments	Ongoing case law is expected in relation to Revenue's powers to issue amended assessments, particularly issues in relation to the time limits for issuing amended assessments in light of the recent judgments in <i>Tobin</i> and <i>O'Sullivan</i> .
Anti-avoidance	Cases involving anti-avoidance issues, both in relation to specific anti-avoidance provisions and the general anti-avoidance rule (GAAR) are expected to continue to feature. In particular the operation of the commercial purpose element of the GAAR is likely to come more into focus in the context of various transactions, including transactions in the context of the Pillar 2 reforms.
Windfall and other novel taxes	Challenges to novel taxes such as the energy windfall tax are expected to progress through the courts, both nationally and at EU level.
Withholding taxes	Appeals on various withholding taxes are expected to continue to progress through the TAC and the Courts.
Pillar 1 and Pillar 2 disputes	Disputes in relation to issues in the context of Pillar 1 and Pillar 2 are expected to emerge, including potential challenges to DSTs internationally and challenges to various matters in the context of Pillar 2 (such as the UTPR).
Transfer pricing	An increase in transfer pricing disputes is expected to emerge to reflect the notable increase in transfer pricing audit activity in recent years.
VAT	Judgment of the Court of Appeal expected in <i>Covidien</i> (in relation to VAT recoverability for holding companies) is expected.
Foreign entity classification	The High Court judgment in <i>Susquehanna</i> (which considered the classification of a US LLC for Irish tax purposes) has been appealed to the Court of Appeal.

## Appendix

The table below provides a high-level overview of tax related judgments issued by the Superior Courts throughout 2023.

Key Judgments of the Superior Courts Issued in 2023 and 2024 YTD		
Case	Topic	Court & Judge(s)
Brian Murphy v The Revenue Commissioners & DPP [2023] IECA 110	Judicial review proceedings in relation to a settlement agreement and an attempt to halt prosecution for revenue offences.	Court of Appeal Birmingham P, Mc Carthy J, Kennedy J
Michael Quigley v The Revenue Commissioners and the Tax Appeals Commission [2023] IEHC 244	Judicial review proceedings in relation to persons interviewed for the purposes of a Revenue assessment.	High Court Phelan J
Siobhan Fahy v The Revenue Commissioners [2023] IEHC 710	Disallowance of a deduction claimed by the Appellant (a solicitor) in respect of services which she said were provided by a company of which she was also a director and 99% shareholder. Appeal to the High Court raised issues in relation to, among other things, the jurisdiction of the TAC to consider the validity of a notice of assessment.	High Court Quinn J
Sean Flaherty v The Revenue Commissioners [2023] IEHC 764	CGT relating to the disposal of a fishing vessel and its related capacity-tonnage.	High Court Nolan J
McNamara v Revenue Commissioners [2023] IEHC 15	CGT relating to the sale of a site / “development land”.	High Court Barr J
Colm Murphy v Revenue Commissioners [2023] IECA 160	Income tax and the jurisdiction of the Appeal Commissioners (and a court, on appeal) to hear time-limit arguments.	Court of Appeal Donnelly J, Noonan J, Haughton J
Revenue Commissioners v Mullglen Ltd and Olgarry Fishing Company Ltd [2023] IEHC 614	291A TCA capital allowances in respect of capital expenditure incurred on the acquisition of fishing capacity.	High Court Egan J

## Key Judgments of the Superior Courts Issued in 2023 and 2024 YTD

Case	Topic	Court & Judge(s)
Thornton & Anor v Revenue Commissioners [2023] IECA 316	Section 812 TCA (taxation of income deemed to arise from transfers of a right to receive interest from securities).	Court of Appeal Faherty J, Allen J and Butler J (Egan J in High Court)
Michael Maloney v The Revenue Commissioners [2023] IEHC 555	Stamp duty - The case concerned the exercise of a put option by a group of investors and whether it was chargeable to stamp duty under section 31A of Stamp Duty Consolidation Act ('SDCA') 1999. The central issue was whether the option itself had been assigned almost a year prior by the investor to Barclays Bank under a Deed of Mortgage, Charge and Assignment dated 23 February 2013.	High Court Butler J
The Revenue Commissioners v Karshan (Midlands) Limited t/a Domino's Pizza [2023] IESC 24	Income tax - self-employed vs employed (contract for services vs contract of service).	Supreme Court O'Donnell CJ, Dunne J, Baker J, Woulfe J, Hogan J, Murray J, Collins J
Cintra Infraestructuras Internacional v The Revenue Commissioners [2023] IEHC 72	CGT and statutory interpretation, namely what is the meaning of the phrase "land in the State".	High Court Butler J
The Revenue Commissioners v Tobin [2024] IEHC 196	Time Limits.	High Court Mulcahy J
Adnan Ahmad Siddiqi v Revenue [2024] IEHC 195	Deductibility of rental payments and treatment of ex gratia payments.	High Court Quinn J
John McMahon v The Revenue Commissioners [2024] IEHC 85	Concerned two alternative assessments received by the appellant in relation to payments from a non-resident discretionary trust.	High Court Sanfey J
The Revenue Commissioners v Covidien Ltd [2024] IEHC 192	Holding company's entitlement to VAT recovery in respect of ongoing activities.	High Court Nolan J

## Key Judgments of the Superior Courts Issued in 2023 and 2024 YTD

Case	Topic	Court & Judge(s)
The Revenue Commissioners v Aidan Hennessy and Gerard Hennessy [2024] IEHC 245	Interpretation of the statutory definition of a 'proprietary director' and application of transborder workers relief.	High Court Quinn J
Siobhan Dooney v Michael Fahy [2024] IEHC 250	Imposition of a civil penalty for alleged failure to file income tax and VAT returns.	High Court Dignam J
Dermot Hanrahan v The Revenue Commissioners [2024] IECA 113	Court of Appeal case regarding application of anti-avoidance rules - s811 TCA 1997.	Court of Appeal Donnelly J, Butler J, Faherty J
Arlum Ltd v The Revenue Commissioners [2024] IEHC 402	Considered the tax treatment of a loan write-off and section 87 TCA.	High Court Quinn J
Matthew Buckley v The Revenue Commissioners [2024] IEHC 414	Appeal in relation to a land development trade.	High Court Dignam J
J. S. S. & Ors. v A Tax Appeal Commissioner [2024] IEHC 565	Judicial review on the validity of a step taken by an Appeal Commissioner in relation to tax assessments, who decided that the applicants must establish in evidence that they were not "chargeable persons" to determine whether their appeals against tax assessments are admissible.	High Court Owens J
Joseph Howley v Cormac Lohan [2024] IECA 236	Appeal involving penalties for incorrect VAT returns.	Court of Appeal Allen J
Farrell & Anor v Revenue Commissioner & Ors [2024] IEHC 553	Plaintiffs sought to rescind settlement agreements reached in 1995 with the Revenue Commissioners, claiming the settlements were based on false premises, duress, and fraudulent misrepresentation.	High Court Kennedy J
The Revenue Commissioners v Susquehanna International Holdings [2024] IEHC 569	Appeal regarding group loss relief and the tax treatment of LLCs.	High Court O'Moore J

# Matheson Tax Contacts

Matheson



## Caroline Austin

Partner

**1** +353 1 232 2775

**E** [caroline.austin@matheson.com](mailto:caroline.austin@matheson.com)



## Tomás Bailey

Partner

**1** +353 1 232 3726

**E** [tomas.bailey@matheson.com](mailto:tomas.bailey@matheson.com)



## Matthew Broadstock

Partner

**1** +353 1 232 2543

**E** [matthew.broadstock@matheson.com](mailto:matthew.broadstock@matheson.com)



## Raphael Clancy

Partner

**1** +44 7711 004 916

**E** [raphael.clancy@matheson.com](mailto:raphael.clancy@matheson.com)



## Michelle Daly

Partner

**1** +353 1 232 2154

**E** [michelle.daly@matheson.com](mailto:michelle.daly@matheson.com)



## Brian Doohan

Partner

**1** +353 1 232 2776

**E** [brian.doohan@matheson.com](mailto:brian.doohan@matheson.com)



## Joe Duffy

Partner

**1** +353 1 232 2688

**E** [joseph.duffy@matheson.com](mailto:joseph.duffy@matheson.com)



## Aidan Fahy

Partner

**1** +353 1 232 2390

**E** [aidan.fahy@matheson.com](mailto:aidan.fahy@matheson.com)



## Turlough Galvin

Partner

**1** +353 1 232 2232

**E** [turlough.galvin@matheson.com](mailto:turlough.galvin@matheson.com)



## Dara Higgins

Partner

**1** +353 1 232 3786

**E** [dara.higgins@matheson.com](mailto:dara.higgins@matheson.com)



## Shane Hogan

Partner

**1** +353 1 232 2453

**E** [shane.hogan@matheson.com](mailto:shane.hogan@matheson.com)



## Olivia Long

Head of Tax Policy

**1** +353 1 232 3043

**E** [olivia.long@matheson.com](mailto:olivia.long@matheson.com)



## Barry McGettrick

Partner

**1** +353 1 232 2337

**E** [barry.mcgettrick@matheson.com](mailto:barry.mcgettrick@matheson.com)



## Catherine O'Meara

Partner

**1** +353 1 232 2106

**E** [catherine.o'meara@matheson.com](mailto:catherine.o'meara@matheson.com)



## Mark O'Sullivan

Partner

**1** +353 1 232 2268

**E** [mark.osullivan@matheson.com](mailto:mark.osullivan@matheson.com)

## Matheson Tax Contacts

Matheson



### John Ryan

Senior Tax Principal

**1** +353 1 232 2238

**E** [john.ryan@matheson.com](mailto:john.ryan@matheson.com)



### Kevin Smith

Partner

**1** +353 1 232 2045

**E** [kevin.smith@matheson.com](mailto:kevin.smith@matheson.com)



### Vahan Tchrakian

Partner

**1** +353 1 232 2857

**E** [vahan.tchrakian@matheson.com](mailto:vahan.tchrakian@matheson.com)



### Gerry Thornton

Partner

**1** +353 1 232 2664

**E** [gerry.thornton@matheson.com](mailto:gerry.thornton@matheson.com)



### Philip Tully

Partner

**1** +353 1 232 2134

**E** [philip.tully@matheson.com](mailto:philip.tully@matheson.com)



### Colm Brussels

Senior Associate

**1** +353 1 232 2102

**E** [colm.brussels@matheson.com](mailto:colm.brussels@matheson.com)



### Anna Crowley

Senior Associate

**1** +353 1 232 2657

**E** [anna.crowley@matheson.com](mailto:anna.crowley@matheson.com)



### Trevor Glavey

Senior Associates

**1** +353 1 232 2782

**E** [trevor.glavey@matheson.com](mailto:trevor.glavey@matheson.com)

# Matheson

## DUBLIN

70 Sir John Rogerson's Quay,  
Dublin 2  
Ireland

T: +353 1 232 2000  
E: [dublin@matheson.com](mailto:dublin@matheson.com)

## CORK

Penrose One,  
Renrose Dock,  
Cork, T23KW81

T: +353 21 465 8200 E:  
[cork@matheson.com](mailto:cork@matheson.com)

## LONDON

7th Floor, Octagon Point  
5 Cheapside,  
London EC2V 6AA, England

T: +44 20 7614 5670  
E: [london@matheson.com](mailto:london@matheson.com)

## NEW YORK

250 Park Avenue,  
New York, NY 10177,  
United States

T: +1 646 354 6582  
E: [newyork@matheson.com](mailto:newyork@matheson.com)

## PALO ALTO

228 Hamilton Avenue,  
Third Floor, Palo Alto, CA  
94301

T: +1 650 617 3351  
E: [paloalto@matheson.com](mailto:paloalto@matheson.com)

## SAN FRANCISCO

95 Third Street,  
San Francisco, CA 94103,  
United States

T: +1 415 423 0540  
E: [sf@matheson.com](mailto:sf@matheson.com)