The Management of Large Taxpayers together with an Irish Case Study
March 4– March 6, 2014

Workshop Report
This workshop reviewed the common characteristics of large taxpayers and addressed the criteria for the assignment of taxpayers to the large taxpayer office. It analyzed current best practice about assessing the risks and the compliance issues commonly associated with large tax payers. In addition, there was a module on the design and introduction of an annual tax on residential property in Ireland. A detailed case study showed how the design of the tax made it easy to pay but difficult to evade resulting in a compliance rate of over 90% in the first year of operation despite some taxpayer and political resistance.

The course also showed how the developments in large business taxation are part of a wider EU Compliance Risk Management model based on the idea of segmenting taxpayers into clearly defined segments based on risk criteria.

**By the end of the course participants were able to:**

- develop a better understanding of why there is a need for large taxpayer offices
- strengthen the ability to identify major tax compliance risks for large taxpayers
- learn how these major compliance risks are managed and how large taxpayers are selected for supervision
- improve the knowledge of what special approaches tax administration can use to maximize tax compliance (including the cooperative compliance programmes)
- learn about the internal governance structures, the special roles and skills needed to make the management of large taxpayers office work
- develop a basic understanding of the EU Compliance Risk Management model

**Lecturers:**

- Norman Gillanders, Tax Administration and Reform Advisor for South East Europe, International Monetary Fund (IMF)
- Eugene Creighton, Irish Revenue
- Stanley Shrosbree, Revenue Administration Advisor, IMF
- Darija Šinkovec, Tax Administration of the Republic of Slovenia

**Participants:**

There were 12 participants from Albania, Cyprus, Kosovo, Montenegro, Poland, Romania and Slovenia.
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Evaluation:

**Overall satisfaction with the course**

- **No. of all responses:** 9, **Average mark:** 4.55

**The workshop met my expectations**

- **No. of all responses:** 10, **Average mark:** 4.40

**Selected Participants’ Comments:**

- *I appreciate the Irish experience and all the discussions. I would like to learn more about other countries’ experiences and how they treat issues. Work with examples make easier to fully understand what we should do and how to act to obtain better results. There are general ideas, but every country has a specific law and different approach.*

- *I was very pleased with the training- the new way, new visions in the managing relationships between tax payers and tax administration.*

- *It was a new experience for me; hope that what I’ve learned could be implemented in the future*