

Confidence in uncertainty Finance Bill 2017

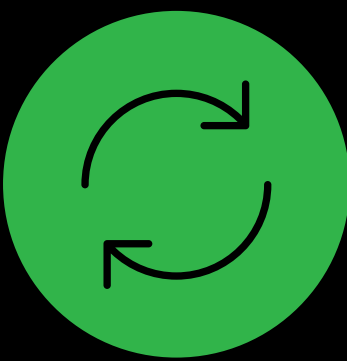


Measures not announced in Budget 2018

Finance Bill 2017 contains some measures that were not announced on Budget Day. What's new?



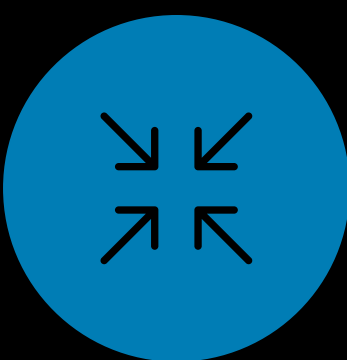
Enhancements to the competitiveness of Ireland's regime in relation to corporate groups and group relief, including certain amendments to cater for Companies Act 2014



Legislative provisions to capture existing Revenue practice on interest relief on funds borrowed to invest in or lend to other companies



Enabling provisions to facilitate the operation of "real time" PAYE in the context of the PAYE Modernisation Programme



Measures to facilitate the future enactment of the OECD BEPS Multilateral Instrument



Measures proposed to clarify the corporation tax implications of the evolution of certain international and Irish accounting standards



Technical clarifications to legislation governing Irish Real Estate Funds and securitisation companies with investments in Irish real estate



Transitional measures in relation to the increase in the stamp duty rate from 2% to 6% on non-residential property transfers



Increase in the stamp duty exemption threshold on residential leases from €30,000 to €40,000 per annum



A range of anti-avoidance provisions, including capital gains tax measures, non-EU/EEA offshore settlements and reliefs for share sale transactions