



HISTORY OF TAX

OUT OF THE RUINS – CREATING THE IRISH TAX SYSTEM: A CENTENARY PERSPECTIVE:

with Pat O'Brien

We do hope you will be able to join us for our next History of Tax event, either in person at Information Technologists' Hall, London, or via zoom.

Synopsis: 2023 marks the centenary of the establishment of an independent Irish tax system, with the creation of the Office of the Revenue Commissioners in February 1923. This came about following the signing of the Anglo-Irish Treaty in December 1921, which created the independent Irish Free State, and against the background of the subsequent Irish Civil War, which lasted from June 1922 to May 1923. Seldom has a new tax administration been established in such challenging circumstances. During the civil war the anti-treaty side initially sought to wrest control of tax collection from the government and subsequently to destroy the tax administration. Non-payment of taxes, a legacy of the revolutionary period, was also an endemic problem in the early years of the state. Double taxation, an unexpected result of independence and separation from the United Kingdom, quickly manifested itself in a most acute way and eventually led to the conclusion of the UK's first international double taxation agreement in 1926.

The paper will consider how the newly established Irish Revenue met these challenges, as well as the significant role played by the British Treasury and Inland Revenue in establishing an independent Irish tax system. The shared origins of the British and Irish tax systems continue to shape the Irish system down to the present day.

Biography: Pat O'Brien is a PhD candidate and academic tutor in the School of History and Geography at Dublin City University (DCU). His career in taxation has spanned a period of more than 40 years, both with the Irish Revenue and subsequently in senior positions with PwC and EY. He is currently a Senior Consultant with BDO Dublin. Pat has lectured widely for the Irish Tax Institute and is a regular contributor to the Irish Tax Review, the premier journal for Irish tax professionals. His PhD topic is "From class tax to mass tax - the origins and evolution of the Irish income tax, 1912 - 1990".

Supper: For those attending in person, there is the opportunity for supper afterwards at a nearby venue, [The Butcher's Hook and Cleaver](#), with an opportunity to chat to our speaker. Supper numbers need to be given to the venue two weeks before the event. Please register for supper at the time of booking your attendance. Supper is on a self-pay on the night basis.

Wine will be served to those attending in person, allowing you to network with fellow attendees and ask any further questions you may have after the talk.

Please use <https://cvent.me/DbYYdG> to register before the closing date of **Monday 19th February 2024** for in person attendance, or **Monday 26th February 2024** for zoom attendance. The deadline for booking supper is **Monday 12 February 2024**.

Bookings can only be accepted online (preferably) or, if necessary, by email to: adminwcta@ciot.org.uk

This event is open to everyone with an interest in the history of tax!

DATE

Tuesday 27 February 2024

TIME

6pm–7pm (*Logging on from 5.50pm*).

PRICE

In person: £25.

Via Zoom: No charge, but you are invited to make a voluntary donation to the Tax Advisers Charitable Trust via the link below:

[DONATIONS to Tax Advisers Charitable Trust](#)

VENUE ADDRESS

Information Technologists' Hall, 39A
Bartholomew Close, London, EC1A 7JN
Online log in details will be provided *the day before*

Supper: The Butcher's Hook and Cleaver,
60-63 W Smithfield, London EC1A 9DY

CLOSING DATE

Supper: Mon 12th February 2024

In Person: Mon 19th February 2024

Zoom: Mon 26th February 2024



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For further information and bookings please contact adminwcta@ciot.org.uk