



# Expertise

## Key Contacts



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## Tax Disputes and Investigations

McCann FitzGerald has wide-ranging experience in all aspects of tax dispute resolution and investigation and has successfully represented domestic and international clients before the Tax Appeals Commission (the “TAC”), the High Court, the Court of Appeal and the Supreme Court. Our Tax Disputes Group is made up of tax specialists and experienced litigators, a highly effective combination of technical expertise and litigation advice on strategy, tactics and managing privileged communications. The Group takes an integrated and collaborative approach to the resolution of tax issues in a technically adept and commercially astute manner, only taking disputes to litigation when necessary to achieve a successful outcome for the client.

Increased scrutiny into international tax affairs has begun because of rules governing the automatic exchange of information between countries. The transparency agenda of each of the E.U and O.E.C.D. as adopted by Ireland increase the likelihood and ease of investigation. Additional factors such as the relatively new Tax Appeals Commission struggling in its infancy with a backlog of cases and practitioners of considerable expertise joining the Offices of the Revenue

## Key Contacts

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Commissioners, mean clients face change and challenge in the tax disputes and investigations arena in Ireland.

Our team include a diverse group of tax advisors, litigators and accountants, the result of which is a formidable, integrated pool of tax and litigation expertise and a wealth of experience. This experience allows us to advise on the legal, commercial and reputational risks that arise in a tax dispute and formulate a strategy that focuses on the best commercial outcome for the client.

Our tax disputes team is also frequently engaged in an investigation and/or advisory capacity in relation to risk assessments, information requests, Revenue audits, advising on how to maintain legal professional privilege over communications and settlement negotiations.



**Bébhinn Bollard**  
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## Market Commentary

‘Audrey Byrne brings an often needed common-sense, commercial approach to complex cross-border disputes. Cool and considered in the heat of battle.’ The Legal500 2020

Alan Heuston is noted by Legal500 as being ‘very commercial and proactive’ and ‘has a broad tax practice and regularly assists clients with the tax aspects of M&A, reorganisations, restructurings and capital

markets transactions.’ Chambers 2019

Eleanor MacDonagh, ranked Band 1, is recognised for her market-leading tax practice advising financial services clients. She is described as ‘very efficient and very commercial.’ Chambers 2020

McCann FitzGerald was named ‘Ireland - Dispute Resolution Firm of the Year 2020’ at the Benchmark Litigation Europe Awards.



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## Recent Matters

Recent matters include:

- Representing the subject of a High Court order regarding the provision of information relating to banking transactions with certain offshore jurisdictions.
- Representing a market leading consumer finance business in the Tax Appeals Commission
- Representing a global investment bank in connection with a precedential Irish tax dispute
- Representing a market leading UK based corporation in respect of suspected fraud via VAT receipts in its Irish subsidiary
- Representing a series of clients in connection with Revenue assessments under Section 811 of the Taxes Consolidation Act 1997
- Negotiating a settlement with Customs and obtaining the release of substantial detained assets

## Representative Work

We act for and advise clients on a wide array of issues arising across all tax heads in connection with each of:

- Tax assessments
- Tax refund claims
- Revenue information requests
- Revenue audit
- Revenue Investigation
- Judicial Review proceedings
- Tax Appeals
- Tax challenges in High Court
- Cross border tax investigation
- Mutual Agreement Procedures under International tax treaties and European law

## About McCann FitzGerald

McCann FitzGerald is considered a ‘go-to firm in Ireland for tax disputes and investigations, cross-border litigation, asset tracing and recovery’. We are the only top-tier law firm in Ireland with a dedicated Data Investigations Group which uses the most up to date technology for the management of large-scale document review resulting in significant efficiencies in cost and time.

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Tier One  
ranked tax  
practice