



VAT & Indirect Taxes

Our knowledge and expertise

VAT and other Indirect Taxes (including Customs and Excise, and Relevant Contracts Tax ("RCT")) can give rise to significant issues for businesses who trade both domestically and internationally.

At ByrneWallace we have a specialist VAT and Indirect Taxes team who understand and have extensive experience in dealing with the issues, challenges and opportunities faced by businesses operating in Ireland.

Our team provides a full suite of advisory and compliance services to a broad range of clients, including many of Ireland's leading private and public sector organisations, international corporations, financial institutions as well as private clients.

We also offer our clients a multi-disciplinary approach covering tax and legal services, with our VAT and Indirect Taxes team regularly working alongside our general tax advisory colleagues and specialist lawyers from other practice areas, to advise on all aspects of client transactions, thus delivering a seamless and fully integrated service.

Our services

We have significant experience in advising clients on the VAT and Indirect Taxes implications of the following:

- The treatment of high value transactions, including:
 - Property;
 - M & A transactions; and,
 - Cross border supplies.
- Changes in legislation, Irish Revenue policy and evolving Irish and EU case law.
- Brexit planning; including:
 - Impact on the supply chain;
 - Customs Duty;
 - Customs clearance;
 - VAT on importation;
 - VAT and Customs reliefs;
 - Contracts; and
 - ERP Systems impact.
- The completion of reviews, including identifying key risks, threats and opportunities, and optimising related VAT and other Indirect Taxes cash flows.
- Providing support to clients in relation to Revenue audits (e.g. assistance with Revenue desk audit queries, to the preparation of voluntary disclosures, to negotiating settlements with the Irish Revenue).
- The VAT treatment of services outsourced to non-Irish service providers and applying VAT exemptions.
- Developing and reviewing VAT recovery rate methodologies and calculations for clients without full VAT recovery.
- Process and control reviews.
- Provision of bespoke training for the management of VAT and other Indirect Taxes.
- Obtaining tax registrations for various domestic and international clients across VAT and other Indirect Taxes.
- Preparation and filing of periodic VAT and other Indirect Taxes returns.
- Maintenance of Capital Goods Records.

About ByrneWallace

ByrneWallace is one of Ireland's largest law firms with a team of over 300 professionals including 48 highly experienced partners. A forward thinking law firm, we are dedicated to the protection and promotion of our clients' interests through the provision of expert taxation and legal services. Our expertise is borne out of our 40 year heritage, our high professional standards and a commitment to recruit and develop the most talented professional.

Contact our team



Philip Nolan

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Philip Nolan is Head of Indirect Taxes at ByrneWallace. He has over 15 years' experience in a Big 4 practice advising both domestic and international clients on VAT, Customs and other Indirect Tax issues across a range of industries, including investment management and financial services, medical and healthcare, real estate, software and technology and indigenous Irish business. Philip is a regular speaker and writer on VAT and Indirect Taxes issues for the Irish Tax Institute and various other bodies including the Law Society of Ireland. Philip is a member of the following organisations and committees - Indirect Taxes TALC Committee with the Irish Revenue; Chartered Accountants Ireland VAT Committee; Irish Tax Institute VAT Committee; and the Irish Funds Industry Association VAT Working Group.



John Long

Head of Tax Compliance Services
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John Long is Head of Tax Compliance Services at ByrneWallace. He has over 10 years' experience working within a Big 4 practice, where he played a lead role in developing and delivering the corporation tax compliance offering for their financial services group. He also has 3 years in-house experience managing the tax compliance and reporting deliverables for a large commercial bank. John and his team has extensive experience in providing VAT compliance services to both domestic and international clients.



Anthony Smyth

Head of Tax/Tax Principal
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Anthony Smyth is Head of Tax at ByrneWallace. He has over 20 years' experience advising clients on all aspects of taxation law, with particular expertise advising on financial services and property-related tax, including structured finance transactions, capital market issues, investment funds and cross border financings, mergers and acquisitions, inward investment, group re-organisations and property acquisition and holding structures.

Contact Us

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