



CERTIFIED
PUBLIC
ACCOUNTANTS



EQUALITY BUDGETING IN IRELAND: A TAX-BASED EXPLORATION

*The Institute of
Certified Public Accountants in Ireland*

Institute of Certified Public Accountants in Ireland

17 Harcourt Street

Dublin 2

Telephone: +353 1 425 1000

Fax: +353 1 425 1001

© Institute of Certified Public Accountants in Ireland 2015

All rights reserved. No part of this publication may be reproduced or transmitted in any material form or by any means, including photocopying and recording, without the prior written consent of the copyright holder, application for which should be addressed to the Institute of Certified Public Accountants in Ireland.

This guide is published for information only. It provides only an overview of the regulations in force at the date of publication. While every effort has been made to ensure the accuracy of the material in this guide the Institute of Certified Public Accountants in Ireland takes no responsibility for loss occasioned to any person acting or refraining to act as a result of information contained in this publication. The information contained in this publication is to be used as a guide. For further information you should speak to a professional advisor. Neither the Institute of Certified Public Accountants in Ireland nor the Author can be held liable for any error or the consequences of action or lack of action arising from this publication

TABLE OF CONTENTS

RESEARCHER PROFILES	4
INTRODUCTION	5
AIMS AND OBJECTIVES	6
RESEARCH METHODOLOGY	7
MAIN FINDINGS	7
CONCLUSION	8
APPENDIX A: DETAIL UNDER EACH OF THE NINE GROUNDS	9
REFERENCES	9

EQUALITY BUDGETING IN IRELAND: A TAX-BASED EXPLORATION

REASERCHER PROFILE

Authors: Dr Sheila Killian, University of Limerick

Title: Small Firm Growth, Support Needs, Barriers to Growth

Key Findings: This research explores equality budgeting in Ireland, focusing on taxation. It builds on the concept of gender budgeting, extrapolating to eight other equality grounds in Irish employment law. The bases for the study are therefore gender, age, disability, civil and family status, sexual orientation, race, religion and membership of the Travelling Community. Most equality-based work focuses on direct government expenditure. This study addresses taxation, and investigates both real and perceived impact of recent Irish tax measures on equality using analysis of tax measures and interviews with advocacy groups. The paper concludes with some broad policy recommendations in the area.

Acknowledgements: The research underpinning this body of work is supported by CPA Ireland. Earlier versions of the study benefited from the work of Claire Quinn and Kelvin Kilbane.



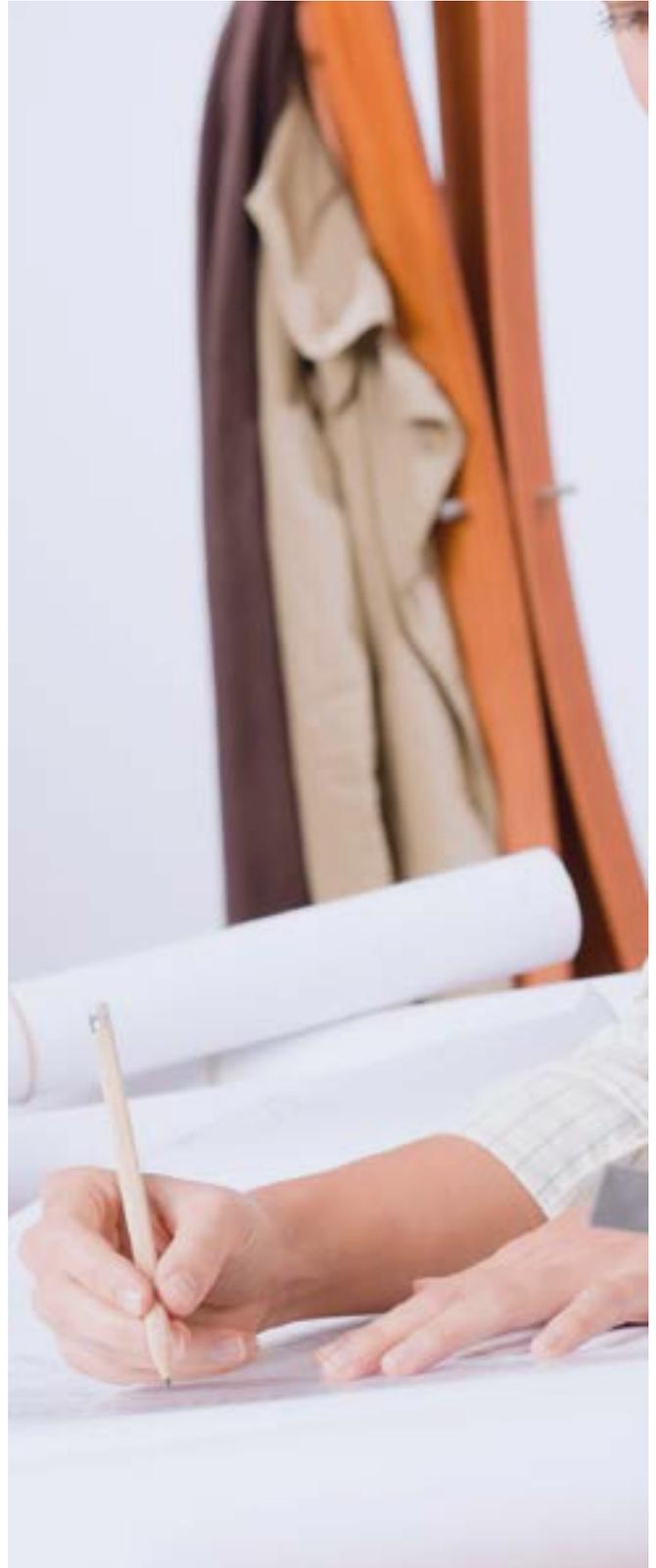
**Dr Sheila Killian,
University of Limerick (UL)**

Sheila is the Director of the Principles for Responsible Management Education at the Kemmy Business School in University of Limerick. Prior to joining UL, she worked as a tax advisor with Ernst & Young,

KPMG and Arthur Andersen & Co., in the aviation finance industry as a leasing analyst, and as a programmer in both the educational software and industrial sectors.

More recently, she has had visiting positions at the University of the Witwatersrand in Johannesburg, Rhodes University in Grahamstown, South Africa, and Aalto University in Finland. Sheila has a primary degree in mathematics, a masters degree in business studies and a PhD in taxation.

She qualified as a chartered accountant in 1992 (national prizewinner in the final admitting exams) and as an associate of the Irish Tax Institute in 1989.



INTRODUCTION

“Tax matters”, as noted by Boden et al. (2010). The formation of tax policy is more than a simple technical calculation of income needed to support planned expenditure. Taxes impact behaviour, redistribute and concentrate income, privilege selected activities and create barriers for others. In a society with growing concern about inequality (Callan et al., 2014; Sefton and Stewart, 2009) it is natural that the tax system could be considered as one means with which inequality could be addressed.

The scope of this report does not extend to the broad use of the tax system to address systemic inequalities of wealth and income. Rather, taking the principle of First, do no harm, it sets out to investigate the extent to which tax measures introduced in Ireland have alleviated or exacerbated inequalities of a more specific nature. As an equality framework, it takes the nine grounds of potential discrimination which are recognised in Irish employment law, namely: age, disability, family status, gender, marital status, membership of the Travelling Community, race, religion and sexual orientation. We examine the real and perceived need for considerations specific to these groupings to be taken into account in Ireland’s annual budget process. Essentially, we ask the questions: Have recent budget tax changes impacted more on some groupings than others? Are advocacy groups aware of the issue of tax, and are they lobbying effectively? Are equality issues across the nine grounds outlined considered in the formation of tax policy? Is there a case for a tax-based “equality budgeting” process in Ireland?

As outlined in Budlender and Hewitt (2002) gender budgeting is already being explored across the British Commonwealth, with mixed levels of integration and success. With the exception of Barnett et al. (2004), gender budgeting has overwhelmingly centred on direct government expenditure, with relatively little attention to taxation. Very little work has been done on assessing the impact of tax changes on other criteria for inequality, and these are not built in to the equality budgeting process in most countries. A notable exception is work

done in Scotland exploring the potential to integrate issues of gender, race, disability, sexual orientation, religion, and age into the budgeting process, as described in Breitenback (2004). In parallel with these equality studies, some research has been done on the broad welfare impacts of particular tax measures (Härkänen et al. 2014, Callan et al. 2009, Madden 2015) without consideration of particular categorical divides. This study moves, in a preliminary and foundational way, to address both gaps, by addressing a wide range of specific equality issues and by maintaining a focus on taxation. We explore the costs and consequences of the key choice facing policy-makers: to continue to produce tax legislation without specifically addressing equality issues ex-ante, or to embrace the idea of equality budgeting and build this approach into tax policy formation.

As a foundational investigation, the report’s primary contributions may lie in its assessment of the level of interest in and understanding of taxation issues across the nine key stakeholder groups. This is grounded in the context of the literature on tax equality, and coupled with a preliminary investigation of the tax issues most impacting across each category over recent years.

We find that while relatively few recent tax measures have specific impact on individual equality criteria, this is not due to effective or transparent consultation between government and advocacy groups. Some advocacy groups do not engage in taxation, or do not see it as important for their stakeholder group. Others are vocal and inclusive in the tax issues on which they campaign. There is a significant degree of intersection of interest across the nine grounds, with some issues coming to the fore from more than one advocacy group while others seem to go unnoticed. Most of these issues could be addressed by an open and accountable system of education, consultation and feedback between policy-makers and advocacy groups.



AIMS AND OBJECTIVES



While gender is only one of the grounds examined in this report, the experience of gender budgeting provides some useful lessons for Ireland. Definitions of gender budgeting vary, and the scope of its implementation has been uneven in the jurisdictions in which it has been introduced. Perhaps this is because “how one tackles gender budget work must be strongly influenced by the political, economic, social and cultural situation in a country” (Budlender & Hewitt, 2002:13). The Scottish experience may be the most relevant in terms of lessons for Ireland, because of institutional, legal and cultural similarities, and because the equality process there has embraced a wider than usual range of issues including many of the nine examined here. Key lessons from the Scottish experience isolated in McKay (2004) include the importance of transparency in the policy-making process; participation of advocacy groups at as early a stage as possible in policy formation; maintaining a long-term view on equality under each heading; building equality into pre-existing policy-formation rather than isolating an equality function remote from key budget decision-makers; and developing a country-specific approach taking into account local considerations. These principles are echoed by the UK-based Women’s Budgeting Group (WBG) which also advocates an analysis of tax and benefits in the formation of annual budget statements (Hill, 2002).

Beyond the philosophical issue of the role of tax in addressing societal problems, there is widespread agreement on the importance of basing

tax policy on empirical evidence and research as to its impact (Blundell, 2012; Bogenschneider and Corbett, 2011). This aligns with calls, exemplified by Killian (2013) for greater coherence between tax and other government policies. However, most of the evidence-based work on tax policy to date has been directed at business and corporate taxes (Lokshin and Mohnen, 2012; Ross and Wolf, 2014) or on the impact on business of changes in taxes that affect individuals (Grigolon et al., 2014). Relatively little work has been done on the impact of tax changes at an individual level, and in particular across different categorisations of individuals beyond gender and employment status.

Hill (2002:176) recommends extending the scope of equality analysis to incorporate structural inequalities in society as well as the direct impact of specific tax measures. This would lead, for example, to considering issues such as employment, child care, poverty, housing etc. under a gender heading, based on the proportion of men and women who are working, caring for children, poor, in social housing, etc. This is a commendable and viable approach when taking a single criterion such as gender as a basis for equality budgeting, and one adopted comprehensively by Barnett et al. (2004). It is not, however, feasible for a foundational report spanning nine grounds. Accordingly we confine this study to tax measures which directly impact across one or more of the equality grounds, and recommend that a broader analysis taking into account socioeconomic differentials would be a useful extension of this work.

RESEARCH METHODOLOGY

The primary research methodology for this study involved analysing budget measures and interviewing relevant advocacy groups and policy makers. All budgets since 2008 as well as pre-existing tax rules (particularly under the heading of VAT) were analysed with a view to identifying measures that might impact disproportionately on one or more of the nine groups defined by the discrimination grounds. This analysis was both informed and supplemented by interviews with groups advocating for the various groups, and with policy-makers and commentators. This was an iterative process, with the structure of interviews being informed by both the relevant literature and an initial review of the budget measures, and the outcome of the interviews informing a further review of tax rules and changes.

Contact was initially made with advocacy groups who represented or campaigned for groups of people impacted by the nine grounds. In some cases, where tax was not regarded as a significant issue for their constituency, the tax issues were dealt with by relatively short email exchanges. In other cases, audio interviews were conducted which lasted between 20 and 90 minutes, and were analysed using a form of analysis loosely based on O'Dwyer (2004) involving isolating key themes and linkages. All interviewees were offered anonymity, and quotes in the report are not individually attributed. We also analysed the pre-budget submissions of a wide range of advocacy groups, and interviewed a number of key commentators in the area of equality budgeting.



MAIN FINDINGS



Many advocacy groups felt constrained in influencing tax policy by their own lack of tax expertise, and a lack of direct access to tax policy-makers. “There is a question about effective consultation and how time-consuming it is, and whether civil society organisations are resourced to do it or not.” This is seen as a contrast to the ability of industry groups to influence or inform tax policy formation.

Beyond the ability of groups to make effective submissions in advance of the budget, problems of transparency around the impact

of submissions were also highlighted. “I think there is a problem about consultation ... there is no clear sense that the decision-making process is based on consultation. The decision-making process is running in parallel to consultation.” Accountability around tax policy formation was therefore raised as a concern, with some groups recommending that specific responses should be made to all advocacy groups making pre-budget submissions, detailing how their recommendations were taken into account, or otherwise, in drawing up tax policy.

The overall lack of impact analysis is seen as a key issue. “The government who is producing the budget has no responsibility to identify what the impact is going to be. That’s the critical thing. That underpins all the different unfairnesses.” This was highlighted by a number of advocacy groups, and aligns with the recommendations of Hill (2002) and McCay (2004).

The lack of diversity among policy-makers was raised by some advocacy groups. “You do have to ask the question: if there was a different gender balance within the Dáil, would we have been more likely to have seen tax relief on childcare at the same level as we have tax relief on pensions or tax relief on housing developments and so on?” Beyond gender, this raises interesting questions of inherent or unconscious bias in policy-making which could easily be overcome or prevented by ex-ante consultation and impact assessment.

See Appendix A for more detail under each of the nine grounds.

CONCLUSION

As earlier noted, “tax matters”, and tax policies need to be formed with a view to the kind of society which the government wishes to create or to support. They also need to be seen to be formed, and so a transparent system of equality-proofing tax policy would act both as an enactment and a demonstration of entrusted power or responsible leadership. Given the place of the nine grounds in Irish employment law, it is worth separately analysing the impact of tax policies on each of these groups. A preliminary analysis of recent budgets shows that relatively few tax measures have a direct impact across one or more of the nine grounds studied. However, a sense persists among advocacy groups that the tax system acts to exacerbate existing inequalities. While some issues, notably race and religion do not present serious difficulties, others including age, disability, gender and membership of the Travelling Community can have hidden impact. It follows that the impact of tax changes on all nine groups merits consideration in advance of the presentation of the budget. A process of “equality-proofing” consultation on tax changes which is centralised in the Departments of Finance and of Social Protection, and informed by proprietary government statistics is likely to be the most efficient means of achieving both equitable tax policy formation and public confidence in the system.

A key theme from the analysis was intersectionality: the way in which tax measures impact on more than one group at once, and may, as a result, not be the primary focus of any one lobby group. This issue can best be addressed by an inclusive approach to consultation and analysis of the potential equality impact of tax policy. Groups lobbying on gender are by far the most vocal, well-organised, and aware of equality budgeting. Most of the issues identified as women’s issues are also, or even primarily, issues under other grounds such as family or marital status, or issues of income inequality or workforce structure.

There is a lack of engagement on the part of many advocacy groups with issues of taxation, mirrored by a lack of overt consultation with civil society groups by government. The pre-budget submissions of civil society groups are far less likely to carry tax recommendations than those of lobby groups for business. Taxation is seen as technical and marginal by many groups, implying perhaps that there is a need for more education and consultation. This is linked to a perception that some lobby groups have more access and input into tax measures than others, particularly sector-based corporate federations such as those representing the construction industry, the IFSC, farmers, tourism operators, etc. There is a sense among many civil society groups of being marginalised in conversations about taxation, partly due to their own limited knowledge and resources, and partly due to a lack of feedback on policy recommendations they make. This could be overcome by open, invited consultation in advance of policy decisions that goes beyond the ability to make pre-budget submissions, and more accountability around the way in which the consultation impacts on policy. Impact assessment of proposed tax changes, and analysis of the effect of existing tax provisions across equality criteria would also address anomalies in the system, and restore confidence.

Across the nine grounds, or even within a single criterion such as age, there are very different levels of access to tax information, and articulation of issues. For example, the elderly are very vocal and well-represented, but the young (18-22) are less so. The Travelling Community groups have not engaged to a significant extent on tax issues, but are more likely than other groups to focus on analysis and



impact assessments. Religious groups see tax in terms of broad income equality rather than as an issue relevant to their members.

In terms of tax heads, VAT was seen by most groups as the most problematic to their individual needs. This is partly because it can be a very regressive tax with a significant impact on low income families, and partly because of VAT rates on specific goods and services particularly in the disability area. The Universal Social Charge was also singled out for mention by many respondents as a measure that was seen as unfair, or as contributing to inequality generally in society, beyond their own particular demographic.

There are technical challenges to adequately implementing equality budgeting. To be effective, it needs to initially involve wide consultation, and this would need considerably more awareness and engagement on the part of advocacy groups. There is a perceived lack of political will to engage in this issue. Among the main political parties, Sinn Féin and Labour Youth (not the Labour Party) support it as a policy. It is also worth noting that government spending on equality issues and bodies has been cut by successive governments since the crisis of 2008. Despite these difficulties, an equality budgeting process which is inclusive would inform government policy and reduce the sense of exclusion and marginalisation of some groups.

In conclusion, there are challenges, both technical and in terms of engagement from government and some advocacy groups. There are few clear instances of obvious inequality across the nine criteria, but a widespread sense of unease due to the lack of impact assessment. Starting the process of consultation and equality analysis would enhance transparency, confidence in the system, and reduce the risk of tax measures exacerbating inequalities. It is important that equality budgeting isn’t just limited to gender, but embraces a wider range of issues, because in essence, tax builds society. Equality-proofing tax should therefore make for a more equal and inclusive Ireland.

REFERENCES

Blundell, R. (2012) 'Tax policy reform: The role of empirical evidence', *Journal of the European Economic Association*, 10(1), 43-77.

Bogenschneider, K. and Corbett, T. J. (2011) *Evidence-based policymaking: Insights from policy-minded researchers and research-minded policymakers*, Routledge.

Breitenbach, E. (2004) 'The Scottish Executive and Equality', *Etudes Ecosaisais*, (9).

Budlender, D. and Hewitt, G. (2002) 'Gender budgets make more cents', London: Commonwealth Secretariat.

Hill, D. S. (2002) 'United Kingdom: A Focus on taxes and benefits', *Gender Budgets Make More Cents*, 171.

McKay, A. (2004) 'Developing a gender budget initiative: a question of process or policy? Lessons learned from the Scottish experience', *Gender Studies*, 4.

Sefton, T. and Stewart, K. (2009) *Towards a more equal society?: poverty, inequality and policy since 1997*, Policy Press.

Sharp, R. and Broomhill, R. (2002) 'Budgeting for equality: The Australian experience', *Feminist economics*, 8(1), 25-47.

APPENDIX A: DETAIL UNDER EACH OF THE NINE GROUNDS



This appendix then takes each of the nine grounds, and reports the main concerns of advocacy groups on taxation issues affecting their stakeholder group. This is contextualised by an analysis of recent budget measures and other macro issues under particular tax heads. Many of the same issues came up in interview under a number of separate headings; for example, tax measures than impacted on single parents had an effect which related to both family status and marital status, as well as gender. For clarity, however, this section sets out the main findings under each of the equality grounds separately.

GENDER

Gender advocates are vocal and well-informed, lobby effectively and are aware of taxation as a potential instrument of both inequality and empowerment. Some VAT anomalies were highlighted around children's clothing and shoes, books and e-books, and personal care products for women. "Ireland has a high rate of VAT, and VAT as a tax is inherently regressive because those on low incomes spend a higher proportion of their incomes on taxable goods." Outside of VAT, while no Irish tax measures have been found to directly discriminate on grounds of gender, advocacy groups cite many issues in recent budgets which may impact disproportionately on women. Some recent social welfare changes have a strong gender component, such as the taxability of maternity payments. The balance of tax revenue from income tax, sales tax, property tax and business tax was also highlighted, with a focus on the lack of tax relief for childcare. Most of the tax issues raised by gender-based groups also relate to family status, income levels or marital status. Childcare, for example, was seen by many respondents as a women's issue, and the disproportionate number of women in precarious work was highlighted by others. There is widespread rejection of austerity measures among this group and of the introduction of the Universal Social Charge, and almost unanimous agreement that "single mothers have probably fared the worst" with the situation of Travellers also highlighted.

This is an example of what is known as intersectionality – the tendency of issues affecting one group to impact on another. Strictly, single parenthood is an issue of family and marital status rather than gender. However, the disproportionate number of single mothers vis-a-vis single fathers who are full-time carers for their children has led to this being seen as effectively an issue of gender by many. Changes to tax and benefits for lone parents therefore become a focus for those concerned about gender equality budgeting. The work of TASC in-ex-post analysis of recent Irish budgets from an equality perspective was commended by many gender-based groups, with an acknowledgement that an ex-ante analysis by government would lead to better outcomes.

A lack of accountability is seen as a significant problem. As an example given by one respondent, gender assessment statement guidelines were mainstreamed in 2006, but since they were implemented at cabinet level, they were not subject to the freedom of information act, and so remained outside the public domain for many years, and not subject to scrutiny.

Overall those focused on gender issues are vocal and inclusive in the budget issues they choose to highlight, introducing a considerable level of intersectionality.

MARITAL AND CIVIL STATUS

This was an issue which impacted on lone parents, most commonly identified as single mothers by respondents, demonstrating how the intersectionality of the nine grounds is particularly marked around marital, civil, gender and family issues. Because marital and civil status is primarily seen as a choice, unlike most of the grounds listed here, there are fewer advocacy groups on these issues. However, the long process of divorce in Ireland may suspend couples in a marital status which is not of their choosing. Some tax measures are specifically designed to alleviate hardship in the case of widows and widowers, and for single parents in the years immediately following a bereavement. Most of the tax benefits afforded to married couples also applied to those entering a civil partnership, and the remaining issues will be addressed by recent legislation. This is discussed under the heading of sexual orientation to avoid undue repetition. With these exceptions, inequalities in the tax legislation have largely been addressed on this criterion. Overall this issue has been well-addressed for most taxpayers.

FAMILY STATUS

Social welfare is seen as far more significant than tax in this area, particularly child benefit payments, single parent allowances, and support for early childhood education. The taxable status of these payments is less significant to many recipients due to relatively low income levels. Spending in the areas of education, school transport, and medical care for young children was also identified as significant. Almost exclusively, family status is seen as an issue affecting parents of young children. Care for dependent adult children who have lost independence due to recent changes in unemployment benefit or other allowances is not widely considered as an issue of family status. Care for elderly relatives and relatives with disabilities is also an issue which is not highlighted by advocacy groups under this heading.

Overall attention under this heading is directed to small children, rather than other dependent relatives, and focused on government expenditure rather than taxation.

SEXUAL ORIENTATION

While there has not been direct discrimination in Irish tax law on the grounds of sexual orientation, same-sex couples were for many years unable to avail of all the tax measures that apply to married couples, and so were disproportionately impacted by issues noted above under family status and marital status. Most of the tax rules which apply to marriage also apply to civil partnerships, but differences remain around the rules for breaking up marriages, around inheritances, and

taxes which are defined around the word “family.” An example is stamp duty consanguinity relief, which gives relief for transfers of property between relatives. Advocacy groups are vocal and well-informed on these issues, which should largely be addressed by the passing of the thirty-fourth amendment to the constitution on marriage equality.

RACE

Advocacy groups on race and ethnic origin are more focused on racism per se, on the system of direct provision for asylum seekers and on access to education, voting rights etc. than on tax provisions. Indirectly, however, there can be double tax issues for migrant workers in Ireland, particularly those coming from countries with which Ireland does not have a double tax treaty. The condition of habitual residence can also be a difficult one for migrants, who can have some difficulty in proving their intention to stay in Ireland. This contrasts with the stated intention of successive governments to attract talented workers and job-creators to the State.

Overall this group does not show a high awareness of Irish tax issues, and does not lobby on tax provisions. Taking the broadest possible interpretation of race, an initial analysis of the tax provisions reveals some favourable specific tax breaks for high net worth and key employees, and other rules which could have an indirect adverse effect. This indicates that a more robust and cohesive approach to equality-proofing policy is probably justified under this criterion.



RELIGION

No religious groups identified taxation as a primary issue for their stakeholder group. However, most have a mission which mandates working with the poor or vulnerable, and so they are vocal on the broad subject of income inequality, and the contribution of recent budget measures to this. The affording of charitable status to bodies engaged in this work might be argued to confer an advantage on some religious groups. Overall there is little direct impact on this criterion.



AGE

The elderly are active, vocal, and have considerable lobbying impact. Their response to Budget 2009 was to march on Leinster House, forcing a row-back on proposals to abolish medical cards for the over 70s. This may have created a greater awareness of the power of their lobby, and a certain wariness in introducing tax changes that impact on the group. Tax issues they identify include income tax relief on pensions and medical expenses, income-based exemptions for water and property taxes and carbon taxes on winter fuels. VAT is not seen as an issue, although it applies to many of the same products as the carbon tax. There are also VAT inconsistencies that impact only on the elderly, such as the higher VAT rate on incontinence pads than on children's nappies where the only difference is the age of the consumer. Similarly, walking sticks are charged at 23% while walking aids are zero-rated; geriatric chairs are rated at 23%, etc. There are also anomalies around the adaptation of homes for people of reduced mobility.

There are issues that impact differently on older and younger people in allowable pension contributions. Capital gains and capital acquisitions taxes differently incentivise the passing on of assets from the older to the younger generations. There are VAT issues which apply to children which could be addressed by aligning with better practice in other jurisdictions. In Ireland, for example, VAT on children's clothes is zero-rated only to a level which in practice would not apply to many primary schoolchildren. In the UK, the cut-off is at a larger size so as to apply to most children. Beyond tax, there are significant differences based on age in basic unemployment payments, which impact on some of the most marginalised of young people.

Overall: the elderly are far more vocal and organised than young people, and governments appear more likely to respond to their needs. Equality-proofing on the grounds of age is relatively straightforward, and could easily be progressed.

DISABILITY

There are many tax and social welfare measures which actively work to reduce the levels of inequality faced by people with disability. For example, disabled people may claim VAT refunds on some health aids and appliances, and may claim a refund of VRT on a specially-adapted vehicle. These are positive measures. On the other hand, some recent changes in social welfare have impacted disabled people disproportionately, such as the abolition of the telephone allowance on which some disabled people rely in order to maintain an independent life, or the reduction in mobility allowances for disabled people.

As in the case of the elderly, there are VAT inconsistencies around products used by people with disabilities. These are not generally recognised as significant by advocacy groups, however. The reduction of specific tax credits including Blind Tax Credit, Incapacitated Child Credit and Home Carer Credit was among the few tax measures specifically highlighted by advocacy groups. An issue raised by some advocacy groups which also has intersectional application is the way in which some reliefs are given by way of tax credit, and so can only be availed of by people earning enough to pay tax. Such an approach is likely to impact disproportionately on those with disabilities and members of the Travelling Community, who are more likely to be out of employment. Overall there is considerable political will to develop tax measures to assist this group. More consultation with advocacy groups could avoid policy incoherence.

MEMBERSHIP OF THE TRAVELLING COMMUNITY

Members of the Travelling Community are among the most marginalised groups in the country in terms of general income inequality, standard of living, life expectancy, child mortality, education levels, unemployment and a host of other headings. They are therefore disproportionately affected by issues of general welfare, and budget cuts to education supports, community health, etc. With larger families, Travellers are also disproportionately impacted by cuts to child benefit. Travellers who live on halting sites are exempt from property taxes, and also unable to avail of property-related incentives such as Home Renovation Schemes, etc. Arguably, the property-based focus of much of our recent income tax legislation excludes most Travellers. Advocacy groups have lobbied for an increase in the bereavement grant, because of the particular importance of funerals in Traveller culture. Despite this, the grant was abolished in Budget 2014. Advocacy groups have also called for an analysis of the habitual residence rules on migrants, Roma and Travellers. They also call for additional training for those deciding officers tasked with implementing these rules.

This group is differently impacted by property measures, by cuts to basic health and education services, by child-centred taxes and tax reliefs. They do not, in general, identify taxation as a key issue for their stakeholder group, but adopt a rights-based approach in lobbying which aligns with calls for equality-proofed tax measures.

Institute of Certified Public Accountants in Ireland (CPA Ireland)

The Institute of Certified Public Accountants in Ireland (CPA Ireland) is one of the main Irish accountancy bodies representing 5,000 members and students. The CPA designation is the most commonly used designation worldwide for professional accountants and the Institute's qualification enjoys wide international recognition. Its current membership operates in public practice, Industry, financial services and the public sector and CPAs work in over 40 countries around the world.

The Institute is active in the profession at national and international level participating in the Consultative Committee of Accountancy Bodies – Ireland – CCAB (I) and together with other leading accountancy bodies the Institute was a founding member of the International Federation of Accountants (IFAC) – the worldwide body. The Institute is also a member of the Federation des Experts Comptables Europeens (FEE), the representative body for the main accountancy bodies in 36 European countries.

The Institute fulfils its statutory role as a recognised body by overseeing the professional activities of its members in practice, and insuring that education and training standards are maintained. As the first accountancy body to introduce a mandatory regime of Continuing Professional Education, the Institute ensures that all CPAs remain at the leading edge throughout their careers. The Institute provides a quality service to its Members and Students, which has been recognised through the award and maintenance of ISO 9001:2008. For further information visit www.cpaireland.ie

The Institute of Certified
Public Accountants in Ireland
17 Harcourt Street,
Dublin 2, Ireland

Phone: 01 425 1000
Fax: 01 425 1001
Email: cpa@cpaireland.ie
Web: www.cpaireland.ie

The Institute of Certified
Public Accountants in Ireland
Unit 3, The Old Gasworks,
Kilmorey Street, Newry, Co. Down,
Northern Ireland, BT34 2DH

Phone: +44 (0)28 305 50000
Web: www.cpaireland.ie