**HISTORY OF TAX**

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

**27 February 2024**

On 27 February the History of Tax enjoyed a fascinating presentation by Pat O’Brien who gave us a perspective on the creation of the Irish tax system

Pat O’Brien is a PhD candidate and academic tutor in the School of History and Geography at Dublin City University, and before that had a long career in tax, both with the Irish Revenue and with advisory firms.

Pat seamlessly blended tax history with the wider history of the Irish War of Independence (1919 – 1921) and the Irish Civil War (1922 – 1923), covering the challenges of establishing a working tax system. Unlike the establishment of a new tax system in Japan in the post war peace (as covered by Professor Martin Daunton in February 2015), the Irish tax system was established during a tumultuous period. Whilst the Anglo-Irish Treaty of 1921 gave the Irish Free State fiscal autonomy, the Treaty was not accepted by some nationalists, and so the anticipated period of peace and stability was soon disrupted by civil war.

Against this backdrop, and the pressures of establishing a government and officials from scratch, the Irish tax system was effectively acquired as a going concern from Britain. All British tax legislation was carried forward and many British tax officials, who had been based in the Irish Free State before independence, were seconded to Ireland and remained in post. Having overcome the problems of establishing the tax system from scratch, further challenges remained, as the anti Treaty IRA mounted a campaign to try to seize control of the tax collection system from the Irish Provisional Government. As a result, tax offices and customs posts were occupied, and customs duties of £100,000 were seized in Cork. This campaign culminated in an attempt to burn the headquarters of the newly established Irish Revenue in February 1923. However, the Civil War faded away in spring 1923, and gave way to a period of stability.

Pat explained the importance of studying tax history to understand current developments in tax. It is this background to the Irish tax system that explains the number of similarities with the UK system, but notable that in establishing a consolidated Board for the Revenue and Customs and Excise, the Irish Free State was seventy years ahead of the formation of HMRC.

Pat’s talk was rich in detail, and we were delighted to welcome him to speak, and very much hope that he will return at some point.

The next History of Tax session is on 29 October 2024, when David Goldberg KC will talk about the history of tax avoidance, with a focus on Rossminster.