# Ogier

# Impact of recent changes to Irish tax law on International business

Insights - 07/02/2024

The Irish Finance (No.2) Act, signed into law on December 18, 2023, enacts the tax reforms proposed in the 2024 Irish Budget.

Key changes affecting Irish and international stakeholders include several important actions.

## EU Global Minimum Tax Directive Implementation

Outbound Payments to Zero Tax Jurisdictions

Employers and Investors
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Leasing and Finance Companies
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Property Related Changes / Real Estate
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Property Related Changes / Real Estate
Property Related Changes / Real Estate
Property Related Changes / Real Estate   VAT and Stamp Duty

### **EU Directives on Administrative Co-operation**

#### **About Ogier**

Ogier is a professional services firm with the knowledge and expertise to handle the most demanding and complex transactions and provide expert, efficient and cost-effective services to all our clients. We regularly win awards for the quality of our client service, our work and our people.

#### Disclaimer

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