Tax and Duty Manual Part 38-04-16A

Procedures for share valuation referral and engagement of an expert from the share valuation panel

Part 38-04-16A

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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Introduction

Revenue uses a panel of suitably qualified share valuers to provide Revenue with independent expert advice in relation to the valuation of unquoted shares as required.

Revenue appoints share valuation experts to a share valuation panel, via a tendering process and accepts and considers applications from suitably qualified individuals, partnerships and companies.

A new panel will be in place in 2025 following an open and advertised Tendering process.

is either exemp.

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