

Revenue Court and Fiscal Prosecutor

In 2004, the Commission published a [*Report on a Fiscal Prosecutor and a Revenue Court*](#) (LRC 72-2004), following from its [*Consultation Paper on a Fiscal Prosecutor and a Revenue Court*](#) (LRC CP 24 – 2003). The Report arose from a request from the Attorney General to examine this issue, which in turn arose from the Oireachtas DIRT Inquiry.

The Report recommended that neither a Fiscal Prosecutor nor a separate Revenue Court be established but also recommended that a number of changes to existing law and practice be made. Among the reforms proposed are changes to the appeals procedure in revenue matters and for increased transparency in the selection of the Appeal Commissioners, who constitute the independent body which deals with some appeals in revenue matters. A draft Bill was attached to the Report.