

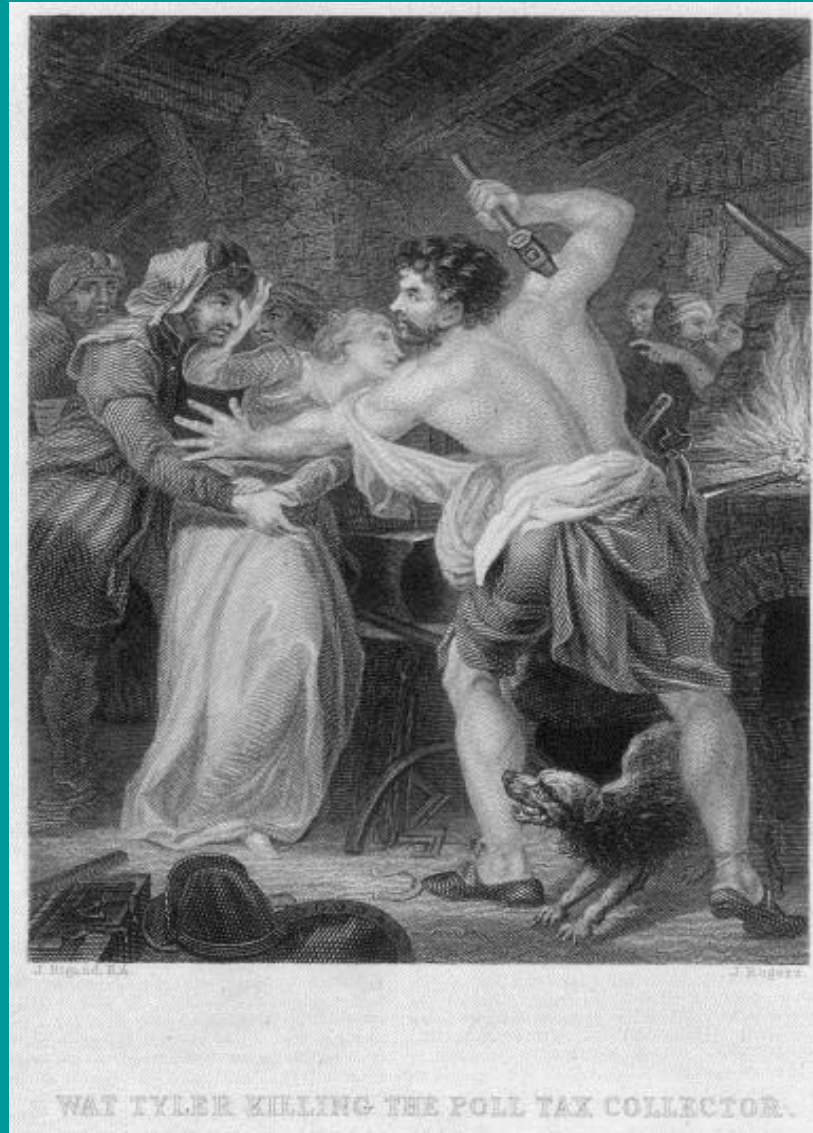
# Ten Top Tax Tips

Reflections from 30 years at H M Treasury

Nick Macpherson

Dublin, 23 November

# 1. Raising revenue is difficult



## 2. People respond to incentives



# 3. But don't get too theoretical



## 4. People don't like paying cheques



## 5. Beware tipping points



# 6. Nurture the tax base



# 7. Look out for new tax sources



**IPT%**  
**INSURANCE PREMIUM TAX**



# 8. Old ones are always the best



## 9. Low rates and broad base best



# 10. And keep it simple for the taxman & woman

