



**Irish Tax  
Institute**

*Leaders in Tax*

Minister Michael Noonan TD  
Minister for Finance  
Department of Finance  
Government Buildings  
Upper Merrion Street  
Dublin 2

8 October 2013

**Re: Possible change to income tax pay and file date**

Dear Minister,

You have previously remarked on the contribution of the tax profession to the effective operation of Ireland's self-assessment tax system. You have also indicated that the change to the timing of the annual Budget will probably require changes to the income tax pay and file deadline dates.

On behalf of the thousands of members of this Institute who assist self-assessed taxpayers meet their income tax obligations each year, often under considerable time pressures, I suggest that any proposed changes would only be confirmed following a process of consultation with the self-employed and tax profession. It is important that full recognition is given to the reliability and effectiveness of our current tax administration system and structure of that system, the cash-flow implications for the self-assessed taxpayer and the management of staff time, annual leave and study leave for those working in the tax profession in finalising a revised deadline.

We have already discussed our concerns with your Department and Revenue. My best wishes to you and your officials for Budget and Finance Bill 2014.

Kind regards

Yours sincerely

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**Helen O'Sullivan**  
*President*