

**Irish Tax
Institute**

ITI/Revenue Branch Network Webinar

2 September 2020

Speakers and Panellists



- **Seamus Milne**, *Principal Officer, Personal Division, Revenue Commissioners*
- **Aisling McEvoy**, *Principal Officer, Business Division, Revenue Commissioners*
- **Anne Dullea**, *Principal Officer, Medium Enterprises Division, Revenue Commissioners*
- **Pat O'Shea**, *Principal Officer, Collector General's Division, Revenue Commissioners*
- **Leonard Burke**, *Principal Officer, Collector General's Division, Revenue Commissioners*
- **Sandra Clarke**, *incoming Irish Tax Institute President*
- **Colm Browne**, *Irish Tax Institute Council Member & Chair of the Institute's MED Branch*
- **Anne Gunnell**, *Director of Tax Policy & Representations, Irish Tax Institute*
- **Mary Healy**, *Senior Representations Manager, Irish Tax Institute*

ITI & Revenue Branch Network – Personal Division Update

2 September 2020

Seamus Milne,
Principal Officer
Compliance Branch North

Overview of Personal Division

- Assistant Secretary – Declan Rigney
- 2.2 million PAYE employees, 600K (non-trading) self-assessed.
- Charities, Trusts, Stamp Duty, LPT, CAT, VRT, CRO, VIMA.
- Also operational policy in relation to PMOD...TWSS (and other issues).
- Division contains 9 Branches in total.
- <http://whodoeswhat.gov.ie>

Areas I will cover

- A word about Covid 19, phone services and MyEnquiries
- Recent Developments
- Form 11 Changes (and possible polygamy...)
- TWSS Reconciliation
- EOY Process for Employees
- Personal Division Compliance Plans

Recent Developments

- MyEnquiries Tracking – June 2020
- Pending/In Progress/Completed/Awaiting Further Information/Revenue Initiated
- eCG50 – June 2020 (TDMs 42-03-01 and 42-03-01a)
- Change of Address – April 2020
- Self service available (Agent subs approx. 30 - 50% down)
- Statement of Affairs (Probate) Form SA 2 – mid September 2020
- TAIN functionality for CAT tax head available.

Form 11 Changes

- TDM – August 2020 (38-01-04D) – Highlights updates and changes.
- Guide to completion also on website.
- Other useful TDMs are 38-06-01 and 38-06-01a which include ROS tips and tricks.
- Main TDM includes details on how to claim accelerated loss relief/Covid 19 (to be covered in more detail by Aisling).
- Joint Assessment and Spouses...
- Potential unintended exposure of personal information.

Form 11 Changes Continued

- Statement of Net Liabilities (p.22 and 23):
 - Revised ordering of fields for balancing payment and Preliminary Tax
 - Pre-population of the balancing payment from the IT self-assessment panel.
 - An information tip for preliminary tax calculation
 - A warning message if payment exceeds liability.
 - A warning message where preliminary tax amount of nil is input.

TWSS Reconciliation

- Reconcile refund amount paid by Revenue with the subsidy paid to each employee by the employer for each pay date.
- Stage 1: Employers to report the actual subsidy paid per employee, per pay date – commencing shortly.
- Stage 2: Revenue to calculate amounts of TWSS owed by (or to) employers (if any) through a reconciliation of each payslip – to commence in October.
- The sum total of subsidy payable will be compared to cumulative refunds paid. A statement of account will issue to employers/agents.
- Further detail is available in Section 6 of the TWSS FAQs.

End of Year Process for Employees who Received TWSS

- Income Tax/USC not charged on subsidy amounts in real-time.
- Tax due on subsidy to be collected by end year review.
- Mitigation by issue of 'Week1' RPNs on 21 June 2020 – for TWSS and PUP recipients.
- Preliminary end of year statements – January 2021.
- Invitation to complete a tax return (F12) – reliefs may reduce any liability identified.
- Statement of liability (issue of refund/notice of underpayment).
- Payment or reduced tax credits from 2022.

Personal Division Compliance Plans

- TWSS Compliance Check Programme – along with other Divisions...EWSS natural extension.
- Issues identified thus far include public funding and domestic employers.
- Third party data informs case selection for general compliance interventions.
- Form 12 bulk issue – intensification of analysis and follow up.
- For 2021, we are identifying wealth with a focus on...
- Outstanding Stamp Duty returns follow up – Code of Practice.

ITI & Revenue Branch Network – Business Division Update

2 September 2020

Aisling McEvoy, Principal Officer
Louth Cavan Monaghan
Compliance Branch 6

Topics

1. Business Division structure and responsibilities
2. TWSS compliance programme
3. Accelerated loss relief for companies adversely impacted by COVID-19 restrictions
4. Loss relief for self-employment individuals adversely affected by COVID-19 restrictions
5. Stay and Spend tax credit to support the hospitality sector
6. VAT changes
7. Business Taxes: Service to support compliance
8. Business Division: Audit and compliance activity

Overview of Business Division

- Assistant Secretary – Noel Brett
- Case base: c 665,000 taxpayers
- Individuals and businesses with trading or professional income less than €3m
- Cases with live VAT, RCT registrations
- Proprietary directors of business division entities
- Division contains 11 Compliance Branches, 2 Service Branches and a Divisional Office

Overview of Business Division - Structure

Divisional Office:
Jimmy Coughlan

Service to Support Compliance
Branch 1: John Rea

Service to Support Compliance
Branch 2: Emer Dalton

Compliance Branch 1:
Galway Roscommon Clare
Davena Lyons

Compliance Branch 2:
Mayo Sligo Donegal Leitrim
Longford
Aodan MacSuibhne

Compliance Branch 3:
Dublin City Centre North
Chad Egan

Compliance Branch 4:
Dublin South City DLR.
Kathleen Redmond

Compliance Branch 5:
South Dublin Fingal
Gillian Ryan

Compliance Branch 6:
Louth Cavan Monaghan
Aisling McEvoy

Compliance Branch 7:
Kilkenny Waterford Wexford,
Carlow Laois
Liz Reid

Compliance Branch 8:
Kildare Wicklow
Angela Breen

Compliance Branch 9:
Cork
Elaine McCarthy

Compliance Branch 10:
Limerick Kerry Tipperary
Tom Murphy

Compliance Branch 11:
Westmeath Offaly Meath
Breda Martin

TWSS Compliance Programme

- 55,360 employers within the Division
- 596,481 submissions from employers within the Division
- Refunds €1.2bn to date to employers within the Division
- To ensure the TWSS is operating correctly Revenue is conducting a programme of compliance checks on all employers availing of the scheme and will be contacting all employers to confirm that:
 - They meet the eligibility criteria
 - Employees get the correct amount of subsidy
 - The subsidy payment is correctly recorded in the employees pay slips
- It is essential that employers respond promptly as failure to do so may lead to suspension of future payments.
- Publication

Corporation tax: Accelerated loss relief for Companies

- Section 396D TCA 1997
- Estimate trading losses for certain accounting periods
- Provisional claim 'interim claim'
- Carry back up to 50% of losses
- Resulting in a repayment of tax paid or a reduction in a tax liability
- How to make a claim?
- Finalising a claim

Corporation tax: Accelerated loss relief for Companies

- Eligibility criteria:
 - Have filed a tax return for the preceding accounting period
 - Be compliant with all obligations under tax legislation in relation to payment of taxes and the filing of returns
 - Make a declaration that it has incurred a trading loss, or reasonably expects to do so, in a specified period

Accelerated corporation tax loss relief TDM Part 12-03-05 – [available here](#)

Corporation tax: Accelerated loss relief for Companies

Carry back of losses

Loss claimed under Sec. 396A(3) TCA 1997 (carry back of losses)

€

(b) I confirm that the amount entered above is:

(i) An interim claim under Sec 396D for this loss

The amount entered must be no more than 50% of your estimated relevant trading loss

(ii) The final claim for this loss under Sec 396A(3)

Interim claim Sec 396D

(c) I confirm that the company has incurred, or reasonably expects to incur, a trading loss in the 'next' accounting period

(d) I confirm that the company is tax compliant
The company is tax compliant if its tax affairs are up to date and there are no returns or payments outstanding

Loss relief for self-employed individuals

- Section 10 of the Financial Provisions (Covid-19) (No. 2) Act 2020
- Claim to have their 2020 losses and certain unused capital allowances carried back
- A €25,000 limit on the total amount that may be carried back will apply
- An option is given to individual farmers to step out of income averaging for the tax year 2020

- How to claim
- Finalising a claim

Loss relief for self-employed individuals

- Eligibility criteria:
 - Have filed the Form 11 2019
 - Be compliant with all obligations under tax legislation in relation to payment of taxes and the filing of returns
 - Make a declaration that he or she has incurred a loss, or reasonably expects to do so, in 2020
- Self-employed COVID-19 loss relief TDM Part 12-01-03 - [available here](#)

Loss relief for self-employed individuals

Loss arising in subsequent years

(b) If you wish to claim terminal loss relief / Covid-19 relief for the year 2019 in respect of a loss made in a subsequent year state the amount of the relief available for 2019 €

(b)(i) If this is a claim for Covid-19 relief for losses arising in 2020:

(b)(i)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2020 year of assessment

(b)(i)(II) State the amount of losses carried back to 2019 €

(b)(i)(III) State the amount of capital allowances carried back to 2019 €

(b)(i)(IV) Tick this box if the claim is for interim relief

(b)(i)(V) Tick this box to confirm that you are tax compliant within the meaning of Section 395B. You are tax compliant if your tax affairs are up to date and there are no returns or payments outstanding.

(b)(ii) If this is a claim for Covid-19 relief for losses arising in 2021:

(b)(ii)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2021 year of assessment

(b)(ii)(II) State the amount of losses carried back to 2019 €

(b)(ii)(III) State the amount of capital allowances carried back to 2019 €

(b)(ii)(IV) Tick this box if the claim is for interim relief

(b)(ii)(V) Tick this box to confirm that you are tax compliant within the meaning of Section 395B. You are tax compliant if your tax affairs are up to date and there are no returns or payments outstanding.

(b)(iii)(I) Where the amount at (b) is a claim for terminal loss relief for the year 2019, state the date the trade ceased

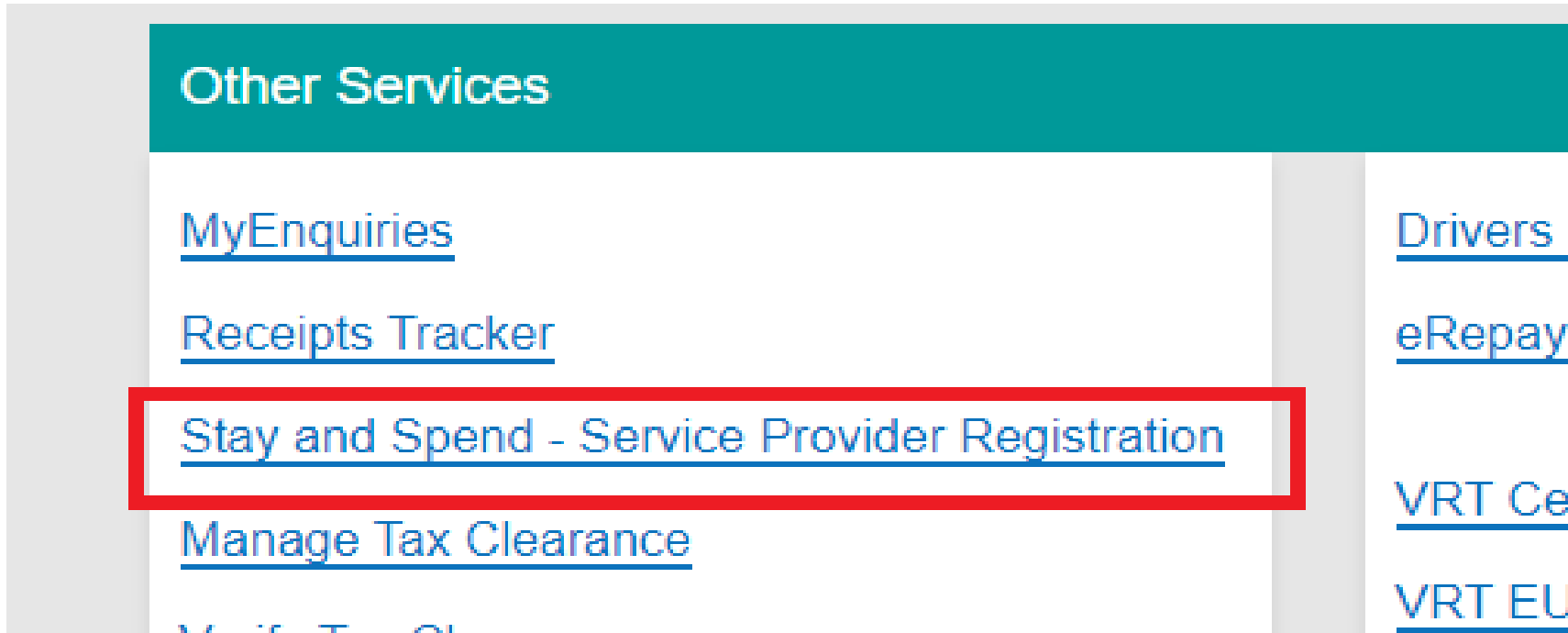
(b)(iii)(II) State the amount of the terminal loss relief available for 2019 €

Stay and Spend tax credit to support the hospitality sector

- Qualifying expenditure and Qualifying spend
- Stay and spend incentive allow taxpayers claim a 20% tax credit
- Taxpayers will be able to claim up to €125 / €250
- Tax credits for 2020 & 2021
- Revapp – Receipts tracker
- Qualifying service providers - VAT registered & Tax clearance
 - Holiday Accommodation
 - Café, Restaurants, Hotel, Pubs
- Application for qualifying service providers via ROS
- Stay and Spend Tax Credit TDM Part 15-01-47 - [available here](#)

- **Commencing the registration**

Once the service provider or their agent has accessed ROS they can access the 'Stay and Spend – Service Provider Registration' link in 'Other Services'



VAT Changes

- Reduction in the standard rate of VAT from 23% to 21% from 1 September.
- Where goods and services are supplied in August 2020 by a trader who is obliged to issue a VAT invoice, and that trader issues the invoice after 31 August 2020, the rate in place in September applies i.e. 21%.
- Any VAT credit note or debit note relating to a supply of goods or services, which contains a VAT adjustment, should show VAT at the rate in place at the time the original invoice was issued.

Business Taxes – Service to Support Compliance

- National Employer Helpline
 - Volume of contact
 - My enquiries
 - Guidance documentation on schemes
 - Processing TWSS refunds
- Business Taxes Phone Service
 - My enquiries
 - Opening hours

Business Division – Audit Compliance Activity

- TWSS Compliance
- PAYE modernisation
- Profiled and segmented the case base
- Legacy Cases
- Mineral Oils
- VAT Fraud
- Sectoral projects

ITI & Revenue Branch Network – Medium Enterprises Division Update

Anne Dullea – Principal Officer – Agri Health & Tourism branch

2 September 2020

Topics

- MED Structure
- MED Priorities
- RTS
- EWSS
- Brexit



Orla Fitzpatrick – Assistant Secretary

Accounting Legal
and HWI

Karen Drake PO

Agriculture Health
& Tourism

Anne Dullea PO

Construction
Maurice Priestley
PO

IT Science &
Finance

Breda McCarthy PO

Manufacturing
Ciaran Toohey PO

Motor Transport &
Utilities

Paul Kennedy PO

Orla Fitzpatrick – Assistant Secretary

Non-Resident
Online Business
Enda Malone PO

Public Admin
Nuala Flynn PO

Wholesale &
Retail
Anne P Byrne PO

RTS
Brendan Kelly PO

Divisional Office
Angela
McDonald PO

MED Priorities



Compliance



Service for Compliance



TWSS & EWSS



Groups

RTS

TDM 37-00-00a

Must specify doubt

Letters of Comfort – Limited circumstances

No Advance Opinion

Form RTS1A

Operating EWSS

Flat rate subsidy

Paid to eligible employer
based on eligible employee
Gross Weekly Wage

Pay Frequency other than weekly

Calculate Gross Weekly
Wage/No. of insurable weeks

Gross Wage

Includes notional pay before
deductions

Excludes non-taxable
benefits

Normal payroll PRSI/PAYE
process

EWSS indicator

'Other Payments' with a
value between Zero and 1 to
indicate subsidy request.
NOT ON PAYSIP

Return filing

Submissions to be made by
return filing date of relevant
month i.e 14th of following
month

Multiple employments

Each employer makes a claim
in own right

Proprietary Directors

On payroll 1 July 2019 to 30th
June 2020
Election by one employer

EWSS Important Points

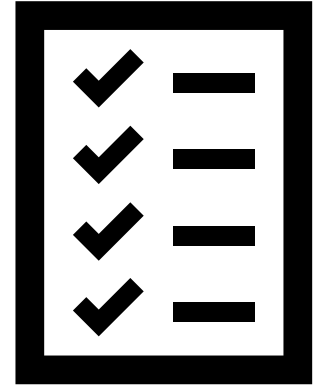
Tax Clearance

Register pre first pay date

Monthly Eligibility Review

Updated Guidelines

Stop J9



Brexit

Transitional Period to 31 December 2020

Customs Formalities from 1 January 2021

- Goods in, out, through UK (excluding NI)
- Obtain EORI number
- Know who will complete Customs Declaration
- Apply for Customs Authorisations where necessary



[Revenue.ie/Brexit](https://revenue.ie/Brexit)

ITI & Revenue Branch Network - Collector-General's Division Update

2 September 2020

**Pat O'Shea
Leonard Burke**

- Division Structure
- Debt Warehouse Facility for Covid 19 Liabilities
- 3 % Reduced Interest rate Phased Payment

Arrangements for other tax debts

- Tax Clearance
- Pay & File

Collector-General's Division

Joe Howley
Collector General

Paddy Purtill
Principal

Human Resources
Insolvency
Specialised
Enforcement
Debt Management
Divisional Hub
Dublin

Katie Clair
Principal

Management
Information
Systems
VAT Repayments
(Registered &
Unregistered)
Collector General's
Customer Service
Contact Centre
Debt Management

Eddie Horgan
Principal

Debt Management
(including Large
Cases)
Crest
Services and
transactions Taxes
Divisional Hubs
Nenagh, Listowel

Leonard Burke
Principal

Enforcement
Management
Technical Guidance
Direct Debit
Customer
Processing Services
Debt Management
Divisional Hub
Kilrush

Pat O'Shea
Principal

ICT Business
Developments
Training and
Change
Management
PAYE Employer
Refunds
Debt Management
Divisional Hub
Newcastle West

**Maureen
Murray**
Principal

Payment Services
TRS (Mortgage
Interest Relief &
Medical)
Debt Management

Debt Warehouse Facility for Covid Liabilities

What can be warehoused – General Rule

All VAT and PREM liabilities falling due during the Covid-19 restricted trading period

+

As a minimum liabilities for first two months after return to trading.

Note: Businesses who file and pay on a less frequent basis (Quarterly PREM, Bi-annual and Tri-annual VAT) may be able to warehouse additional liabilities based on their filing pattern.

All SMEs automatically qualify – large businesses on application

A detailed information booklet is available at:

<https://www.revenue.ie/en/corporate/communications/documents/debt-warehousing-reduced-interest-measures.pdf>

The Warehouse Periods

Period 1

- **IDENTIFY** the VAT and PREM that may be warehoused – FILE RETURNS
- Automatic for SMEs (Business and Personal Div.s) – LCD and MED on application.
- End date based on Return to Trading plus next full bimonthly VAT Period.

Period 2

- **PARK** debt at 0% interest for 12 months immediately following Period 1
- Business must file and pay current taxes.
- Business can make payments against warehoused debt (no obligation).

Period 3

- **REPAY** the warehoused debt in full or by Phased Payment Arrangement.
- 3% Reduced rate of interest over the lifetime of the arrangement.
- Terms will be based on the circumstance of the business.

Filing Patterns

VAT Filing Pattern

Standard

All within Period 1

Four and Six Monthly

If part is in Period 1 then all in

Annual Filer

Y/E Feb to end Period 1+1 mth

PREM Filing Pattern

Standard

All within Period 1

Quarterly

If part is in Period 1 then all in

Annual

All of 2020

Pets Corner

Return to trading in June 2020

Monthly PREM and Bi-monthly VAT

**Period 1 ends on
31 Aug**-(Jul/Aug VAT)

Resumes mid Jun so
Jul/Aug (next bi-
monthly) is
included

PREM

All months from Feb
to Aug can be
warehoused.

Note: Jan due in Feb
before Covid - 19

VAT

All bi-monthlies fully
within Period 1.
Jan/Feb to Jul/Aug
i.e. 4 returns
included

Muph's Pub and Grub
Return to trading in July 2020
Monthly PREM and Bi-Monthly VAT

**Period 1 ends on
31 OCT** – (Sep/Oct VAT)

Resumes July so
Sep/Oct (next bi-
monthly) is included

PREM

All months from Feb
to Oct can be
warehoused.

Note: Jan due in Feb
before Covid - 19

VAT

All five returns from
Jan/Feb to Sep/Oct
can be warehoused.

The DIY Store

Return to trading in May 2020

Quarterly PREM and Tri Annual (Four Monthly) VAT

**Period 1 ends on
31 Aug** - (Jul/Aug VAT)

Resumes mid May so
Jul/Aug (next bi-
monthly) is included

PREM

Period 1 ends
during Q3 so all Q3
(to end Sept.) plus
Q1 and Q2

VAT

2nd Tri-Annual
(May to Aug)
coincides with end
of Period1 plus
Jan/Apr

Tasty Bites

Return to trading in July 2020

Annual PREM and Bi-Annual (Six Monthly) VAT

**Period 1 ends on
31 OCT**–(Sep/Oct VAT)

Resumes mid Jul so
Sep/Oct (next bi-
monthly) is included

PREM

Annual filer so all
2020 is
warehoused

VAT

2nd Bi-Annual (Jul to
Dec) all included as
part of Period 1 plus
1st Bi-Annual (Jan to
Jun)

Reduced Interest Rate PPA for Other Debts

Overview of New Reduced Interest Rate

- Introduced under July Stimulus Package
- New Interest Rate of 3% for Phased Payment Arrangements
- Effective from 1 August or date of agreement if later
- Agreement to be in place by 30th September
- Applies to ALL non warehoused debt for ALL taxes.
- Apply online via ROS
- When it's gone its ~~gone~~ 10%

How to Apply

- PPA available from ROS landing page
- Ensure all returns are filed – otherwise you cannot proceed
- Specify down payment and number of repayments
- You will be presented with the schedule of repayments – you can change your selection before proceeding.
- Supporting documentation will be requested if required
- Sign and submit

Example of Possible Savings – VAT or PREM

Commencement	Term	Down Payment	€10,000	€20,000	€30,000	€40,000	€50,000	€60,000	€70,000
Start 7th Sep2020 for Nov/Dec 2019 VAT	36 Months	€100	€1,078	€2,155	€3,233	€4,310	€5,388	€6,465	€7,543
Start 7th Sep2020 for Nov/Dec 2019 VAT	48 Months	€400	€1,382	€2,763	€4,145	€5,527	€6,909	€8,290	€9,672
Start 7th Sep2020 for Nov/Dec 2019 VAT	60 Months	€400	€1,718	€3,437	€5,155	€6,874	€8,592	€10,311	€12,029

Example of Possible Savings – IT or CT

Commencement	Term	Down Payment	€10,000	€20,000	€30,000	€40,000	€50,000	€60,000	€70,000
Start 7 th Sep 2020 for 2018 IT	36 Months	€100	€769	€1,538	€2,307	€3,075	€3,844	€4,613	€5,382
Start 7 th Sep 2020 for 2018 IT	48 Months	€400	€986	€1,972	€2,958	€3,944	€4,930	€5,915	€6,901
Start 7 th Sep 2020 for 2018 IT	60 Months	€400	€1,226	€2,452	€3,678	€4,905	€6,131	€7,357	€8,583

Benefits

- Qualify for Tax Clearance where debt is in a PPA
- Meets the tax clearance requirement of
 - Employment Wage Subsidy Scheme (EWSS)
 - Stay and Spend scheme providers
- Flexibility on application on downpayment and repayment term
- Additional flexibility during repayment term depending on business needs in relation to deferral and payment breaks

A detailed information booklet is available at:

[Debt warehousing-reduced interest measures](#)

eTax Clearance

- A business or an individual who was tax cleared as of 13th March 2020 retains that status.
- Applications for tax clearance should be made through the secure MyEnquiries via MyAccount (Individual) or ROS (Business)
- Non e-enabled customers can apply for a Tax Clearance Certificate by completing a Form TC1 available at [applications for non e-enabled customers](#) or by contacting 01 – 7383663
- Completed forms or any queries should be addressed to:
Customer Services Unit,
Collector-General's Division,
Sarsfield House, Francis Street, Limerick. V94 R972
Or Phone - Tel: 01 -7383663 for assistance when applying.

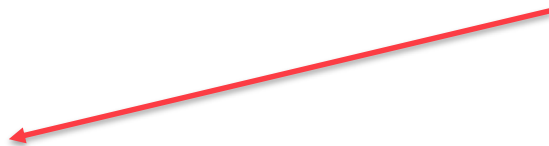
eTax Clearance

No current Tax Clearance Certificate

The screenshot displays the Revenue eTax Clearance portal. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo are navigation links for 'GAEILGE', 'ENGLISH', and 'ROS HELP', and a user profile icon with 'MS TEST CASE' and 'EXIT' options. Below the logo is a horizontal menu with buttons for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area features a message: 'No current tax clearance certificate.' Below this is a section titled 'My Frequently Used Services' with an 'Add a service' button containing a plus sign and an upward arrow. Underneath is a search box labeled 'MyEnquiries'.

eTax Clearance

Tax Clearance Issued



The screenshot shows the Revenue website interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right are language options: 'GAELGE', 'ENGLISH', and 'ROS HELP', along with user options: 'MS TEST CASE' and 'EXIT'. Below the logo is a navigation bar with buttons for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area displays the message 'No current tax clearance certificate.' Below this is a 'My Frequently Used Services' section with an 'Add a service' button and a list containing 'MyEnquiries'.

Tax Clearance - Real Time Results

Once an application for Tax Clearance is made on line, the result is provided to the applicant in “Real Time”.

3 possible outcomes -

- Tax Cleared - Certificate issues with TCAN
 - Under Review - Revenue reverts once review is carried out (1-2 days)
 - Refused - Refusal reason is specified
-
- If you require a paper copy of either the electronic tax clearance certificate or refusal reasons, both can be printed from the results screen at that time or at a later stage using the View, Print, Save option in ‘Manage Tax Clearance’.

Once the customer clicks on the Inbox document it displays the Tax Clearance Application Result.

Tax Clearance Issued



Tax Clearance Application Result

Tax Clearance Certificate Issued

We confirm that your tax affairs are in order, and you have been issued with a tax clearance certificate. Confirmation of this has also been sent to your Revenue Record.

In order to confirm to a third party that you have a tax clearance certificate, you will need to provide them with your PPSN/tax reference number and the tax clearance access number below.

Applicant Name: **Test Case**

Applicant PPSN/Tax Reference Number:

Access Number:

Please note that in order to retain your tax clearance certificate you need to continue to keep your tax affairs in order. Revenue will review your tax affairs periodically and will rescind your tax clearance certificate if your tax affairs are not in order at any stage.

If you would like to View/Print/Save your current eTax Clearance status please select the Manage Tax Clearance service from your list of services.

Close >

Tax Clearance Under Review



Tax Clearance Application Result

Tax Clearance Application Under Review

Your application for a Tax Clearance Certificate is **Under Review**.

If your tax affairs and those of all connected parties are fully up-to-date you should get confirmation of tax clearance over the next few days.

If your tax affairs or the tax affairs of any connected parties are not up-to-date your application will be refused. Details of the reason/s for refusal will issue to your Revenue Record in the coming days.

Applicant Name:



Applicant PPSN/Tax Reference Number:



Application Reference ID:



Please note that this is not a Tax Clearance Certificate.

If you wish to contact Revenue in relation to your application, you will need to reference either your PPSN/Tax Reference Number or your Application Reference ID.

 Print

Close >

Tax Clearance Refused



Tax Clearance Application Result

Tax Clearance Application Refused

You have not met the requirements for tax clearance under Section 1094 and/or 1095.

More Information:

In order to obtain a Tax Clearance Certificate you will need to ensure that all issues identified in the above sections are addressed.

If you would like to View/Print/Save your current eTax Clearance status please select the Manage Tax Clearance service from your list of services.

Close >

Tax Clearance

- Director details are required - *Name, % of Shareholding, PPS Number*
- Tax Debt Periods that are with an Enforcement Agency e.g. the Sheriff
- *Where assistance is required with the application contact can be made with the Collector-General's Office*

Contact points for assistance with Tax Clearance

Telephone 01 - 7383663 9.30am - 1.30pm

MyEnquiries

Information is also available on www.revenue.ie

Pay and File 2020

Pay and file dates are ;

- 31-10-20 for customers filing a paper Form 11
- 12-11-20 for customers filing on ROS
- Debit card and credit card Payment Line is available where customers wish to make a payment by card direct to Revenue

Tel 01-7383665

- Online banking payment option from the ROS payment screens is no longer available

Panel Discussion, including Q&A

Chair: **Sandra Clarke**, *incoming Irish Tax Institute President*

Panel:

- **Colm Browne**, *Irish Tax Institute Council Member & Chair of the Institute's MED Branch*
- **Leonard Burke**, *Principal Officer, Collector General's Division, Revenue Commissioners*
- **Anne Dullea**, *Principal Officer, Medium Enterprises Division, Revenue Commissioners*
- **Aisling McEvoy**, *Principal Officer, Business Division, Revenue Commissioners*
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