

March 2021

AGENT COPY

Income Tax Return

1st Jan 2019 – 31st Dec 2019

Dear Sir / Madam,

Your client has been advised:

That the Self-Assessment deadline for filing their 2019 Income Tax return (Form 11) has passed and while Revenue understands the unprecedented situation facing taxpayers as a result of the COVID-19 pandemic, taxpayers should continue to file their tax returns. This position applies even if the payment of the resulting liabilities in whole or in part, is not possible. Where, due to COVID-19, key personnel that compute tax returns are unavailable, the relevant return should be submitted on a 'best estimate' basis.

Also, that as a result of the failure to file their 2019 return, they will not be able to avail of the 'debt warehousing' arrangements introduced by Government in respect of PAYE and VAT liabilities that have arisen due to COVID-19 related trading restrictions. Further information regarding the 'debt warehousing' arrangements is available at:

<https://www.revenue.ie/en/corporate/communications/documents/tax-debts-warehousing.pdf>

Please now file the outstanding Form 11 return using the Revenue Online Service (ROS). If you need to contact Revenue in relation to this matter, including confirming a timeline for any corrections to a 'best estimate', please contact us via MyEnquiries.

Yours faithfully,

Branch Manager