

Date:

Ref No.:

Dear Sir/Madam,

The operation of PAYE by you in the current year, in your capacity as an employer, has been selected by Revenue for a compliance check. A Revenue officer will call to your place of business on XXXXXXXX at XX.XX AM/PM and will show his/her identity card on arrival.

During the visit the officer will:

- discuss your payroll system, the controls and checks in place to assure compliance with PAYE Regulations and readiness for the modernisation of PAYE in January 2019;
- examine the following areas of possible concern to Revenue:
 - the operation for all employees of the most up to date certificates of tax credits and standard rate cut of point (known as a Form P2C) issued by Revenue;
 - correct statutory deductions (income tax, PRSI and USC) on the payment of emoluments to directors and employees;
 - availability of an Employee Register, as required under Regulation 8 of the PAYE Regulations, and notification of the commencement of all employments to Revenue;
 - availability of a valid Personal Public Service Number (PPSN) for all employees on payroll;
 - application of the emergency basis of tax when required and
- examine books and records, as required.

The visit may include an examination, using e-audit techniques, of the wages, salary and expenses records held on and processed by computer systems. Data downloads may be required to ensure the accuracy of the returns submitted.

If necessary, additional information and records in respect of 2016 and 2017 operation of PAYE may be requested, specifically relating to taxation of payments from the Department of Employment Affairs & Social Protection.

Please note that this enquiry is a Profile Interview (not a notification of a Revenue Audit) and does not restrict your right to make an Unprompted Qualifying Disclosure. The conditions for making a Qualifying Disclosure are set out in the 'Code of Practice for Revenue Audit and other Compliance Interventions' which is available at www.revenue.ie/en/practitioner/codes-practice.html.

Following this review, a recommendation may be made as to future action to assure compliance with PAYE Regulations, collection of any identified PAYE liabilities (income tax, PRSI and USC) including statutory interest and possible imposition of penalties, under Sections 987 and 1077E of the Taxes Consolidation Act, 1997.

This visit is also an opportunity for you to clarify any issues that you may be concerned about in regard to the operation of PAYE, especially in the context of the PAYE Modernisation changes being made for 2019.

If you require clarification in relation to the foregoing, please contact XXXXXXXX at XXX XXXXXXXX.

Yours faithfully,

District Manager