

In all correspondence please quote:

Customer Number:

Notice No:



Office of the Revenue Commissioners
Collector-General's Division
Sarsfield House
Francis Street
Limerick
V94 R972

Enquiries: 01 7383663

Date

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Important Information: Debt Warehousing Scheme

Dear Sir/Madam,

I am writing to advise that the Debt Warehousing Scheme remains available to support businesses impacted by COVID-19 related trading restrictions. Under the scheme, businesses can temporarily 'park' certain tax debts on an interest free basis while trade is impacted by COVID-19 restrictions.

The key qualifying criteria for the Debt Warehousing Scheme require that all tax returns must be filed, even if the liability cannot be paid or there is no liability, and that current taxes are paid as they fall due once restrictions are lifted.

According to Revenue's records, you have outstanding tax returns which are listed overleaf for your information. **These outstanding returns must now be filed within 21 days of the date of this letter.** If the returns are not filed within the 21 days, you will become ineligible for the Debt Warehousing Scheme and lose entitlement to the reduced 0% and 3% interest rates and to tax clearance certification.

It is very important to understand that tax clearance is a key eligibility requirement for both the Employment Wage Subsidy Scheme (EWSS) and the Covid Restrictions Support Scheme (CRSS) of which you are a recipient. If the outstanding tax returns are not filed within 21 days, your tax clearance will be rescinded, and you will not be eligible for the EWSS or CRSS and future payments of the EWSS and CRSS will cease.

You are therefore strongly advised to take immediate action to file your outstanding returns and to file future returns as they fall due so that you can continue to benefit from the Debt Warehousing Scheme, the EWSS and the CRSS.

Detailed information regarding the Debt Warehousing Scheme, including a list of frequently asked questions (FAQs), is available on the Revenue website at www.revenue.ie under the **COVID-19 information and advice** section.

Please feel free to contact Revenue through the MyEnquiries service or at telephone number 01-7383663 if you wish to discuss these matters further or if you need any additional advice or assistance.

Yours sincerely,

Joseph Howley
Collector-General

Outstanding Returns for non-COVID-19 Tax Periods

Reg No	Description	Period	Due Date

Note: Outstanding returns may include returns currently pending

Outstanding Returns for COVID-19 Tax Periods

Reg No	Description	Period	Due Date

Note: Outstanding returns may include returns currently pending
 PTL (Preliminary Tax) is pending and this Income Tax return is not due until Oct 21

COVID-19 Tax Periods Already Filed/Warehoused

Reg No	Description	Period	Due Date	Category	Balance Due €
Total:					