

IMPORTANT NOTICE

Corporation Tax Return (CT1) for the period ended 31 December 2019

Dear Secretary,

I note from Revenue's records that your company appears not to have filed a Corporation Tax return (CT1) for the above period and the deadline has now passed.

Revenue appreciates that the COVID-19 pandemic has caused unprecedented challenges for businesses. Nonetheless, businesses are required to continue to file all tax returns on time. If your company is experiencing difficulties finalising the necessary information required to complete the CT1 return due to the COVID-19 pandemic, you should file on a 'best estimate' basis. If your return is completed on a 'best estimate' basis it is important that you confirm a timeline for correction.

Revenue has put a range of measures in place to support taxpayers at this difficult time. For details of these arrangements please refer to the COVID-19 portal on our website at:

<https://www.revenue.ie/en/corporate/communications/covid19/index.aspx>

It is important to note that businesses will not be able to avail of the 'debt warehousing' arrangements being introduced by Government in respect of PAYE and VAT liabilities that have arisen due to COVID-19 related trading restrictions if there are any outstanding tax returns. 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 CT1 return using the Revenue Online Service (ROS). If you are required to file Financial Statements in iXBRL format but have difficulty in doing so due to COVID-19 related disruption, please file the return now and submit the iXBRL Financial Statements as soon as possible afterwards.

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