

FINAL WARNING
Temporary Wage Subsidy Scheme (TWSS) Compliance Check

Dear Customer,

Revenue has previously written to you on several occasions, between October 2020 and February 2021 regarding your entitlement to the Temporary Wage Subsidy Scheme (TWSS). This compliance check requested basic information about how COVID-19 related restrictions negatively impacted your business. It also requested that you supply sample payslips confirming that subsidy payments were made to your qualifying employees. This information is required to verify your business' entitlement to the scheme from which you received subsidies amounting to €xxxx.xx.

Our records indicate that you have so far failed to provide the information requested. Unless you rectify the position by 17 May 2021, the entire funds received by you under the TWSS will be deemed a 'relevant tax' in accordance with section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 and become repayable from the date paid. The collection process to recoup the funds will involve issuing a Notice of Assessment to you for €xxxx.xx and applying the provisions of the Income Tax Acts to collect the outstanding liability.

You now have a final opportunity to provide the outstanding information and avoid recoupment of the TWSS paid to you.

Please submit the outstanding information through 'MyEnquiries' (which you can access from ROS), using the following headings:

'Enquiry Relates to': TWSS Compliance

'More Specifically': Compliance Response

I must also advise you that an outstanding liability on foot of a Revenue Notice of Assessment will affect your tax clearance status and consequently your entitlement to avail of other Government support schemes including the Employment Wage Subsidy Scheme (EWSS) and the Covid restrictions Support Scheme (CRSS).

Yours faithfully,
Branch Manager