

IMPORTANT NOTICE

Corporation Tax Return (CT1) for the period ended 30 June 2020

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 continues to cause 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 of the return via MyEnquiries.

Revenue has put a range of measures in place to support taxpayers through the ongoing pandemic related difficulties. 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>

These measures included the temporary suspension of the application of surcharges and the restriction of reliefs in relation to the late filing of CT1s and associated iXBRL accounts, where required. You should note that this suspension ended on 30 June 2021 and late filings after that date will be liable to surcharge and restriction of reliefs as appropriate.

It is also important to note that businesses will not be able to avail of debt warehousing arrangements 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>

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