

300882/20

11 November 2020

Mr. Peter Vale,  
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Dear Mr. Vale

The Chairman has asked me to write to you regarding your recent letter on behalf of CCAB-I concerning the Pay & File deadline for self-assessed taxpayers (Form 11 return), the Temporary Wage Subsidy Scheme (TWSS) compliance checks and the reconciliation process for the TWSS.

Regarding the Pay & File deadline, the statutory date for filing the 2019 Form 11 return, paying any outstanding balance for that year and paying preliminary tax for 2020 was 31 October 2020. In line with usual practice, this date was initially extended by Revenue to 12 November 2020 for taxpayers who both file and pay using the Revenue Online Service (ROS). Revenue further extended the date to 10 December 2020 to assist taxpayers and tax agents experiencing difficulties arising from COVID-19 related restrictions. Once taxpayers and tax agents file and pay by this extended date, no surcharges will apply.

While it is not possible to extend the date beyond 10 December 2020, you can be assured that Revenue will adopt a pragmatic approach to the application of surcharges in circumstances where a taxpayer or tax agent is unable to make the deadline due to COVID-19 related restrictions. Where such difficulties arise, it is important that the taxpayer or tax agent contacts Revenue as early as possible so that alternative arrangements can be agreed.

Regarding TWSS compliance checks, the Emergency Measures in the Public Interest (Covid 19) Act assigned responsibility for the scheme to Revenue, including ensuring that the very significant public funds invested, which amounted to almost €2.9Bn, were only allocated to employers who fully met the eligibility criteria and that the amounts claimed were properly passed on to eligible employees.

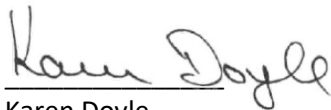
In exercise of our responsibility, Revenue has since June 2020, engaged in a programme of compliance checks on all participating employers. The requirements of the compliance checks are very straightforward and do not include any detailed tax information. The information requested only includes confirmation of eligibility by reference to the decline in turnover in Quarter 2 of 2020 and samples of payslips confirming the payment of TWSS money to employees. Revenue considers that employers who availed of the scheme should have that information to hand and this was why the 5-day turnaround was considered appropriate. Any employers or tax agents requiring additional time were facilitated once

they made direct contact with Revenue and confirmed when the information would be available. The routine nature of the information sought has enabled most employers to respond very promptly and to date checks have been satisfactorily completed in respect of some 70% of cases.

Regarding TWSS reconciliation, I can confirm that the information is required for two important purposes, finalising and reconciling the TWSS payment position for employers and providing certainty to employees regarding their year-end tax position. This work is ongoing and at this point most employers or tax agents have provided the required subsidy paid data. Revenue accepts that COVID-19 related restrictions has delayed responses from some employers and tax agents and discussions are ongoing to ensure the required information is received as quickly as possible. Revenue is satisfied that the reconciliation process will be completed on schedule and we will continue to engage with any employers and tax agents experiencing COVID-19 related delays.

I trust this clarifies the matters.

Yours sincerely,

A handwritten signature in cursive script that reads "Karen Doyle". The signature is written in black ink and is positioned above the printed name.

Karen Doyle,  
Private Secretary.