



17 October 2008

Mr. Jim Ryan
President
Irish Taxation Institute
South Block
Longboat Quay
Grand Canal Harbour
Dublin 2

Dear Mr. Ryan,

Thank you for your letter of 6 October 2008 concerning a number of issues that have been raised by the Irish Taxation Institute's (ITI) members in relation to the administration of the tax collection system.

By way of context for my response to the specific issues you raised, I would like to briefly comment on Revenue's approach to tax collection matters and in particular on our overall compliance and debt management approach.

Revenue's primary goal is to ensure that all taxpayers and businesses meet their tax and customs obligations in a timely fashion. A delay in collection of the revenues due impacts on the level and timeliness of financial resources available to the Government and facilitates those who, by withholding tax payments and using those monies to improve cash flow, attempt to gain unfair competitive advantage. Revenue expects, therefore, that taxpayers and businesses organise their financial affairs to ensure that they pay their tax debts on time. We promote and support voluntary compliance by facilitating taxpayers and businesses in meeting their obligations in as easy a way as possible through providing a quality customer service. In that context, we have delivered very significant information and communications technology based solutions to simplify

