



**The Irish Taxation Institute,
Longboat Quay,
Grand Canal Harbour,
Dublin 2.**

19th January 2010

Dear Cora,

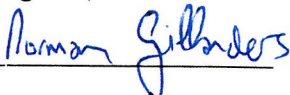
A Very Happy New Year to you and to all at the Institute.

I refer to your letter of December 4th 2009.

I have asked the Regional Assistant Secretaries to take into account the damage done to flood-affected businesses in making audit selections and in conducting audits in the coming months. As is customary in Revenue, taxpayers encountering particular difficulties will be considered on their merits. Businesses or their agents should, on receipt of the audit letter, contact their local office immediately to explain why the audit should be deferred.

The Collector General is satisfied that the normal arrangements for handling a tax payment difficulty will cater for any particular difficulty arising for a flood affected business. Early engagement by the business or agent with Revenue is strongly encouraged when the payment problem starts to arise.

Regards,



**Norman Gillanders,
Assistant Secretary.**