



Irish Taxation Institute

Educating, Developing & Representing

4 December 2009

Mr Norman Gillanders
Assistant Secretary
OPED
Revenue Commissioners
Bishop Square
Redmond's Hill
Dublin 2

Dear Norman

I am writing to you in relation to the recent flooding and the impact this may have on affected taxpayers in meeting their tax obligations.

As a result of the flood damage it is likely that some taxpayers will find themselves in genuine difficulty financially in meeting their tax liabilities as they arise. In addition in practical terms records on which tax returns are based may have been lost or destroyed. We would ask that such taxpayers would receive a sympathetic response from Revenue, in particular we would request:

1. A pragmatic approach by Revenue to agreeing a revised tax payment schedule for those who are unable to pay because of flood damage to their businesses.
2. A practical approach where individuals or businesses have difficulty complying with their obligations because records have been lost or destroyed.
3. A sympathetic and pragmatic approach in these extenuating circumstances to the overall liability of taxpayers, including interest and penalties.

You may be aware that HMRC in the UK have established a special Helpline which is open seven days a week. This provides a central contact point for taxpayers experiencing difficulties arising from the flooding. Perhaps Revenue could consider introduction of a similar initiative.

We would encourage Revenue to seriously consider the matters above and invite your response.

Yours truly,

Cora O'Brien
Director