



## **ITI Representations – TALC Collections January 2010**

ITI representatives met with Revenue at TALC Collections on 19 January. Amongst the matters discussed were:

### *1. Returns of CGT Information - Surcharges*

Members may be aware that a return of chargeable gains is required to be filed on 31 October following the tax year in which the chargeable gains arose. (The ROS extended deadline applies to those who both pay and file through ROS). Failure to submit a return on time can result in a surcharge being added to a CGT liability. It has come to our attention that instances have arisen where, in error, CGT return information has been omitted from the Form 11 or Form 12. Revenue are in the process of finalising a policy in relation to the application of surcharges, in particular where the underlying CGT has been paid in full and on time. Taxpayers/agents who have been aggrieved by the application of a surcharge in such circumstances can contact the Districts in question.

### *2. ROS Improvements*

Revenue hope to have Form 46G available on ROS in 2010. It is also intended that there will be a provision to amend Income Tax and Corporation Tax Assessments on ROS. This facility is expected to be rolled out mid-year.

### *3. PAYE Information on ROS*

The P60 template is available for download from ROS. This template can be used by employers for printing P60s for their employees. Where Revenue have details of Pay and PAYE deducted for the previous 4 years, this information is accessible to taxpayers on ROS PAYE and ROS PAYE Anytime. Agents can access this client information on their client record through the ROS Agent's page. We understand that Revenue are to issue an eBrief containing FAQs in relation to this and related matters.

### *4. Collection and Enforcement*

The issues of tax collection and enforcement continue to be discussed at TALC. Revenue reiterated the importance of approaching Revenue early where a taxpayer is experiencing difficulties in meeting their tax liabilities. Revenue's webpage on Tax Payment Difficulties includes details of Revenue's approach to taxpayers with payment difficulties, including the Case Decision Escalation Framework, and the application form which facilitates offset of an awaited statutory redundancy rebate against tax due.

Readers will be aware that this arrangement was put in place to facilitate businesses awaiting a statutory redundancy rebate who are experiencing difficulties meeting their tax obligations as a result of a delay in receipt of the rebate.