



# Irish Tax Institute

*Leaders in Tax*

21 September 2011

Mr Niall Cody  
Planning Division  
Revenue Commissioners  
Bishop's Square  
Redmond's Hill  
Dublin 2

Dear Niall

## **CAT Pay and File Deadline**

Further to the Main TALC meeting last week, I am writing to seek Revenue clarification on several issues relating to the CAT Pay and File Deadline of 30 September.

It would be helpful if these matters could be published in an e-Brief, as there is uncertainty amongst advisers and taxpayers about them at the moment.

### **1. CAT payment options**

Revenue agreed at TALC that CAT and stamp duty payments could be made by Electronic Fund Transfer (EFT) in cases where an agent does not operate a client bank account. This is an interim solution and will remain in place until such time as agents can make the relevant payment by RDI.

The Revenue website still states that agents using ROS Digital Certificates must pay by Laser card and it only allows EFT payment for non-residents paying from abroad. We would like to see this position clarified by e-Brief.

### **2. Filing CAT returns on-line**

We have notified the ROS team in Revenue that members filing returns under their Agent Certificate have been experiencing difficulties in filing on ROS. In such cases

ROS will not always allow a return to be uploaded in the normal manner. Members had been advised of a multi-step workaround by the ROS Helpdesk to allow returns to be filed.

Clarification would be welcome as to whether this matter has been resolved as it could delay the filing of returns.

### **3. “W” numbers**

Taxpayers who hold a “W” PPS number must apply to the Department of Social Protection for a replacement number because the ROS CAT system will not accept the W number.

We understand from members that there is currently a backlog of a number of weeks to obtain a replacement number. Whilst this is a matter for the Department of Social Protection, it may delay the filing of CAT returns.

Where a taxpayer is unable to file through ROS on time due to a delay in receipt of a replacement number, we request that they would not be subject to a surcharge for filing a late return.

### **4. The 30 September deadline**

There is some confusion amongst taxpayers about the 30 September deadline. Some taxpayers think that the CAT deadline is still aligned with the income tax deadline of 31 October. Individual letters and forms issued by Revenue with the 31 October deadline have contributed to the problem, despite the e-Brief that was subsequently published on 17 August.

In relation to the deadline, the Institute requests:

1. That an extended deadline be granted to those who pay and file CAT on ROS, as is granted for income tax; and
2. Where a taxpayer, in good faith, makes the relevant return by 31 October, they would not be subject to a surcharge.

Given the impending deadline of 30 September, we urgently request a response to the above matters and ideally by Monday 26 September.

Yours sincerely



Cora O'Brien  
Director