

1. State the name of the organisation you represent (if applicable).

Coillte

2. Who are you:

Other - please specify

Commercial Semi-State Company

3. Are you making a submission in relation to the proposals for a:

Both DW & SP (for tax professionals, representative bodies, RCT middle principals)

4. Please tick the sectors that apply to you:

Forestry

Forestry

Forestry

5. After reading about the proposed new eWHT system, how would you describe your overall reaction?

Somewhat negative - I have some concerns about aspects of the proposal

6. What aspects of the proposed model appeal most to you, and why?

Prepopulated Returns , Removal of Contract Notification requirement and the automation of flows between ROS and our systems . This will remove a lot of the existing manual aspect of administration especially for RCT .

7. What concerns or reservations do you have about the proposed approach?

(a) The cash flow impact for our Sub-Contractors who nearly all fall under the RCT guidelines as they operate in the Forestry sector most of who currently in the existing system have a RCT rate of 0% , The Proposal to introduce a new flat rate for these companies will have a negative impact on their cash flow and could lead to increased costs for Principal Contractors like Coillte. Sub-contractors would need

to get sufficient time to put revised cash-flow arrangements in place to be able to accommodate the changes brought in by eWHT . (b) Coillte already use " Web Services " to implement real time flow of data between our financial system " Agresso " and ROS. The proposal to develop a suite of APIs to implement eWHT will have to take into account the difficulty, cost and time involved to adapt , test etc. our existing financial systems to facilitate the Implementation. Note most state bodies who implement RCT and PSWT use Agresso including Local Authorities, Universities and Semi-State companies like Coillte and the existing software will have to be adapted and tested to accommodate the change . The main point here is that there should be sufficient time allowed to ensure all aspects of the new suite of APIs are fully tested and working before " Go-live " deadline (c) It is unclear how the new eWHT will be able to accommodate corporate and non-corporate entities and self employed individuals who are not registered for tax in Ireland .

8. The proposed eWHT model seeks to expand withholding tax to payments to service providers where a suitable withholder exists. How do you feel generally about this type of expansion?

No Issue with this as long as any expansion to service providers is clear so Designated Withholder (DW) like Coillte are clear that this service falls under the eWHT guidelines.

9. In relation to PSWT specifically, this currently applies to payments made by state and semi-state bodies for certain services. Do you have a view on how it is targeted and if the types of payments it applies to should be reviewed?

In general the services that fall under the existing ePSWT system are relatively clear to identify especially for corporate and non -corporate entities . It can be difficult at times to identify if PSWT applies to self-employed individuals

10. Please indicate if you currently operate:

Professional Services Withholding Tax (PSWT)

Relevant Contracts Tax (RCT)

11. From the perspective of a DW, how does the current application of PSWT and/or RCT impact on your business operations?

Coillte as the Forestry Semi-State company engage approx 200 subcontractors where RCT is applied to their payments and we also applied PSWT to approx 230 Suppliers in 2025 so this does have a big impact on our business operations

12. If you are a Platform Operator, does your organisation have any experience of applying taxes to transactions, for services operating on your platform, in other jurisdictions? If yes, please provide information of the jurisdiction and details of the tax.

13. From the perspective of a DW, what are your views on the application of RCT and/or PSWT, as the case may be?

Coillte as a Principal contractor has applied RCT and PSWT for many years now and have developed their systems to ensure automatic real time flow of data between our financial system Agresso and ROS and in general this has worked well . RCT for non-domest

14. What is your understanding of the withholding tax model of tax collection of RCT and PSWT and why it is applied to payments?

My understanding is the withholding tax model for collection of RCT and PSWT is to ensure all companies and self-employed individuals pay any taxes due as payments are made to ensure all tax liabilities are collected in a timely and efficient manner

15. The proposal aims to embed eWHT processes directly into accounting, payroll, or other business management systems. How beneficial do you think this would be for your business?

Coillte already has software embedded in all of its core systems to facilitate the application of eRCT , ePSWT and eTCC (Tax Clearance) we had no choice but to automate these processes due to the large volume of contracts involved . We welcome any further automation here but would highlight that any changes will require time , costs and effort to fully test

16. In your view, what opportunities could embedding eWHT within natural business systems create for your business or the wider industry?

It should have a benefit to the wider industry but it will take time for sub-contractors and self employed individuals to move their systems to this new eWHT before the benefits are fully seen

17. What challenges do you think your business might face in adopting this embedded within natural systems approach?

The main challenges I see for businesses will be cash flow implications especially for Sub-contractors currently on a RCT rate of 0% where now a standard flat rate deduction will apply to all payments and the cost and time for companies to put in place or adapt software to facilitate eWHT

18. What is the estimated number of payments that you make to SPs each month?

280 RCT (200) PSWT (80)

19. Do you currently use software for processing payments and or managing the finances of your business? If so, what packages do you use?

We currently use a bespoke contracts system called BRM Contractor to manage our contracts and our financial system is Agresso . We currently use " Web Services" which automatically sends data from Agresso to ROS to facilitate RCT and PSWT deductions in re

20. Are you an employer for PAYE? If so, which software package do you use to report payroll taxes to Revenue?

Yes , we use Access People XD (core)

21. Please indicate if you currently receive payments which are subject to deduction of:

Professional Services Withholding Tax (PSWT)

22. Where you are currently subject to PSWT and/or RCT, how does the current application of withholding taxes impact on your business operations?

We have very few payments where PSWT is deducted from our payments so the impact from a payments receivable viewpoint is low

23. From the perspective of a SP, what are your views on the application of RCT and/or PSWT, as the case may be?

24. What is your understanding of the withholding tax model of tax collection of RCT and PSWT and why it is applied to payments?

My understanding is the withholding tax model for collection of RCT and PSWT is to ensure all companies and self-employed individuals pay any taxes due as payments are made to ensure all tax liabilities are collected in a timely and efficient manner

25. Where you are an SP operating as a corporate/partnership or other entity, do the current rates that apply to PSWT and RCT reflect your actual liability on the income received?

26. The proposal aims to embed taxation directly into how you get paid by the DW. How beneficial do you think this would be for your business?

27. Where you are an SP operating as an individual worker, the proposal aims to implement personalised deduction rates (PDR), which means you will pay tax on your income as you go, similar to how employees are taxed under PAYE. What impact do you think PDR will have on your cashflow and financial management?

28. Do you think this new regime, including the PDR will have a positive effect on your end of year Income Tax return filing and preliminary tax payment obligations?

29. The accuracy of PDR is improved by the regular reporting by you to Revenue of your income and business expenses. How likely are you to report your income and expenses to improve the accuracy of your PDR?

30. What changes do you expect to have to implement in your business in order to be ready for the proposed eWHT regime?

The main changes would be the upgrade of our existing software to facilitate the introduction of eWHT and engagement with our sub-contractors to ensure the application of a new flat rate of WHT deduction from all payments does not have any negative impact

31. What benefits do you expect the new regime to have on your business processes, costs and delivery of your business services?

There are benefits around the removal of the contract notification process for RCT contracts and the automated monthly and annual returns

32. What would you consider a reasonable timeframe for your business to adapt to the proposed new system?

This is dependent on how quickly our IT service provider are able to build , test and implement the changes needed to our existing systems to facilitate eWHT , A lot of the self-employed individuals and Corporate/non corporate entities will also need to i

33. How confident are you that your business could adapt to the new system within a reasonable timeframe?

It depends on what is a reasonable timeframe, it would be helpful if Revenue could give us an idea as to what timeframe they have in mind and also an indication as to what rate of lower flat rate for WHT is envisaged

34. In terms of the management of your business, which outcomes from this new regime are the most important for you? (Select a maximum of 3)

Reduced administrative workload

Helpdesk or dedicated Revenue contact

Clear guidance for software providers and a testing environment

35. What supports from Revenue would be of most benefit to you in transitioning to the new regime? (Select a maximum of 3)

Training or awareness sessions

Helpdesk or dedicated Revenue contact

Clear guidance for software providers and a testing environment

Clear guidance for software providers and a testing environment

36. Is there anything else you'd like to share about how the proposed eWHT system could best meet the needs of your business or sector?

Helpdesk to deal with day to day enquires where you can talk to someone and get help and guidance and the availability of a test environment to test the real time flow of data from our systems to ROS