

1. Who are you:

Individual/Business

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

Designated Withholder (DW)

3. Please tick the sectors that apply to you:

Construction

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

Neutral/undecided - I need to know more before forming a view

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

As a business acting on behalf of contractors we're keen to see the implementation of a more user friendly streamlined process for management of RCT contract notification and payment notifications.

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

Were concerned the process of managing RCT will become unnecessarily administrative. Ideally the amalgamation of the contract notification process and the payments process into 1 succinct process/portal.

7. 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?

I feel this is a positive addition to the services.

- 8. 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?**

This isn't something that applies to us.

- 9. Please indicate if you currently operate:**

Relevant Contracts Tax (RCT)

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

Currently the process is quite slow, the ROS.ie website isn't very user friendly and this part of the process has an impact on the efficiency of our accounts payable process.

- 11. 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.**

N/A

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

N/A

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

Further training as part of the upgrades to this model would be a brilliant addition to allow administrators to gain a better understanding of RCT & PSWT.

- 14. 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?**

This would be extremely beneficial.

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

We feel it would streamline the process for all involved.

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

Challenges in learning a new system, possible delays in set up and integration to current process' etc.

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

20

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

Sage 50

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

Unknown

- 20. Please indicate if you currently receive payments which are subject to deduction of:**

- 21. Where you are currently subject to PSWT and/or RCT, how does the current application of withholding taxes impact on your business operations?**
- 22. From the perspective of a SP, what are your views on the application of RCT and/or PSWT, as the case may be?**

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

Further training as part of the upgrades to this model would be a brilliant addition to allow administrators to gain a better understanding of RCT & PSWT.

- 24. 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?**
- 25. 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?**
- 26. 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?**
- 27. 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?**
- 28. 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?**

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

Setting aside time for staff training, ensuring we understand the implications of this new regime to the wider business accounting function.

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

We hope this will have a positive benefit in time spend processing RCT contracts and payments through a more streamlined approach.

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

3-6months

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

With the relevant training and support from ROS were fairly confident that this timeframe is achievable.

33. 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

Increased accuracy of information submitted to Revenue

Better visibility and control of information held by Revenue

34. 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

35. 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?

N/A

