

1. Who are you:

Individual/Business

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

Specified Person (SP)

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?

Very negative - I do not support the proposed direction

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

None appeal to me

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

Real time payments mean we pay Tax immediately, although we have to wait to receive payment from our customers. If implemented it will cause a serious cash flow problem to many companies & I feel that will certainly put more companies out of business.

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 don't agree with the proposal, it was cause a cash flow problem in what are already difficult times.

- 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?**

I do not agree to the new proposal.

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

- 10. From the perspective of a DW, how does the current application of PSWT and/or RCT impact on your business operations?**
- 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.**
- 12. From the perspective of a DW, what are your views on the application of RCT and/or PSWT, as the case may be?**
- 13. What is your understanding of the withholding tax model of tax collection of RCT and PSWT and why it is applied to payments?**
- 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?**
- 15. In your view, what opportunities could embedding eWHT within natural business systems create for your business or the wider industry?**
- 16. What challenges do you think your business might face in adopting this embedded within natural systems approach?**

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

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

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

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

Relevant Contracts Tax (RCT)

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

I am familiar with this system now & do not want to see change.

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

System is fine as it is, I do not agree with change.

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

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?

Certainly

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?

No benefit what so ever

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?

it woul have a disasterous impact on our Business

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?

No

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?

The system suits as it is, I would like to see no change.

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

I didn't realise it's been approved and I do not agree to the changes, that is why I have completed this feedback

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

It will cause serious cash flow problems

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

I don't

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

I don't

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)

The most important job in this business is to keep operating in these difficult times

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

Don't change it

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?

It does not suit our business at all

