

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:

Platform economy

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?

Nothing

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

This proposal is an 'own goal' as already being experienced by other countries like NZ, Mexico and Brazil. The admin costs are way too high to continue providing services to Irish businesses and hosts. Small websites like ours do not have capacity to collect, translate, report, pay multiple tourism taxes for each country we represent in the world. Our business in Ireland is too small to warrant investing the massive redevelopment and maintenance costs to fulfil the proposed actions. We, and tens of thousand of websites around the world will simply stop taking bookings for Irish businesses and home owners. A simple look at NZ shows their downturn in tourism when they implemented somewhat similar new sales taxes which caused the world's distribution system to stop selling NZ properties. Your proposal concentrates the choice for Irish businesses into major platforms only and reduces competition for your own constituents.

- 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?**

Administratively cumbersome and expensive for sales organisations.

- 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?**

not our business

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

Professional Services Withholding Tax (PSWT)

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?**

?? no idea

- 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.**

Yes we operate in over 90 countries and our Founder is a Chartered Accountant and former international tax agent. Our company has also taken the EU to court for ViDA related taxes.

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

Awful

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

Don't care. Our job is to sell your country to foreigners - any barriers to reduce that means we place our effort into helping other countries

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?

Won't work in tourism which is the massively complex and no off the shelf packages exist.

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

None

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

You will have to explain to all your citizens why your tourism industry is shrinking from lack of distribution outlets, and paying higher than other countries to counteract increased costs on platforms

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

confidential

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

Self built operating platform

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

No.

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?

Don't care. Our job is to sell your country to foreigners - any barriers to reduce that means we place our effort into helping other countries

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?

Advising Irish hosts that we will stop listing them.

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

None

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

no timeframe is acceptable

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

We have the skills if you wish to pay for the costs of us doing your tax collection job for you.

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

It would be great if Revenue tested their systems before release to be bug free.

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

Cash to pay for new admin costs

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?

Its an own goal as others have found.

