

1. Who are you:

Individual/Business

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

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

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?

Our accounts package currently is streamlined with Revenue when we enter contracts and make payments against subcontractors so I don't see if there is any benefit/change to us.

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

The change in rate & the mention of a flat rate. Does that mean those that maintain their tax clearance are now going to be charged?

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?

More administrative burden

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?

no

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?

Integrated with Revenue already, so it is quite efficient.

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?

Tax avoidance measure

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?

Already integrated in our system

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

Efficiencies & less tax avoidance or if flat rates are applied across the board whether tax compliant or not what is the motivation to be tax compliant?

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

Unhappy subcontractors if rates change and flat rates are going to be applied across the board.

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

Dozens

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

ABM

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

Quantum

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?

We maintain our tax clearance so as to be at 0% rate, will this change with the suggestion of a flat rate?

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

Grand, if we keep up to date with returns and payments we will not be exposed to RCT which is fair. Are we going to be charged a flat rate now with the new system? Do we have to wait until year end to receive this money back. If that is the case it will have immediate repercussions on cashflow.

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

Tax avoidance measure

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?

no

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?

Not helpful if rates are going to be applied to those that are tax compliant already, it will reduce cashflow and the delayed return of funds if we have to wait until year end. This is not clear from the information provided.

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?

Update accounts package

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?

Year

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

Confident

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)

Cashflow is not affected by overpayment

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

Mailshots and guidance on the Revenue website

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?

