

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?

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

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

At the moment none as this is not a positive move for a small entity

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

For small entities how is it positive for them to have to absorb PAYE for a subcontractor

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?

We would always abide by RCT rules for our subcontractors

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?

NA

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?

Not having the ability to change your rate more than twice in a year when you have a very good credit balance sitting there on your account with revenue is extremely unfair and we feel that this should be looked into especially for smaller entities

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.

NA

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

We have no issues with RCT

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

Again we have no issues with RCT and it is necessary

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?

Depending on how this is rolled out, RCT being withheld is fine, if this is changed to make employers actually put subcontractors onto their books as PAYE employees then this is not beneficial to businesses but detrimental

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

Depending on how this is rolled out, RCT being withheld is fine, if this is changed to make employers actually put subcontractors onto their books as PAYE employees then this is not beneficial to businesses but detrimental

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

Higher costs

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

NA

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

NA

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

Collsoft

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?

The restriction of being able to change your deduction rate within the year even with a large credit balance sitting on your account

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

We all know RCT is required but we should be allowed change our rate

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

Again we have no issues with RCT and it is necessary

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?

In our business we always have a credit balance with revenue

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?

This may help more

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?

Time will tell

- 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?**

This is a discussion to have with our accountant

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

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

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

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

- 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

Greater certainty in relation to your tax affairs

- 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?

Guidance will be required

