Dear Sir,

As an accountant engaged in preparing PAYE returns for clients I consider the "PAYE modernisation" issue as anything but modernisation and a copy of what the UK are doing. As I see it a great deal more time will be involved in submitting weekly PAYE details. This will negate the benefits of PAYE computer packages and return us the situation we were in twenty years ago completing manual cards. The cost of this will fall on the taxpayer's agent and I cannot see what practical additional information it will provide Revenue.

Yours faithfully,

Brendan O'Reilly

For Brendan O'Reilly & Co.

**Chartered Accountants**