

**Statement of Practice  
SP5**

**Self Assessment - Due Date for making 1988/89 Tax Returns**

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A copy of Statement of Practice SP5 is attached.

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In recognition of the efforts made by the accountancy profession and other tax practitioners in meeting the additional burdens placed upon them this year by the very successful tax amnesty and in appreciation of the part they have played in the success of the amnesty and the new Self Assessment procedures, Inspectors should take a constructive and considerate approach to cases where the 31 December, 1988 deadline for 1988/89 tax returns is not met.

Any return received on or before Friday 20 January, 1989 should be regarded as satisfying the return filing date requirements provided that the Inspector is otherwise satisfied that the taxpayer has made a genuine effort in 1988 to bring his or her tax affairs up to date and to meet his or her obligations under the new Self Assessment procedures..

**REVENUE COMMISSIONERS,**  
**DUBLIN CASTLE.**  
**19 DECEMBER, 1988.**