

ISSUE 10 - April 1993

Introduction

A new Income Tax/Capital Gains Tax return filing season is with us. The general issue of Return Forms for 1992/93 began during April. However, due to the lateness of this year's Budget, the issue of these returns is likely to continue into May.

Third Party Information returns (forms 46G) for 1992/93 were issued at the beginning of April. Practitioners can get returns from Tax Offices for any clients who may not have received one but have made payments which they are required to return. Forms 46G (Company) will be issued to companies by reference to their accounting periods. Remember, Third Party Information returns are now within the Self Assessment system - full details are contained in the Statement of Practice SP-IT/1/92 issued last November.

Among the items dealt with in this issue of Tax Briefing are

- New Revenue Structures for Audit of taxpayers
- Taxation of Disability Benefit & Occupational Injury Benefit.
- Mortgage Interest Limits for 1993/94
- Limits for Interest Relief on Investment in Quoted Companies
- Changes in VAT rates
- IR£/£Stg. Exchange rates for 1992/93
- List of Agreed Flat Rate Expenses - PAYE
- Directory of Dublin Tax Districts.

Central Revenue Information Office

Revenue's first "one-stop shop" for taxpayers was officially opened by the Minister for Finance, Mr Bertie Ahern, TD, in Dublin on 29 March 1993. The Central Revenue Information Office (CRIO) is located at Arus Brugha in Cathedral Street, which is just off O'Connell Street - as near to the centre of the city as one could hope for.

The opening of this office is an example for the Revenue Commissioners commitment to providing its customers with a quality service. Any taxpayers can now visit the CRIO and get information and assistance in respect of all the taxes, duties and tariffs administered by the Revenue Commissioners. It is the aim of Revenue to have similar facilities throughout the country in the future.

CRIO has been designed to provide a comfortable and welcoming environment while at the same time maintaining confidentiality.

The Office is opened to the public from 9.30 a.m. to 5.00p.m., Monday to Friday, including lunchtime. It deals with personal callers only. Where it is necessary to write or phone regarding a taxpayers' tax affairs, the taxpayer's normal tax office is the appropriate contact point.

In the days following the official opening, the novelty of the Office generated quite an interest as callers came in their hundreds, many to do business, while others just came in for a look!

To coincide with the opening, a new range of information leaflets was also launched. These leaflets are aimed primarily at the taxpayer and are written in non-technical language. They cover tax matters ranging from the various allowances and reliefs to vehicle registration tax and are now available in all Revenue Offices. The range of leaflets is being extended to deal with further matters of interest to taxpayers.

Taxes Central Registration Office

The taxes Central Registration Office has also opened at Aras Bruga alongside the CRIO,. This office deals with registration of taxpayers in Dublin and the surrounding counties. This registration service is being centralised to ensure a quicker and more efficient service for customers including those requiring registration under more than one taxhead.

From now on, any person required to register for Income Tax (except employees), Corporation Tax, Value Added Tax, PAYE/PRSI (Employers) and any person who requires to cancel a registration, can have the applications processed at this office. [While direct application to the Taxes Central Registration Office is more efficient method of registration, persons wishing to register can also of course apply for registration at any other tax office, where the relevant details will be taken and referred to the Taxes Central Registration Office.]

Employees paying tax under PAYE should continue to register at their own PAYE offices.

A service programme, under which an officer will assist newly registered customers by giving guidelines on the correct operation of the various taxes, will also be run by the Taxes Central Registration office.

Practitioners with clients in Dublin and the surrounding counties can send written enquiries regarding registration, completed registration forms, notifications of cancellations of registration etc., to

Taxes Central Registration Office
9/15 Upr O'Connell Street,
Dublin 1,

Telephone No. (01) 874 6821

Personal Callers will be welcome at the

Central Revenue Information Office,
Arus Bruga,
Cathedral Street (off Upr O'Connell ST.),
Dublin 1.

1. Revenue Audit

New Audit Structures in Office of Chief Inspector of Taxes

1.1 General

Practitioners will be aware that, prior to the introduction of Self Assessment, the Office of the Chief Inspector of Taxes was structured by way of taxhead and the various review programmes were divided accordingly. These are not longer appropriate under Self Assessment and, as part of the Office's FORWARD PLAN agreed with staff interests in recent months, new arrangements are now being put in place. In this article we deal with the new audit structures.

1.2 Since the introduction of Self Assessment, the Office of the Chief Inspector of Taxes has been developing a major integrated audit programme which will;

- Improve the efficiency and productivity of overall Revenue resources
- Provide Revenue with a taxation of overview of the various categories of economic activity
- Put in place a systematic information-gathering, recording and analysis procedure, to assist in research and selection
- Encourage taxpayers to view taxation liability as embracing all the taxes
- Present taxpayers selected for audit with an integrated work approach
- Result in a substantial increase in staff engaged in review and investigative work

Single Taxhead Audits will continue but, in future, they will take place only as a co-ordinated part of the overall integrated audit programme in the relevant Audit District/Unit.

1.3 In Dublin therefore, the existing audit and examination operations have been re-organised on a broad sectoral basis.

All of the Dublin Audit Districts will control Audit Programmes in respect of the taxpayers in the sectors for which they have responsibility (A directory of the revised districts is contained in Appendix 1 to this issue of Tax Briefing).

The Audit Programmes will involve:

- All-taxhead audits which will include all taxhead control [i.e. Income Tax / Corporation Tax / Capital Gains Tax, VAT, Employers' PAYE/PRSI, Withholding Tax, Relevant Contracts Tax

- Single taxhead audits of any of the taxes mentioned above, as appropriate. These audits will also entail a consideration of liabilities under the other taxheads
- Close liaison with the Anti-Avoidance and Technical Service Units in the Office of the Chief Inspector of Taxes.

Essentially, the review of all aspects of the liabilities within the various sectors will be subject to the control and scrutiny of the audit districts. The Dublin PAYE Districts, whose audit capacity is being increased substantially, will conduct audits focussing primarily on employers' PAYE/PRSI liabilities. These will be co-ordinated and harmonised with all other audit operations.

Dublin Audit Districts 1 & 2.

In addition to carrying out all-taxhead business audits and single taxhead audits on the same basis as the other Dublin Audit Districts, Dublin Audit District 1 will administer and control Relevant Contracts Tax - including the issue of sub-contractors' certificates etc. for all persons in the Dublin area. Dublin Audit District 2 will audit the major property development cases.

Cork and Limerick Districts are being re-organised on similar lines to the Dublin Audit Districts. Other Districts will have not integrated audit unit fulfilling roles similar to those outlined above.

2. Income Tax

2.1 Taxation of Disability Benefit and Occupational Injury Benefit.

The Revenue Commissioners have issued an information leaflet to employers explaining how the PAYE Regulations have been amended to provide for the effective taxation of disability benefit in the case of employees. The leaflet also sets out the main options available to employers to give effect to the requirement to tax disability benefit. Because of the varying ways in which employers deal with employees who are absent due to illness, it is not possible to set down any single uniform treatment.

However, there are essentially two basic options:

Option 1. Apply "Week 1 / Month 1 Basis" From the second week of illness

This is the primary option and will normally be used by employers using official Tax Deduction Cards in the following circumstances.

- Employee is not paid while absent from work due to illness

Example

Employee earns £200 per week. His tax fee allowances are £65 per week. He become ill and is out of work from week 31 to week 45 inclusive. His employer does not pay him while he is out of work. He receives disability benefit of £53 per week.

Disability benefit is paid without deduction of tax but £53 of TFA is effectively used each week against the benefit and is not available for repayment.

On returning to work in Week 46, his employer will operate PAYE on a "Week 1" basis - i.e.

Pay	£200
TFA	<u>£ 65</u>
Taxable Income	£135

[If the employee so requests, and if appropriate, the Tax Office will advise an employer to restore the cumulative basis.]

- Employee is paid a reduced wage or salary while absence from work

Example

Employee earns £200 per week. His tax fee allowances are £65 per week. He become ill and is out of work. He receives disability benefit of £53 per week and employer reduces his pay by an equivalent amount to £147 per week. From the second week of illness, tax is deducted as follows on a "Week 1" basis:

Weekly earnings	£147
TFA	£65
Deduct for disability benefit	<u>£53</u>
TFA available against PAY	<u>12</u>
Taxable Pay	£135

On returning to work, the "Week 1" basis continues - using a weekly TFA of £65.

Option 2. Apply the normal "Cumulative Basis" where the Circumstances Permit

PAYE may continue to be operated on the cumulative basis as in the following situations (only the first situation will normally be of relevance to employers using official tax deduction cards):

- The employee continues to be paid while out of work due to illness but the employer recoups the disability benefit from the employee. (PRSI & Levies must not be charged on the disability benefit)

Example

Employee earns £200 per week and has a weekly TFA of £65. In week 31 he becomes ill and is entitled to a weekly disability benefit of £53. His employer continues to pay him his full pay but he recoups the £53 disability benefit from the employee.

	Weekly		Cumulative	
	Pay	TFA	PAY	TFA
Week 30	200	65	6,000	1,950
Week 31	200	65	6,200	2,015

PRSI & Levies are confined to the effective net pay of £147 (200-53)

- The Employer includes the disability benefit with the other earnings paid to the employee and taxes it accordingly (PRSI & Levies must not be charged on the disability benefit).
- The employer operates PAYE by reducing the tax-free allowances on a cumulative basis to take account of Disability Benefit and taxes the earnings in the normal way.

Example

The basis figures are as in previous examples. In week 30 the employee is out of work due to illness.

	Weekly		Cumulative	
	Pay	TFA	PAY	TFA
Week 30	200	65	6,000	1,950
Week 31	200	12	6,200	1,962

Note: reduction of TFA commences in the second week of illness.

Long-term Disability Benefit

Individuals in receipt of disability benefit for 12 months or more will be taxed in the same way as other Social Welfare pensioners - i.e.

- Where they and/or their spouses are in employment or have an occupational pension, the tax-free allowances available against that PAYE source will be reduced by the amount of the disability benefit payable for 1993/94. **Where Revenue is aware that Disability Benefit in this category is being paid, Tax-free allowances for 1993/94 have been reduced accordingly. To avoid the build up of undercharges, persons in receipt of Disability Benefit whose Tax-free allowances have not been reduced as appropriate should contact their tax office.**
- Where they and/or their spouses are assessed to tax through the self assessment system, disability benefit due for 1993/94 must be taken into account as income for assessment purposes.

2.2 Mandating refunds of UK/Irish tax in favour of Irish/UK Revenue

We wish to advise practitioners that this little used facility has been discontinued in relation to claims for refunds received on or after 6 April 1993. In future, any refund of tax will be made directly to the claimant.

2.3 Relief for Interest Paid (Section 34, FA 1974 & Section 8, FA 1978)

Relief is not longer available for interest paid on loans applied on or after 29 January 1992 in acquiring an interest in or in making a loan to a "Quoted Company". Relief for interest paid on loans applied before 29 January 1992 for such a purpose is being phased out.

Practitioners may find the following chart, which sets out the extent to which such interest is allowable, of use:

Investment in "Quoted" Company	% of existing qualifying amount (£2,400 maximum) allowable					
	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98
Before 6/4/89	70%	40%	Relief Ceases			N/A
y/e 5/4/90	100%	70%	40%	Relief Ceases		N/A
6/4/90 to 28/1/92	100%	100%	70%	40%	Relief Ceases	N/A
After 28/1/92						N/A

Investment in "Unquoted" Co. becoming "Quoted"	% of existing qualifying amount (£2,400 maximum) allowable					
	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98
In 1990/91	70%	40%	Relief Ceases			
In 1991/92	100%	70%	40%	Relief Ceases		
In 1992/93	*	100%	70%	40%	Relief Ceases	
In 1993/94	*	*	100%	70%	40%	Relief Ceases

* Unlimited relief is available on interest paid on a loan acquire an interest in or make a loan to an "unquoted company".

2.4 Mortgage Interest Relief 1993/94

The following Chart summarises the maximum allowable interest relief that may be claimed for 1993/94 following the 1993 Budget changes:

Taxpayers whose first mortgage was taken out prior to 6 April 1991

	General Ceiling	Percentage Qualifying	Maximum Qualifying Interest	Restriction	Maximum Allowable Interest
Single Person	£2,500	90%	£2,250	£100	£2,150
Widowed Person	£3,600	90%	£3,240	£100	£3,140
Married Couple	£5,000	90%	£4,500	£100	£4,300

First-time Buyers With a mortgage taken out on or after 6 April 1991

Single Person	£2,500	100%	£2,500	£100	£2,400
Widowed Person	£3,600	100%	£3,600	£100	£3,500
Married Couple	£5,000	100%	£5,000	£200	£4,800

2.5 Tax Treatment of “Geographical Whole time Consultants

Geographical wholetime consultants employed by health boards and certain hospitals under a “common contract” have had their terms reviewed since June 1991. Under the revised contracts these consultants can opt either to retain their private practice fees or not.

Where such consultants opt not to retain private practice fees, they are required to place them in specified proportions in two funds devoted to research and continuing education.

Notwithstanding that these fees are applied in this way, they are income of the individual consultants which is chargeable to tax under Case II of Schedule D.

Capital or revenue expenditure paid out of these funds is similarly dealt with for tax purposes in the normal way.

Where money is paid into these funds by accountable persons (such as the Voluntary Health Insurance Board) withholding tax will be deducted in the normal way.

Consultants should supply their personal RSI number to the accountable person in these circumstances, even though the moneys are paid into a fund.

Individual consultants will be entitled to a credit for any withholding tax deducted from fees attributable to them.

2.6 Stock Relief Claims

Claims for Stock Relief are regularly received from practitioners where the effect of the claim on matters such as losses and capital allowances are not taken into account.

Practitioners should note Section 12(7), Finance Act 1976 which provides that where Stock Relief is claimed:

- Unused losses from a previous year are not available subsequently
- Unused capital allowances for the year of claim, including any capital allowances brought forward and treated as capital allowances for the year of claim, are not available for carry forward to subsequent years.
- Unused capital allowances for the year of claim cannot be used under Section 318, ITA 1967 to create or augment a loss under Section 307 ITA 1967.

The Minister for Finance has announced that the existing Stock Relief provisions are not to be continued beyond 5 April 1993. It is intended that the clawback provisions in relation to stock relief obtained will also be abolished. It is proposed to introduce a new scheme of stock relief for a two year period from 6 April 1994 which will allow farmers a deduction from trading profits equal to 25% of the increase in the value of trading stock over the farmers accounts year. There will be no clawback. The enabling legislative provisions will be contained in the 1993 Finance Bill.

3. Corporation Tax

3.1 Change in Due date for payment of Preliminary Tax

The Minister for Finance announced in the budget, that the due date for payment of Corporation Tax (Preliminary Tax) in respect of all accounting periods ending on or after 1 May 1993, will be 6 months after the end of the accounting period (currently 7 months).

3.2 Completion of Form CT1 (Finance Act 1990)

Capital Allowances

Capital Allowances claimed in respect of motor vehicles, fixtures and fittings, office equipment etc. should be entered at Code S1 Panel 2 of the Form CT1.

Code S3 should be used for other Capital Allowances claims such as for Scientific Research Expenditure and Expenditure on Patent Rights. Where an entry is made at Code S3, the nature of the allowance should be specified.

Manufacturing Relief

Practitioners are reminded that if Manufacturing Relief is being claimed, the amount of the claim should be entered in Panel 16 of the Form at Code R3. As already advised in a previous issue of Tax Briefing (Issue 4, October 1991, paragraph 2.3), it is not sufficient merely to calculate the tax at the reduced rate and enter this amount in the VSA column at Panel 15.

Losses

Where a trading loss has been incurred for the accounting period, an entry of “Nil” should be made in panel 1 of the form CT1 at Code D1. The capital Allowances claimed for the period should be shown at Codes S1, S2 and S3 as appropriate in Panel 2. However, if the company wishes to claim / loss relief for the accounting period under Section 16(2) the amount of the trading loss, plus the Capital Allowances should be entered in Panel 14 at Code H1.

3.3 Payments of Corporation Tax

Normally, any payment of Corporation Tax made prior to the issue of the Notice of Assessment will appear on the Notice. However, where a payment is made after the assessment has been prepared but before it has issued, the payment will not appear on the Notice. This period between production and date of issue, which is necessary for “handling” (i.e. printing, packaging, postage etc.) is usually seven days.

4. Capital Taxes

4.1 Residential Property Tax

Valuation date 5 April 1993.

The market value and income exemption limits for 1993 (valuation date 5 April) are:

Market Value	£91,000
Income	£28,000

Residential Property Tax in respect of the 1993 valuation date is payable on or before 1 October 1993

Certificate of Clearance

The Minister for Finance, in his budget statement of 24 February 1993, announced a system of tax clearance relating to Residential Property Tax.

The new procedure means that the vendor of a residential property valued in excess of the market value threshold (£91,000 in 1993) will have to provide to the purchaser a tax clearance from the Revenue Commissioners confirming that the seller's Residential Property Tax liabilities relating to the property have been paid.

Failing this, the purchaser will be required to deduct an amount from the purchase price and remit it to Revenue. The amount to be deducted will be the full Residential Property Tax calculated on the purchase price multiplied by the number of years that the vendor has owned the property up to a maximum of 5 years. Further details will be obtained in this year's Finance Bill.

4.2 Stamp duty - levies

The levies on life insurance premiums and on investments in collective investment undertakings have been abolished from 1 January 1993. The levies are payable on premiums paid and investments made up to 31 December 1992. The levy on non-life insurance premiums has been increased from 1% to 2%. The increase applies to all premiums received in respect of offers or renewals of insurance made on or after 25 February 1993.

5. Value Added Tax

5.1 Budget Changes in VAT Rates

With effect from 1 March 1993 the following VAT changes were made.

Increase in VAT rate from 10% to 12.5%.

Certain goods and services formerly liable to VAT at the 10% rate became liable at 12.5%. the following is an illustrative list of the goods and services effected.

- immovable goods
- building services
- newspapers and certain periodicals
- lettings of holiday accommodation
- tour guide services
- short-term hiring of cars and of boats, caravans

Existing contracts

In the case of sales of domestic dwellings, lettings of holiday accommodation and short-term hiring of cars, the 10% rate will continue to apply where a fixed charge agreement or contract has been entered into before 25 February 1993.

Increase in VAT rate from 10% to 21%

Concrete blocks and concrete ready to pour (i.e. "ready mix") formerly liable to VAT at the rate of 10% became liable at 21%

Increase in VAT rate from 16% to 21%

Certain goods and services formerly liable to VAT at the 16% rate became liable at 21%. The following is an illustrative list of the goods and services effected.

- auto L.P.G
- telecommunications services
- adult clothing and footwear
- corrective spectacles and contact lenses
- farm accountancy and farm management services related to the sale of agricultural land or building

Reduction in VAT rate from 21% to 12.5%

Cakes, crackers, wafer and other four based bakery products and biscuits, other than biscuits wholly or partly covered or decorated with chocolate, formerly liable to VAT at the 21% rate became liable at the 12.5%. As an exception to the normal rule (where the supply of goods incorporates a mixture of goods liable at the different rates, the higher rate would normally apply) the Revenue Commissioners will allow the 12.5% rate to apply to assortments of biscuits where the weight of the standard rated (chocolate) biscuits does not exceed 15% of the total weights of the assortment.

Reduction in VAT rate from 16% to 12.5%

Certain goods and services formerly liable to VAT at the 16% rate became liable at 12.5%. The following is an illustrative list of the goods and services affected:

- works of art, antiques and literary manuscripts
- general repair and maintenance services
- hairdressing and other personal services
- photographic services
- car/motor bike driving instruction
- jockey services
- routine cleaning services.

Livestock and greyhounds - 2.7% to 2.5%

Livestock and greyhounds formerly liable to VAT at the 2.7% became liable at 2.5%.

Farmers flat-rate addition

The flat-rate addition, which is payable to unregistered farmers by their VAT registered customers, was reduced from 2.7% to 2.5%.

Further information on the above changes may be obtained from local VAT offices or from VAT Branch, Castle House, South Great George's Street, Dublin 2. Telephone 679 2777, extensions 4858, 4859, 4861 and 4862.

5.2 VAT Regulations

The Revenue Commissioners have made the following Regulations:

- Value-Added Tax (Invoices and other documents) Regulations, 1992 (S.I. No. 275 of 1992). These regulations specify the form of and the particulars to be contained in invoices, credit notes, and other documents which are required to be issued by taxable persons in accordance with Section 17 of the Act. They revoke and

replace Regulation 10 of the Value Added Tax Regulations 1979 (S.I. 63 of 1979)

- Value-added Tax (Time limit for issuing certain documents) Regulations, 1992 (S.I. No. 276 of 1992). These regulations set out the time limits within which invoices and credit notes must be issued for VAT purposes. They revoke and replace Regulation 11 of the Value-Added Tax Regulations, 1979 (S.I. 63 of 1979).
 - Value-Added Tax (Estimation and Assessment of Tax due) Regulations, 1992 (S.I. No. 277 of 1992). These regulations set out the manner in which estimates and assessments of tax due or refundable may be made by an officer of the Revenue Commissioners and the particulars of such estimates and assessment which must be retained by the Revenue Commissioners. They revoke and replace Regulation 14 of the Value-added Tax Regulations, 1979 (S.I. No. 63 of 1979).
 - Value-Added Tax (Determination in regard to tax (Regulations, 1992 (S.I. No. 278 of 1992). These regulations set out the form and consent of a determination made by the Revenue Commissioners for the purpose of Section 11(1B) of the Act. They revoke and replace Regulation 23 of the Value-Added Tax Regulations, 1979 (S.I. 63 of 1979).
 - Value-Added Tax (Payment of Tax on IntraCommunity Acquisition of means of Transport) Regulations, 1992 (S.I. No. 412 of 1992). These Regulations set out the procedures to be followed in relation to the payment of Value-Added Tax on the intraCommunity acquisition of new means of transport by private individuals and other persons not entitled to deduct the tax chargeable on the goods.
 - Value-Added Tax (Exported Goods) Regulations, 1992 (S.I. No. 438 of 1992). These regulations provide for relief from VAT on certain supplies for relief from VAT on certain supplies of goods to foreign visitors, and to Irish residents departing the Community for more than a year. The goods in question must be exported as personal baggage of the purchaser on board an aircraft or ship (other than private aircraft or vessels) leaving the Community. This relief was formerly provided for in S.I.'s 230 and 231 of 1984 which are revoked and replaced by these regulations.
 - Value-Added Tax (Imported Goods) Regulations, 1992 (S.I. No. 439 of 1992). These Regulations set out the terms and conditions for relief from payment of AT on importation of raw materials and components by manufacturers whose exports or intraCommunity supplies exceed 75 per cent in value of their total manufacturing output. This relief was formerly provided for in S.I. 129 of 1983 which is revoked and replaced by these Regulations.
 - Value-Added Tax (Imported Goods)(No. 2) Regulations, 1992 (S.I. No. 440 of 1992). These regulations modify or exclude as appropriate the application to VAT payable at importation of various customs provisions insofar as they relate to
- (a) application of VAT to good imported for warehousing or for processing or re-export,

- (b) relief from VAT on goods re-imported by the person who exported them,
- (c) the exclusion of certain customs drawback and repayment provisions
- (d) relief from VAT on certain goods brought from the customs-free airport into any other part of the State,
- (e) provision for arrangements for deferred payment of VAT payable on importation,
- (f) application of the EC customs legislation to VAT payable at importation.

These regulations revoke and replace S.I. No. 279 of 1982.

- Value-Added Tax (Registration) Regulations, 1993 (S.I. No. 30 of 1993). These regulations set out the procedures to be followed in relation to value-added tax registration and also in relation to subsequent deregistration. They revoke and replace Regulation 6 of the Value Added Tax Regulations, 1979 (S.I. No. 3 of 1979).
- Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993 (S.I. No. 54 of 1993). These regulations set out the particulars required to be included by taxable persons on statement of their intraCommunity supplies. The regulations also specify the means by which such statements may be returned to the Revenue Commissioners and the frequency of such returns.
- The Minister for Finance has made the European communities (Value-Added Tax) Regulations, 1992 (S.I. No. 413 of 1992). These regulations made appropriate amendments to the VAT Act in order to implement EC council Directive 92/111/Eec relating to the transitional arrangements for the levying and collection of VAT in the single market.

Copies of the Regulation are available from

Government Publications Sale Office,
Sun alliance House
Molesworth Street
Dublin 2.

6. Collector-General

6.1 New Vat 3 Return

Details of Trade

Trading details, which were previously supplied on the old VAT 3 return, will in future be supplied on the Return of Trading Details form. This form will be attached to the July/August VAT 3 return.

Bi-monthly Traders

Traders submitting VAT Returns every two months will be required to submit trading details for the period **1/1/1993 to 31/8/1993**

Traders on Annual Accounting or Direct Debit Payment scheme

Traders on the Annual Accounting scheme or the Direct Debit payment scheme will be required to submit trading details for the year 1/9/1992 to 31/08/93. Full instructions on the completion of the new form, along with practical examples will be issued to all traders from early May to Tax Practitioners on request. If you have any queries on this or other VAT 3 related queries, simply phone 478 4111 and ask for our VAT 3 HELPLINE.

6.2 Employers PAYE/PRSI - Use of Form P30

Practitioners are reminded that, in advance of the due date for each month, employers are issued with the relevant form P.30 for that month. This form is precoded for computer recording purposes.

Under no circumstances should the form be

- **Photocopies or amended**
- **Used for another month or**
- **Used for more than one month**

Failure to use Forms P30 correctly results in repayments being credited to incorrect months or incorrect employers and ultimately it is the employer who suffers inconvenience from the unnecessary issue of demands etc. So, please ensure the above points are observed.

Duplicate P30 forms if required may be obtained by phoning (01) 671 6998 extns. 3703/3705.

6.3 ITS P.35 TIME.... NOW

Employers and their agents are reminded that April 30 is the deadline for returning full completed P.35's and paying any balance due for PAYE/PRSI. Most employers return their P.35 by April 30 because it makes good business sense. It also protects their employees' Social Welfare entitlements and avoids a hefty fine. Remember, P.35 returns can also be made on diskette or computer tape. Any queries regarding the P.35 return on paper/diskette/tape phone 677 4211 (01 area) or 067-33533 (all other areas).

6.4 Office of the Collector-General is on the move.

We wish to advise practitioners that, as part of the Revenue decentralisation programme, the Office of the Collector-General is being moved to **Limerick**.

The move will commence toward the end of May 1993 with the transfer of the following Sections:

Tax Clearance Section
Sheriff Enforcement Section
Income Tax Section
Corporation Tax Section
Capital Gains Tax Section
Contractors/Withholding Tax Sections

All communications made **on or after 1 June 1993** to the above Sections, where by post or by telephone, should be directed to the Limerick Office, at the following address:

Office of the Collector-General
Sarsfield House
Francis Street
Limerick

Telephone (061) 310310

Fax (061) 312500

Callers in the Dublin area (01) wishing to contact the office of the Collector-General in Limerick should dial 677 4211 and they will be connected to the Limerick Office at no additional cost.

Callers outside the Dublin area should dial the office direct at (061) 310310.

The transfer of the P35 Section of the Office of the Collector-General to **Nenagh** took place in 1992. All communication to the P35 Section whether by post or by telephone, should be directed to the Nenagh Office at the following address.

Office of the Collector-General,
Government Offices,
Nenagh,
Co. Tipperary

Telephone (067) 33533
Fax (067) 32371

Callers in the Dublin area (01) wishing to contact the Revenue offices in Nenagh should dial 677 4211 and they will be connected to the Nenagh Office at no additional cost.

Callers outside the Dublin area should dial the Office direct at (067) 33533.

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or other website text.