

Standard Letters

Part 37-00-24

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Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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A more recent version of this manual is available.

1 Introduction

As part of our programme to provide quality customer services we have reviewed and updated our standard letters. This is to ensure consistency of administration in all Revenue offices and to facilitate staff in dealing with customers.

2 Use of standard letters

The standard letters are provided for the assistance of staff in responding to customers. The intention is that staff will, to the greatest extent possible, use these standard letters when writing to a customer. In most cases it will only be necessary to insert the relevant details e.g. taxpayer's name, tax reference, tax year, etc. and the officer's name.

In general, the standard letters should be capable of being used without change. Where change is necessary text can be added to or deleted from the letters to suit the facts and circumstances of individual cases. Once the relevant information has been inserted the letter to the customer can be printed on Revenue Corporate Stationery.

Any changes made to the text of the letter and any text added such as taxpayer's name, tax reference etc. will not affect the standard letter. The next time the letter is accessed it will not include any such "new" text. In effect, the original standard letter is what is retained for future use.

3 Signature on standard letters

Letters should be signed by the individual caseworker writing the letter and should not include the Inspector's name or reference the 'Inspector of Taxes'. The caseworker's name should also be typed beneath the signature line. For example, a letter written by caseworker Joe Bloggs should show –

Yours sincerely,

Joe Bloggs

Joe Bloggs

4 How to access the standard letters

The standard letters cover the following tax headings:

- PAYE
- Income Tax - Self Assessment

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

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