

A chara,

I am the owner and employer in a very small seasonal business open for 6 months employing 7-10 people. Thank you for the opportunity for feedback on PAYE Modernisation.

I welcome the proposal that will involve eliminating the filling of P30, P35 and P45 forms which apply to our business as the administration load is very heavy on such a small business.

I would welcome a streamlining of the 12A forms as our new seasonal employees are often taking jobs in Ireland for the first time.

I would also welcome a quicker turnaround for registering new employee details on ROS to getting their P2C details so that I can deduct proper tax.

Even if these employees already have a PPS number from working in Ireland before, many of them go away for the 6 months we've closed so therefore their start with us in March is their first employment in Ireland that year.

From reading the modernisation document I'm not sure if these people will automatically get tax details online at the start of the year if they are not in current employment here - please make sure this area is covered to work efficiently also. At the moment it is very awkward, with both employer and employee often having to personally ring Revenue (and wait on hold for a long time) for Revenue to confirm details with these sort of employees.

Thank you.

Le gach dea-ghuí,

Marie-Thérèse de Blacam

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- One of the 12 Best Restaurants (worldwide), Nicholas Lander, Restaurant Insider, The Financial Times 2011
- Best Boutique Hotel Award, Irish National Hospitality Awards 2011
- One of the 10 Best Architectural Retreats (worldwide) in A Guide to Architectural Retreats 2010