

The Minister for Finance, Mr. Michael Noonan TD, in his Budget Statement of 11 October 2016, announced the launch of Revenue's consultation process regarding the modernisation of the Pay As You Earn (PAYE) system.

A Micro SME employer response. my vat reg no = [REDACTED]

Dear Revenue,

Thank you for making the opportunity to discuss modernisation of the Pay As You Earn (PAYE) system.

I am an employer, firmly based in the horticultural system in Ireland with exemptions specifically designed to assist Micro SME's such as 12 month cash based 'on receipt' Vat and accounting system and 13.5% Hort rate vat

Our turnover is small by non agriculture SME employer standards, yet by farm standards we are unique and established since 1990.

Since start up, over 26 years, we produced circa [REDACTED] euros worth of import substitution primary produced artisan hand produced Native Irish seeds.

The down stream value is circa [REDACTED] to the trade, landscape and amenity sector as well as roads, infrastructure and more.

Small but mighty!

My submission is based on experience and special conditions that don't normally pertain to most business, a small firm like mine has all staff full time harvesting in summer from June to October, , hand and machine harvesting is hard physical work, its next to impossible to stop and then start paperwork, wages, bookkeeping, IT accounts during June to October... we are physically far too tired, It exhausting back braking work, and if the sun is shining we MUST @mission critical@ be outside in fields harvesting the 120 different wildflower seed crops we produce.

harvesting simply means we cannot do the paperwork, that is why the 12 month cash receipts exemptions are in place in the first place. These are Business critical exemptions that allow us to carry out business in highly specific situations of confined markets limited scope and diverse channels.

We cannot be expected to start waiting around to upload data to ROS.ie when we have a very poor internet connection,

In spring once (if ever) in Ireland when the weather improves sales start., we take 65% of all orders for the year in the two months of Mid March to Mid May , Sales start February and end in June, just before the harvest starts, we also do harvest and sale together in Autumn, our very busiest time. the phone line and data upload /download is on old style copper lines, 2.7 km at max distance for rural exchange.

our internet is rubbish, so to expect uploads every payroll is unfair.

our phone line is shared by you tube, torrent and netflix users, who start morning downloads before they go to work so the downloads are running all day

The modernisation of the Pay As You Earn (PAYE) system proposal will severely impact on my business. We use payroll software that speeds the process, but do not have good internet connections, emails and uploads take hours to send and often fail.

Your proposals will mean we have to give business time to payroll time and loose customers and sales.

Justify that please!!!!!!

we simply cannot do it, its hard enough to hire horticulturist/field workers and general ops who can read and write to record their own time sheets, never mind use payroll software.

to expect use to change a business so you can collect more tax faster, means less jobs and lower turnover for us. there are >140,000 such Irish business on farms and those working with natural produce as primary producers

and also :

The EU gives conservation based specific regional producers and business such as mine special EU recognition and in its literature in Biodiversity and conservation of species by the few but special EU firms like mine, are acknowledged to be indeed very special and that the EU SHOULD not make the workload more bureaucratic nor hinder the very important and special conservation works we do to Protect Biodiversity..

We can return tax, Paye and all other files in winter when were doing less, not in summer when its all hand outdoors in the fields.

Your recommendation is unfair specifically to my business and therefore under EU regulations demands a specific response to a specific producer.

My suggestion is that you make a spring, summer and autumn exceptions to nature conservation and outdoor business with turn over of less than e500K for 15 full years until rural broadband comes up to scratch and that Biodiversity and conservation business are exempt from employee tax completely as the sector needs a boost.

Employees who require up to date data should have the revenue 'cloud' on ROS.ie to allow them to fill in their own data online every week, two weeks or month

ie, we provide the wage rate, to revenue, in our case e12, 14 and 16 euro per hour worked (gross) employees fill in 'cloud templates' online @ revenue, you compute the deductions, taxes and all, in the cloud cut out all the payroll software companies, save me e900 per year on software and about e1200 on admin wages pa. to do the wages the employees fill in the data, we confirm it, you do all the calculations your end

.ie, that simplifies everything.....

employee works 39 hours, they enter it to ROS.ie email is sent to employer, showing running and current totals, we confirm and revenue issue payslip online from ros. we pay it as per and invoice system in world payees = revenue.ie and employee.

simple...

GET rid of IT payroll software for small business revenue should do it all on cloud.. on line for mobile phones

Kind regards

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