

To whom it may concern,

Please find below some thoughts on your recent PAYE Consultation Paper.

- We may not be able to inform Revenue about new employees before their first pay date as we pay income in advance.
- The provision of tax certs based on the clients income sounds like a welcome change which should eliminate LPT liabilities above the level of income we are paying the client.
- More information would be welcome on the timing of when new tax certs for the year ahead will be available.
- Will Revenue now be able to avoid the annual problems that occur when they load in the files from the Dept. of Social Protection?
- Employees having the ability to make claims mid-year should be positive for us and reduce admin.
- Will Revenue cease issuing tax certs for employees with tax exclusion orders?
- Will Revenue eliminate the practice of issuing multiple tax certs to individuals using subsidiary PPSNs?
- Could Revenue put the Employer Registered number on tax certs (if they are still issuing hardcopy certs)?
- Will these new practices facilitate Revenue removing P45'd clients from our P2C file?

Thanks

Dave

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