

A Guide to Self Assessment

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INTRODUCTION

This booklet explains the basic principles of the Self Assessment system as it applies to Income Tax and Capital Gains Tax. It aims to make the tax system easier to understand and answers many of the questions, which arise when individuals find that they are chargeable to tax under Self Assessment.

While we have tried to cover all the issues involved, you may need further information or help with the completion of forms. If so, please contact your nearest tax office - a list of these is given at Appendix 1, Page 20 at the back of this booklet.

If you are self-employed the guide 'Starting in Business' (IT48) is more suitable.

Revenue Public Offices

Revenue Offices with 'Local Enquiry Offices', the Central Revenue Information Office in Cathedral St., Dublin 1, Revenue Information Office, Mount St., Dublin 2, and Tallaght Revenue Information Office in The Square, Tallaght, Dublin 24 are open to the public Monday to Friday between the hours of 9.30am and 5.00pm including lunch-time. Other tax offices are open from 9.30am to 12.45pm and 2.00pm to 4.00pm, Monday to Friday.

Revenue Information Leaflets

Revenue has published a wide range of Guides and Information Leaflets. These are available, free of charge, from the Revenue Forms and Leaflets Service at (01) 8655002 (this service is available 7 days a week, 24 hours a day). Many Revenue leaflets are also available from your local public library. A summary of the leaflets and guides, which may be of assistance to you is contained in Appendix 2, Page 23.

Internet

Revenue's Internet site is at www.revenue.ie. Most of the Revenue Forms and Leaflets are available on our Internet site.

Your Rights as a Taxpayer

In your dealings with Revenue you are entitled to be treated with courtesy and consideration at all times. The Charter of Rights sets out the principles by which we, in Revenue, operate. A copy of the Charter of Rights is included at the back of this booklet.

SELF ASSESSMENT

What is Self Assessment?

Self Assessment is a system which gives you greater control and responsibility over your tax affairs. It applies to people chargeable to Income Tax who are in receipt of income from sources which are not chargeable to tax under the PAYE system or where some but not all of their tax on these sources of income is paid under PAYE.

Self Assessment applies for Income Tax purposes to:

- The self-employed (i.e. people carrying on their own business including farming, professions or vocations)
- People receiving income from sources where some or all of the tax cannot be collected under the PAYE system, for example:
 - ▼ Profits from rents
 - ▼ Investment income
 - ▼ Salary and commissions paid by a company, that does not have a registered office in the State to employees who are resident here for tax purposes e.g. company sends a representative here, certain embassy employees, etc.
 - ▼ Foreign income and foreign pensions
 - ▼ Maintenance payments to separated persons
 - ▼ Fees
 - ▼ Profit arising on exercising various Share Options/Share Incentives

Under Self Assessment there is a common date for the payment of tax and filing of returns i.e. 31 October. This system, which is known as “**Pay and File**” allows you to file your return and pay the balance of tax outstanding for the previous year at the same time. Under this system you must:

- Pay Preliminary Tax for the current tax year on or before the 31 October each year
- Make your Tax Return after the end of the tax year but not later than the following 31 October. This is known as the “specified return date”.

- Pay any balance of tax due for the previous tax year on or before 31 October
- Pay any Capital Gains Tax on disposals made between 1 January and 30 September of the current tax year.

How do I register for Self Assessment?

You should advise the tax office when the source of income commences. You can do this by completing Form STR. This form is for an individual/sole trader whose turnover is less than €127,000 per annum.

You should also register for PRSI with the Department of Social and Family Affairs by completing Form SE3.

What Tax Number will I use?

If you have paid tax previously you will keep the same tax number. This number is known as your Personal Public Service Number (PPS). You must enter this number on your tax registration form (Form STR).

If you do not have a PPS Number you must first register with the Department of Social and Family Affairs. To register with that Department you should:

- Call in person to the nearest or most convenient Social Welfare Local Office or Social Welfare Branch Office
- Complete a PPS Number application Form REG1 and
- Present documentary evidence as requested on the application form to verify your identity.

You will be notified of your PPS Number by the issue of a Social Services Card.

Leaflet SW100 “Personal Public Service Number” issued by the Department of Social and Family Affairs gives further information. Supplies of this leaflet are available from that Department, from tax offices and from the Revenue Forms and Leaflets Service at (01) 8655002.

Your PPS Number is very important so you should keep a permanent record of it and always quote the number when contacting your tax office.

PRELIMINARY TAX

What is Preliminary Tax?

Preliminary Tax is your estimate of your Income Tax payable for the year. In calculating your Preliminary Tax you should remember that it includes PRSI and Health Contribution.

The amount of Preliminary Tax you must pay to avoid interest charges is the lower of:

- 90% of your final liability for the current tax year
or
- 100% of your final liability to tax for the immediately previous year
or
- 105% of your final liability for the year preceding the immediately previous year. This option is only available where you authorise the Collector-General to collect tax by direct debit. The 105% rule does not apply where the tax payable for the pre-preceding year is NIL.

Tax Year	2004	2005	2006	2007
100% rule	100% of 2003 liability	100% of 2004 liability	100% of 2005 liability	100% of 2006 liability
Direct Debit (105%)	105% of 2002 liability	105% of 2003 liability	105% of 2004 liability	105% of 2005 liability

Special rules applied for 2001 because of the short tax “year” arising from the changeover to the calendar tax year.

How do I calculate my Preliminary Tax?

Tax Year	Final Liability
2004	€6,350
2005	€7,620
2006	€6,500

Calculation of Preliminary Tax for 2006

90% of the liability for 2006:	€6,500 x 90%	=	€5,850
100% of the liability for 2005:	€7,620 x 100%	=	€7,620
105% of the liability for 2004:	€6,350 x 105%	=	€6,667

Direct Debit

To avoid an interest charge for 2006 the minimum amount which must be paid by 31 October 2006 is €5,850.

When and how do I pay my Preliminary Tax?

Preliminary Tax must be paid on or before the 31 October every year with the exception of your first year in the Self Assessment system.

You can pay your Preliminary Tax as follows:

- You can have the amount specified deducted directly from your bank account by completing the Single Debit Authority on the payslip
- You can pay your Preliminary Tax through the Revenue On-Line Service (ROS)
- You can pay your tax through Bank Giro, therefore making the payment through any bank
- You can pay it by Direct Debit.

New Registration

If you are registering for Self Assessment you may have difficulty in calculating your Preliminary Tax due in your first year or indeed you may register for tax after the 31 October deadline date. Interest will not be charged if you do not pay Preliminary Tax in your first year. However, it is recommended that you pay Preliminary Tax as near to the final tax liability as you can estimate. In your second tax year you must comply with the 90%, 100% or 105% rule in order to meet your Preliminary Tax obligations.

See the example in the section on WHEN MUST I MAKE MY TAX RETURN for further clarification.

How does Direct Debit work?

To avail of Direct Debit you must complete and sign an instruction, which allows for agreed monthly deductions from your bank account for credit to your tax account(s). You remain in total control of the monthly amounts(s) you have agreed to pay. Information Leaflet CG9 (DD) gives further information and also contains an application form. This leaflet is available from the Collector General's Office Lo-Call 1890 20 30 70 or by email at eft-apollo@revenue.ie

What are the advantages of paying my tax by Direct Debit?

By paying your Preliminary Tax by Direct Debit you can spread the payment over the tax year for which the tax is due. Direct Debit is particularly suitable for people who receive their income at regular intervals such as weekly or monthly. It avoids having to pay a lump sum in October each year.

How else can I pay my tax?

The notices, which you receive include customised payslips. These payslips contain details such as your PPS number, the tax type and the tax period. The payslip allows you to make your payment in the following ways:

Postal Payments

You can post your payment to the Collector-General's Office using the pre-paid envelope. A receipt will be issued to you in due course.

Calling to the Collector-General's Office

You can pay your taxes by calling to the Collector-General's office at Apollo House, Tara Street, Dublin 2 or at Sarsfield House, Francis Street, Limerick. A facility (similar to the express lodgement facility offered by banks) will be provided at those offices for delivery of payments, but without the issue of a receipt at the time of delivery.

It is important that you return the payslip with the notice whether making a payment or a "Nil" return.

What happens if I don't pay my Preliminary Tax on time?

If you don't pay your Preliminary Tax by the 31 October or if you don't comply with your direct debit arrangement or if the amount of Preliminary Tax you pay is too low you will be liable to an interest charge. The due date for the payment of your full tax liability for the year becomes 31 October. The current rate of interest is approximately 12% per annum.

TAX RETURNS

When must I make my Tax Return?

Under the Self Assessment system, you have a legal duty to make a tax return every year.

Tax returns will be issued to all persons on record who are considered likely to have a tax liability. However, it is your responsibility to see to it that you get, complete and submit return your tax return on time.

Your tax return must be sent to the Collector General's Office by 31 October after the end of the tax year i.e. your tax return for the tax year 2003 must be sent in by 31 October 2004.

However, you should send in your tax return as soon as possible after the end of the tax year i.e. you should send in your tax return for 2003 as soon as possible after 1 January 2004, etc. The earlier you send in your tax return, the sooner you will know your final liability for the tax year - this can be important when it comes to paying the balance due and calculating your Preliminary Tax for the following year.

The following example illustrates the Preliminary Tax Payment dates and the Return Filing dates:

As an ongoing Self Assessment person you must:

- Pay Preliminary Tax annually on or before 31 October
- File your tax return after the 31 December, but not later than the 31 October following the end of the tax year. The 31 October is known as the "specified return date"
- Pay any balance of tax due for the preceding year on or before 31 October.

Persons coming into Self Assessment for the first time

Because of the option to pay Preliminary Tax of 100% of the previous year's liability (i.e. liability net of PAYE tax) a payment of Preliminary Tax does not generally arise for the first year. However, you are advised to make a payment of 90% of the estimated liability.

If, for example, your tax affairs for 2003 were dealt with under PAYE and you commence as a self-employed person in 2004 a payment of Preliminary Tax on 31/10/2004 is optional.

An individual, who enters the self assessment system because they have commenced in trading, have until the return filing date for the second year to submit tax returns for both the first and second year trading. However as mentioned previously, early filing of returns is advisable, as it allows an individual to know in advance of payment deadlines what tax is due.

Early filing does not bring forward the payment date.

However, you must:

- Pay Preliminary Tax for 2005 on or before 31 October 2005
- Pay the balance of tax due, if any, for 2004 on or before 31 October 2005
- Pay the balance of tax due for 2005 on or before 31 October 2006
- File your tax return for 2004 and 2005 on or before 31 October 2006.

What happens after I've made my Tax Return?

Your Inspector will issue a notice of assessment in accordance with your return. This will show your total tax liability for the tax year. The Preliminary Tax paid by you will be credited against your liability and provided you paid adequate Preliminary Tax, any additional tax due should be paid on or before 31 October. If you have overpaid tax it will be refunded to you.

What happens if I do not submit my Return on time?

Failure to submit your tax return by 31 October after the end of the tax year will result in a surcharge being added to your tax bill for the year.

The surcharge is:

- 5% of the tax up to a maximum of €12,695 where the return is made within 2 months of the return filing date
- 10% of the tax up to a maximum of €63,485 where the return is made more than 2 months after the return filing date.

What income do I include on my Tax Return?

Your tax assessment is normally based on your actual income arising from the 1 January to the following 31 December.

However, if your income consists of profits from a business, trade, profession or vocation you may decide to prepare your accounts for a different accounting period.

Assessments in respect of any other income i.e. investment income, rental income, foreign pension or foreign salary are all based on the actual income arising in the tax year (i.e. from 1 January to the following 31 December).

What type of accounts will I have to submit with my tax return?

From the year 2002 onwards you should not submit accounts with your return of income. You **must** however complete the **Extract from Accounts** section of the Return of Income. These pages are essentially an extract from your accounts and NOT a tax adjustment computation.

What accounts data do I submit if I am filing with ROS?

More detailed information is given on ROS on page 12.

If you are filing electronically with the Revenue On-Line Service you must submit Accounts Menus if your turnover is less than €13,000,000 and full paper accounts with computations and schedules if your turnover is over €13,000,000 per annum.

In order to ensure equality of treatment between paper filers and electronic filers, paper filers are required to submit the same level and format of data as electronic filers. Electronic data will not be subjected to electronic interrogation until the same data from paper filers is captured.

What do I do if I find I made an error in completing my Return?

If you get an assessment in accordance with your Tax Return but you find you made an error in completing your Return you should write immediately to your Inspector explaining what the error is and how it occurred. The Inspector will amend your assessment as necessary to correct the situation.

What happens if I do not agree with my notice of assessment?

If the assessment is in accordance with your Return and you have made a correct Return then you have no grounds for not agreeing with it.

If the assessment is not in accordance with your Return and you disagree with it, you may appeal against it by writing to your Inspector within 30 days from the date on the notice of assessment.

When making your appeal you must:

- Identify the specific matter with which you do not agree
- Pay the amount of tax not in dispute within one month of the date on the notice of assessment.

If you fulfil these conditions your appeal will be accepted and your Inspector will discuss your appeal with you and, hopefully, resolve it. If you and your Inspector fail to resolve the matter, you have the right to have your appeal heard by the Appeal Commissioners and, if necessary, you can take your appeal further through the courts.

PAY AND FILE

The introduction of Pay and File in 2002 marked the single biggest change to the Income Tax system for our self-assessment customers since the introduction of self-assessment.

The main feature of the new system is that there is only one major date in the self-assessment calendar each year - **31 October**.

In future the 31 October will be:

- The payment date for the Preliminary Tax for the current tax year
- The payment date for any balance of tax due for the previous tax year
- The payment date for any Capital Gains tax due on disposals made between 1 January and 30 September of the current tax year
- The filing date of the tax return for the previous tax year.

All payments are aggregated on a single personalised payslip and the return and payment should be filed either -

- ▼ On Line - using the Revenue On-Line Service (ROS) or
- ▼ By post to the Collector General's Division in Limerick.

REVENUE ON-LINE SERVICE (ROS)

What is ROS?

Revenue On-Line Service provides the facility for you to interact electronically with Revenue. The ultimate aim of ROS is to enable all our customers to conduct business electronically at a time and location that suits them best. The benefits of ROS include speedier, secure and more accurate processing of tax returns, a reduction in compliance costs, a reduction in paper handling and an altogether faster and more efficient service. It is not a requirement of ROS that, if you register, you must electronically file your returns. ROS is available to customers who merely want access to their details.

What are the benefits of filing on-line?

By using ROS you can:

- Avoid duplication of effort and substantially reduce your compliance costs
- Reduce paper handling, photocopying and postage
- Access your own Revenue account from your home or business PC
- Access Revenue on a 24 hour, 365 day basis
- Use your time more efficiently and effectively.

How do I access ROS?

ROS is accessed via the Revenue website at **www.revenue.ie**.

You can explore a number of features of ROS from the ROS homepage without any requirement to register. These include a section on “Frequently Asked Questions” which covers issues as basic as “What is ROS?”. The homepage also includes demonstrations on how to file your returns using ROS. If you wish to register for ROS, the homepage provides clear and simple instructions on the registration process.

Is ROS confidential and secure?

You want to be certain that information accessed or transmitted on the Internet is secure. We have invested considerable time and expertise to safeguard the security of ROS. We are using the latest technologies to ensure a confidential and secure channel for the electronic filing of returns. Confidentiality and integrity of the data transmitted through ROS is assured.

How do I pay my tax using ROS?

There are three different payment options through ROS:

- ROS Debit Instruction (RDI)
- On-line Banking via ROS
- Laser Card via ROS.

Who can I contact with queries on ROS?

The Lo-Call number of the ROS Information Desk is 1890 20 11 06. Staff at the desk will answer your queries on any technical issues concerning ROS, you can also e-mail ROS at roshelp@revenue.ie. ROS Liaison Officers have been appointed in Revenue offices throughout the country to assist with ROS related tax queries. A full list is available on the ROS site.

PRSI AND HEALTH CONTRIBUTIONS

What PRSI and Health Contributions will I have to pay?

In general, Self Assessment persons are liable to pay PRSI at Class S. The Class S annual rates are listed in Leaflet IT1 which is available from any tax office, by telephoning the Revenue Forms and Leaflets Service at 1890 30 67 06 or from Revenue's website at www.revenue.ie. You may also obtain full details of all PRSI rates from the Department of Social and Family Affairs, Cork Rd., Waterford at (051) 356000 or (01) 7043000.

Your PRSI contributions will entitle you and your dependents to the old age contributory pension, widow's/widower's contributory pension or the orphan's contributory allowance after you have paid the necessary contributions for the required number of years.

People under Self Assessment who are liable to pay PRSI at Class S should register for PRSI with the Department of Social and Family Affairs by completing Form SE3. More detailed information on PRSI for the Self Employed is included in "A Guide to PRSI for the Self-Employed" which is available from the Department of Social and Family Affairs.

PRSI is not payable on income taxed under Self Assessment by a person :

- Who is an employee (other than a proprietary director) only or occupational pensioner and whose self assessed income consists of income from investment, rents, etc.
- Who is a permanent and pensionable employee in the public service who is only insured for widows and orphans pension
- Who is under 16 years or over 66 years of age
- Whose total income from all sources, before deduction of capital allowances and Superannuation is less than €3,174.

The following sources of income are exempt from PRSI:

- Any sums received by way of pension, benefit, etc. from the Department of Social and Family Affairs
- Payments received by way of occupational or personal pensions.

The income, etc. to be taken into account in calculating Health Contributions is the same as for PRSI with the following modifications:

- The upper age limit of 66 years does not apply
- The category of individuals who do not have to pay is confined to
 - ▼ Individuals in receipt of a death benefit payable by way of pension (or similar payments from any EU member state), a widow's /widower's pension, deserted wife's benefit/allowance or a one parent family payment
 - ▼ Individuals with a medical card are also excluded.

Only pensions from the Department of Social and Family Affairs are excluded.

REVENUE AUDIT AND RECORDS

What is a Revenue Audit?

Under Self Assessment, your tax return will be accepted by your Inspector of Taxes. However, your Income tax return may be selected for audit, in which case your records will be examined.

A Revenue audit is an examination of your tax return and records by a Revenue official to ensure that all profits, income and chargeable gains, where relevant, are correctly calculated and that none are omitted from the return. An audit may also be carried out to check that tax credits, reliefs, etc. claimed are due.

Every year, a number of taxpayers are selected for audit. A taxpayer may be selected for varying reasons or on a random basis.

More detailed information on audit can be obtained in booklet "Code of Practice for Revenue Auditors" which is available from any tax office, or by telephoning the Revenue Forms and Leaflets Service at (01) 8655002 or from Revenue's Internet site at www.revenue.ie

What records must I keep?

You must keep sufficient records of income received and expenditure incurred relating to the income to enable you to make a true return of income. The type of records you are required to keep depends on the nature of your income. They should include all documents relating to the income e.g. receipts, rent books, invoices, bank statements, etc.

How long must I keep Records?

You must keep your records for six years unless your Inspector of Taxes tells you otherwise. Failure to keep proper records or failure to keep them for the necessary six years, where you are chargeable to tax, is a Revenue offence.

CAPITAL GAINS TAX - SELF ASSESSMENT

What is Capital Gains Tax?

Capital Gains Tax is a tax which is payable on gains made on the disposal of certain assets. The more common chargeable assets are land, houses and shares, however other forms of property may also be chargeable assets.

How does Self Assessment operate for Capital Gains Tax?

Self Assessment for Capital Gains Tax operates in much the same way as for Income Tax, with the following variations:

- Self Assessment applies to ALL TAXPAYERS, including PAYE taxpayers, who make a chargeable gain in a tax year

For a Capital Gains Tax liability the payment date is changed for disposals on or after 1 January 2003.

The payment date will depend on when the disposal was made during the year:

Disposal Date	Payment Date
On or before 30 September in the tax year	Capital Gains Tax due by 31 October in that tax year
From 1 October to 31 December in the tax year	Capital Gains Tax due by 31 January in the following tax year

Payment of Capital Gains Tax should be accompanied by a payslip and should be submitted to:

Collector General's Division
Sarsfield House
Francis Street
Limerick

Blank payslips are available from any tax office.

- Normally Capital Gains Tax will arise only occasionally. Therefore you must specify and pay Capital Gains Tax without getting a reminder letter to do so.

The time limits and rules for payment of tax, filing of returns, etc. also applies to Capital Gains Tax under the Self Assessment system.

If you need more information on Capital Gains Tax, you can get booklet 'Guide to Capital Gains Tax' (CGT1) from any tax office or by telephoning the Revenue Forms and Leaflets Service at (01) 8655002.

TIMETABLE OF IMPORTANT DATES IN THE TAX YEAR

January: Tax Return form for the tax year which ended on 31 December is issued by the tax office. This should be completed and returned as quickly as possible but not later than the following 31 October. The balance of tax payable for the tax year just ended must be paid before 31 October.

31 October: This is the date by which Preliminary Tax and balance of payment of Income Tax for the previous tax year must be paid every year. Since 1 January 03 Capital Gains Tax must also be paid by 31 October if a disposal was made between 1 January and 30 September of the current tax year.

31 October: This is the latest date by which your Tax Return must be submitted. This return would have issued in the previous January. If you do not send in your Tax Return by this date a surcharge will be added to your final tax bill for the year.

Appendix 1

Revenue Districts and Contact Numbers

Dublin Region

Distirct	Address	Telephone
City Centre (Dublin city postal areas 1 & 2)	14/15 Upper O'Connell Street, Dublin 1	01 865 5000
South City (Dublin city south of the Liffey excluding postal area 2)	85/93 Lower Mount Street, Dublin 2	01 647 4000
North City (Dublin city north of the Liffey excluding postal area 1)	14/15 Upper O'Connell Street, Dublin 1	01 865 5000
South County (Local Authority area)	Plaza Complex, Belgard Road, Tallaght, Dublin 24	01 647 0700
Fingal (Local Authority area)	Block D, Ashtown Gate, Navan Road, Dublin 15	1890 678 456
Dun Laoghaire/ Rathdown (Local Authority area)	Lansdowne House, Lansdowne Road, Dublin 4	01 631 6700
Central Revenue Information Office	Cathedral Street, Off Upper O' Connell Street, Dublin 1	Personal Callers Only
Tallaght Revenue Information Office	Level 2, The Square, Tallaght, Dublin 24	Personal Callers Only
Revenue Information Office	85/93 Lower Mount Street, Dublin 2	Personal Callers Only

South-West Region

District	Address	Telephone
Cork East (includes Eastern part of the County & North Cork City)	Government Offices, Sullivan's Quay, Cork	021 432 5000
Cork North West (includes North Western part of the County & West Cork City)	Government Offices, Sullivan's Quay, Cork	021 432 5000
Cork South West (includes South Western part of the County & South & East Cork City)	Government Offices, Sullivan's Quay, Cork	021 432 5000
Limerick	River House, Charlotte's Quay, Limerick	061 212 700
Clare	River House, Charlotte's Quay, Limerick	061 212 700
Kerry	Government Offices, Spa Road, Tralee, Co. Kerry	066 718 3100

East & South East Region

District	Address	Telephone
Tipperary	Government Offices, Stradavoher, Thurles, Co. Tipperary	0504 28700
Kilkenny (includes counties Carlow & Laois)	Government Offices, Hebron Road, Kilkenny	056 776 0700
Waterford	Government Offices, The Glen, Waterford	051 862 700
Wexford	Government Offices, Anne Street, Wexford	053 633 00
Kildare, Meath & Wicklow Customer Service	Grattan House, Lower Mount Street, Dublin 2	01 647 4000
Wicklow Audit/Compliance	4 Claremont Road, Sandymount, Dublin 4	01 631 6500
Kildare Audit/Compliance	Plaza Complex, Belgard Road, Tallaght, Dublin 24	01 647 0700
Meath Audit/Compliance	Block D, Ashtown Gate, Navan Road, Dublin 15	01 827 7000

Border Midlands West Region

District	Address	Telephone
Galway/Roscommon (includes Galway city and Co. Roscommon)	Hibernian House, Eyre Square, Galway	091 536 000
Galway County	Hibernian House, Eyre Square, Galway	091 536 000
Mayo	Michael Davitt House, Castlebar, Co. Mayo	094 903 7000
Sligo (includes counties Leitrim & Longford)	Government Offices, Cranmore Road, Sligo	071 914 8600
Donegal	Government Offices, High Road, Letterkenny, Co. Donegal	074 916 9400
Westmeath/Offaly	Government Offices, Pearse Street, Athlone, Co. Westmeath	0906 421 800
Louth	Government Offices, Millennium Centre, Dundalk, Co. Louth	042 935 3700
Cavan/Monaghan	Government Offices, Millennium Centre, Dundalk, Co. Louth	042 935 3700

Other Useful Numbers

Capital Acquisitions Tax	LoCall 1890 20 11 04	Forms & Leaflets	LoCall 1890 30 67 06
Collector General	LoCall 1890 20 30 70	Revenue On-Line Service	LoCall 1890 20 11 06
Customs National Drugs Teams Confidential Freephone	1800 29 52 95	Stamp Duty Offices Dublin Castle Sullivan's Quay, Cork Custom House, Galway	LoCall 1890 48 25 82 021 432 5000 091 536 300
Employer PAYE Enquiries	LoCall 1890 25 45 65	VAT Repayments Registered & Unregistered persons	LoCall 1890 20 20 33
Employers P35 & Benefit-in-Kind Enquiries	LoCall 1890 25 45 65		

To contact the Tax Office from outside the Republic of Ireland phone 00-353-1-6474444

Every care has been taken to ensure accuracy in the compilation of this list of contact numbers. However, due to the ongoing restructuring of Revenue some information is liable to change after publication. Any changes will be reflected in future publications.

APPENDIX 2

The following income tax leaflets may be of interest to you:

IT 1 Tax Credits, Reliefs, and Rates

IT 2 Taxation of Married Persons

IT 9 One-Parent Family Tax Credit

IT 45 Tax Credits for Over 65s

IT 48 Starting in Business Guide

IT 64 Relevant Contracts Tax - Guide for Sub-Contractors

IT 66 Home Carer's Tax Credit

Charter of Rights

In your dealings with Revenue, you are entitled to:

Courtesy and Consideration

To expect that Revenue staff will at all times carry out their duties courteously and considerately.

Presumption of Honesty

To be presumed to have dealt with your tax affairs honestly unless there is reason to believe to the contrary and subject to Revenue responsibility for ensuring compliance with the law.

Information

To expect that every reasonable effort will be made to give you access to full, accurate and timely information about Revenue law and your entitlements and obligations under it. So that they can do this, Revenue staff are entitled to expect that you will give them all the facts and the full co-operation which they need to deal with your affairs.

Impartiality

To have your affairs dealt with in an impartial manner by Revenue staff who seek to collect only the correct amount of tax or duty, no more and no less.

Privacy and Confidentiality

To expect that personal and business information provided by you will be treated in strict confidence and used only for purposes allowed by law.

Independent Review

To object to a charge to tax or duty if you think the law has been applied incorrectly and to ask that your case be reviewed. If the matter cannot be resolved to your satisfaction by Revenue officials you have rights in law to independent review.

Compliance Costs

To expect that the Revenue Commissioners and their staff recognise the need to keep to the minimum necessary the costs you incur in complying with Revenue Law, subject to their responsibility to carry out their functions efficiently and economically.

Consistent Administration

To expect that Revenue will administer the law consistently and apply it firmly to those who try to evade paying their lawful share.

This guide does not attempt to cover every tax issue which can arise in self assessment, nor does it aim to give an interpretation of the legislation involved. If you find this guide does not answer all of your questions or if you have additional concerns, please contact your tax office.

Revenue Commissioners
Revised November 2003

