

Our ref: FIN-MO-00319-2020

Mr Ross McCarthy

Chairperson, ISME

Dear Mr McCarthy

The Minister for Finance and Public Expenditure and Reform, Mr. Paschal Donohoe T.D., has asked me to refer to your letter to the Taoiseach of 16 March, particularly in relation to payments of taxes. I apologise for the delay in replying which means that we have been overtaken by subsequent events.

The Revenue Commissioners have put a number of arrangements in place to assist taxpayers and businesses during the Covid-19 crisis. Details of some of these are available on their website at <https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx> .

Revenue understands the unprecedented situation facing taxpayers as a result of the COVID-19 pandemic. Revenue has issued guidance and advice to taxpayers over the course of the last two weeks to assist those that are experiencing a range of difficulties caused by the impacts of the COVID-19 virus. This guidance can also be found [Revenue's website](#).

Revenue will continue to closely monitor the evolving situation regarding COVID-19 and will issue further updated guidance for taxpayers when required and as issues arise. In particular, we will continue to issue updated guidance to businesses in good time before future returns are due.

Yours sincerely

Michelle O'Connor

Private Secretary to the Minister for Finance and Public Expenditure and Reform

A Member of the Minister for Finance and Public Expenditure and Reform staff. The Minister is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on www.lobbying.ie). The information contained in this email (and in any attachments) is confidential and is designated solely for the attention and use of the intended recipient(s). If you are not an intended recipient of this email, you must not use, disclose, copy, distribute or retain this message or any part of it. If you have received this email in error, please notify me immediately and delete all copies of this email from your computer system(s). Please note that this email and any reply thereto may be subject to a request for release pursuant to the Freedom of Information Act.

Tá an fhaisnéis atá sa ríomhphost seo (agus in aon cheangaltáin) faoi rún agus is don fhaighteoir/do na faighteoirí beartaithe é agus é/iad sin amháin. Mura tusa an faighteoir beartaithe, níor cheart duit an teachtaireacht seo ná aon chuid di a úsáid, a nochtadh, a chóipeáil, a dháileadh ná a choinneáil. Sa chás gur trí earráid a fuair tú an ríomhphost seo, tabhair fógra dom láithreach faoi sin agus scríos gach cóip den ríomhphost seo ó do ríomhchóra(i)s. Tabhair faoi deara go bhféadfaidh an ríomhphost seo agus aon fhreagra air bheith faoi réir iarraidh ar a eisiúint de bhun an Achta um Shaoráil Faisnéise