

Rep: 300334-FIN-MO-0177-2020

05 May 2020.

Deputy Neasa Hourigan T.D.,
Dáil Éireann,
Leinster House,
Kildare Street,
Dublin 2.
Neasa.Hourigan@oireachtas.ie

Dear Deputy,

The Chairman has asked me to write to you regarding your representations to the Minister for Finance concerning PSWT refunds and Form F45.

In order to accelerate interim refunds of Professional Services Withholding Tax (PSWT) during the Covid-19 pandemic, Revenue introduced temporary measures to streamline the PSWT administration process to assist service providers to obtain interim refunds of PSWT as quickly as possible by relaxing the requirement for submission of paper Form F45.

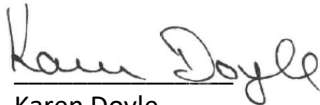
Where possible the form can be scanned and sent in electronically to 'My Enquiries' with the original F45 form to be retained. Where the relevant F45 form cannot be issued to the specified person due solely to the current Covid-19 circumstances then, for the purposes of attachment to a 'MyEnquiries' refund claim, a written statement issued by the accountable person to the specified person setting out the following information will be accepted in place of the form:

- the name and address of the accountable person
- the Tax Reference Number of the accountable person
- the name and address of the specified person
- the Tax Reference Number of the specified person
- the amount of the relevant payment
- the amount of the tax deducted from the relevant payment
- **and**
- the date on which the payment is made.

Information regarding the temporary procedures is on the Revenue website, available [here](#) .

The temporary measures described above and introduced from 26 March 2020 will ensure interim PSWT refunds claims submitted by specified persons can be expedited in a situation where the required details are submitted via 'My Enquiries'.

Yours sincerely,

A handwritten signature in cursive script that reads "Karen Doyle". The signature is written in dark ink and is positioned above a horizontal line.

Karen Doyle,
Private Secretary.