

How will PAYE Modernisation affect your payroll bureau?

Hosted by  
**ThesaurusSoftware**

The webinar will begin shortly....

The Panel...



**Paul Byrne**  
Managing Director at Thesaurus Software  
Former Accountant in Practice



**Sandra Clarke**  
Partner at BCC Accountants  
Council Member of the Irish Tax Institute



**Sinead Sweeney**  
PAYE Modernisation Change Manager  
Revenue Commissioners

Webinar Agenda...

**Part 1: How will PAYE Modernisation affect your payroll processing?**

<b>Part</b>	An overview of PAYE Modernisation	Elimination of the P forms	How payroll software will handle PAYE Modernisation	Recent updates and changes
	<b>Ques</b>	Corrections	Processing manually or using payroll software?	How are employees affected?
		Communicating the new system to your clients	Updating your letters of engagement	

Q&A

**Q&A Session**

Questions tab on your control panel

REC

**On Demand**

This session is being recorded

CPD

**CPD Accredited**

This webinar is CPD accredited

## An overview of PAYE Modernisation

### What is PAYE Modernisation?

- Many employees are given the wrong tax credits and cut-off points
- **Why?** Revenue only gets payroll data at the end of each year (P35)
- Revenue will know where the employee is working and how much they are earning in real time
- This allows Revenue to allocate the correct credits, avoiding overpayments / underpayments of tax

### What is PAYE Modernisation?

- Employers not operating PAYE correctly – new employees not registered & out of date tax credits being used
- With PAYE Modernisation, a file will be submitted electronically to Revenue on or before or shortly after each pay run
- Retrieval of tax credits will be automated – ensuring the correct credits are being used
- Employees will have full visibility through their MyAccount

### The file specifications...

- RPN – Revenue Payroll Notification – used to retrieve tax credits and cut off points for new and existing employees
- <http://bit.ly/2Bb1UEp>
- PSR – Payroll Submission Request (Mini P35) – used to submit payroll data to Revenue each pay period
- <http://bit.ly/2FN5xUA>

### What direct effect will this have on employers?

- Instead of a yearly P35, there will be a “mini P35” submitted with each payroll run
- Checking for updated tax credits and cut off points will also be an integral part of each payroll run
- Details of employees starting and employees leaving will be included in the “mini P35”

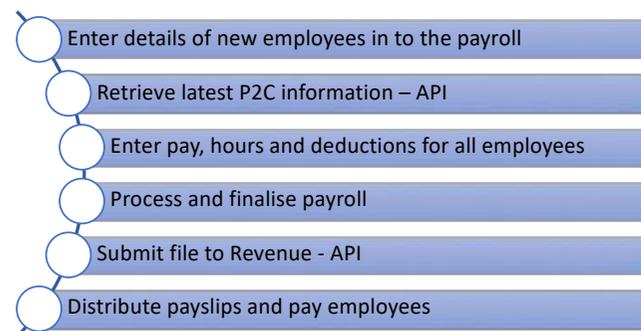
### APIs and how they help...

- API: Application Programming Interface
- Enables different software applications to communicate with each other, resulting in a better user experience
- Current system of retrieving tax credits (P2Cs) – manual process with a number of steps

### APIs and how they help...

- With the API, tax credit retrieval will require just one click
- Periodic payroll submissions (Mini P35) will also be a one click process
- Overall, the actual workload required each pay period should be reduced

### APIs and how they help...



What does RPN stand for?

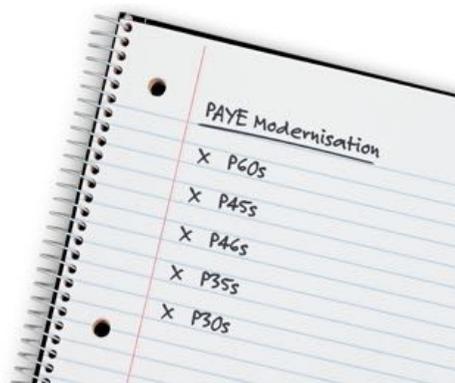
- a) Revenue Payroll Number
- b) Real-time Payment Notice
- c) Revenue Payroll Notification

What does RPN stand for?

- a) Revenue Payroll Number
- b) Real-time Payment Notice
- c) Revenue Payroll Notification

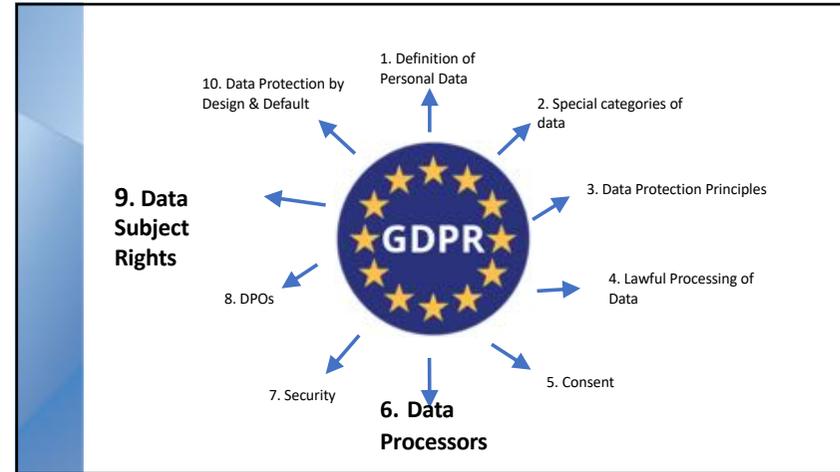
No more 'P' forms

- P60s
- P45s and P46s
- P35s
- P30s



How Payroll Software will handle  
PAYE Modernisation

## Recent updates and changes (if any)



### Data Processors

- Increased Data Processor responsibilities
- A written contract must exist
- Consider a Data Processor Agreement
- Don't let GDPR lose you clients!



### Enhanced Data Subject Rights

The right to access

The right to rectification

The right to be informed

## Corrections

### Submission Deadlines and Corrections

- Corrections can be made for incorrect submissions
- If the correction means that more tax is payable for a previous tax month, Revenue can apply interest
- A correction after the month's close off or sign off date will be seen as a change to a statutory declaration
- Consistent corrections or late submissions may result in corrective action by Revenue

### Submission Deadlines and Corrections

- Corrections are dealt with on the basis of "follow the money"
- If an employee is over or underpaid in a period and their pay is adjusted in the next period to correct this, no correction submission is required
- If an employee is paid an amount different to what it says in the payroll, then a correction submission will subsequently be required

### Data Alignment & Disputed Liabilities

- Data Alignment: 2018 Payroll software will prepare a return for submitting electronically to Revenue so that Revenue will have accurate information for the start of 2019
- Disputed Liabilities: One of the main difficulties with the UK system is reconciling differences between HMRC and payroll systems
- Revenue will have a facility to perform a reconciliation between both sets of data

## Processing Manually or using Payroll Software?

### Manual payroll processing...

208,000 Irish Employers → 60,000 Calculate manually or NIL return

- Need to log in to ROS and enter all details for all employees
- Need to manually check for and process changes to tax credits/cut offs
- Quite time consuming & prone to error
- Payroll bureau or payroll software?

## What direct effect will this have on employees?

### What direct effect will this have on employees?

- Employees will be able to log in to Revenue (MyAccount) and view what has been submitted, in relation to them, by the employer
- Employees will be able to allocate their credits and cut offs between multiple employments
- Revenue can be informed of changes in employment
- At the year end, employees will be able to view and print their official certificate of earnings and deductions

## Bureau processing – recommended for 2019

Request payroll details (hours, new employees, etc.)

- log and timestamp request

- log and timestamp response

Enter details of new employees in to the payroll

Retrieve latest tax credits and cut offs (API)

Enter pay, hours and deductions for all employees

Process payroll

Communicate payroll preview to client before finalising

- log and timestamp payroll preview communication

- log and timestamp client approval

Finalise payroll

Submit file to Revenue (API)

Distribute payslips and pay employees

## Communicating with Clients

## Communicating the changes to your clients

- Revenue will shortly be embarking on a major postal campaign
- Preferable that the client hears about the new system from you first
- A suggested draft letter is included in the handouts section

## The Letter of Engagement...

- Set out in your letter of engagement who is responsible for what
- Clients that keep giving you the wrong information or keep providing the information late
- Inform these clients that any interest that Revenue charges or that any additional fees that you need to charge will be part of the new reality

### The Letter of Engagement...

1. What exactly are your services and the deadlines by which time you must be provided with payroll information
2. Your fees for this service
3. What happens when information is incorrect or not provided in time for the deadlines
4. The method of calculating your additional fees in the event of number 3

### The Letter of Engagement...

5. How the accuracy and timeliness of the payroll is ultimately the responsibility of the client and that your role is to calculate, process and submit returns, using the information provided by the client

## ThesaurusConnect



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs



Sinead Sweeney

*PAYE Modernisation Change Manager  
at Revenue Commissioners*





**PAYE Modernisation**  
**Thesaurus Webinar**  
 March 2018

## Background & Design Principles

### Why modernise PAYE?

Changing nature of:

- Employments
- Payroll
- Information and communications technology
- Expectations

### PAYE Modernisation

 EMPLOYER	Seamless integration into payroll Minimize employer cost to comply Abolition of P30s, P45s, P46s, P60, End of Year Returns Right tax paid on current due dates Time savings	 EMPLOYEE	Simplified online services Maximise use of entitlements Automatic end of year review Real time accurate data Transparency
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 Statutory in-year employer return  
 Making compliance easier  
 Accurate up to date income details  
 Reduced customer contacts  
 Timely targeted interventions

## Context

## Employee/Employer Statistics

- 2.7m active employments (includes pensions)
- 206,000 employees >1 live employment
- Multiple employments with same employer
  
- 208,000 employers
- 110,000 employers with  $\leq 5$  employees
  - 98% filed through ROS
  - Over 5.4m forms generated to fulfil employer PREM reporting obligations (including 2.7m P60s)

## PAYE: Current Employer Obligations

## Paying Employees

Every time an employer pays an employee they must:

1. Apply the latest P2C
2. Calculate tax to be deducted (IT, USC, PRSI and LPT)
3. Provide the employee with a payslip that shows the pay and deductions made

### Revenue Reporting Obligations

An employer must report:

1. P45 / P46 for every employee starting employment with them or leaving employment with them
2. Each month / quarter submit a P30 and payment
3. By February of the following year complete a P35 with the associated listings for each of their employees

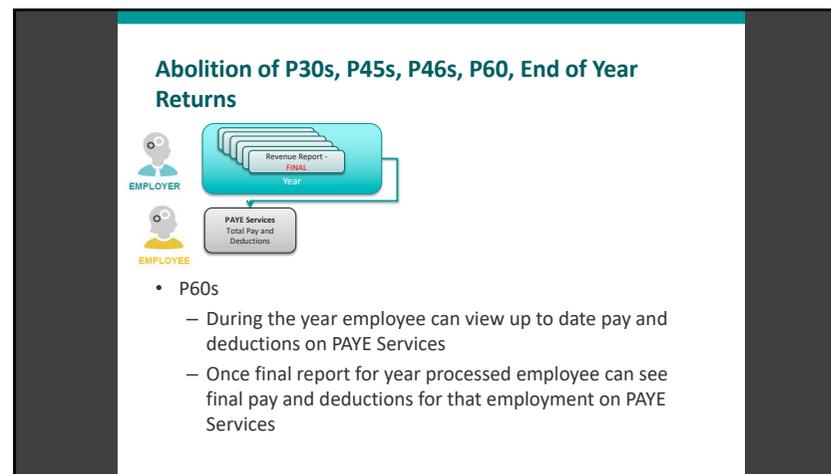
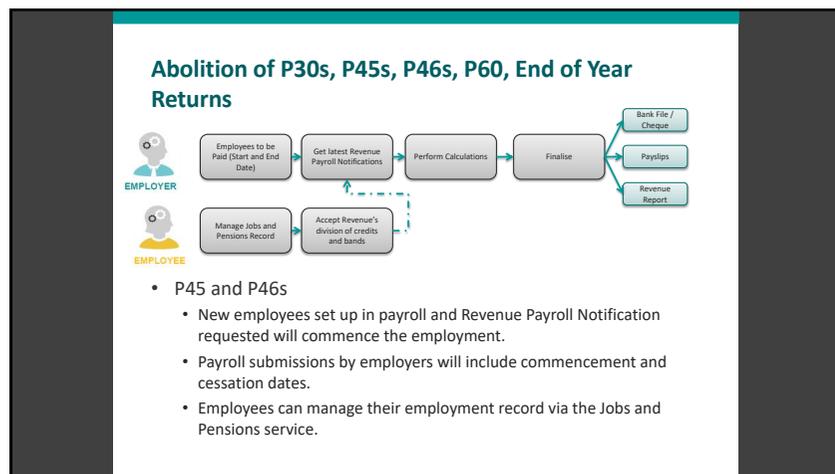
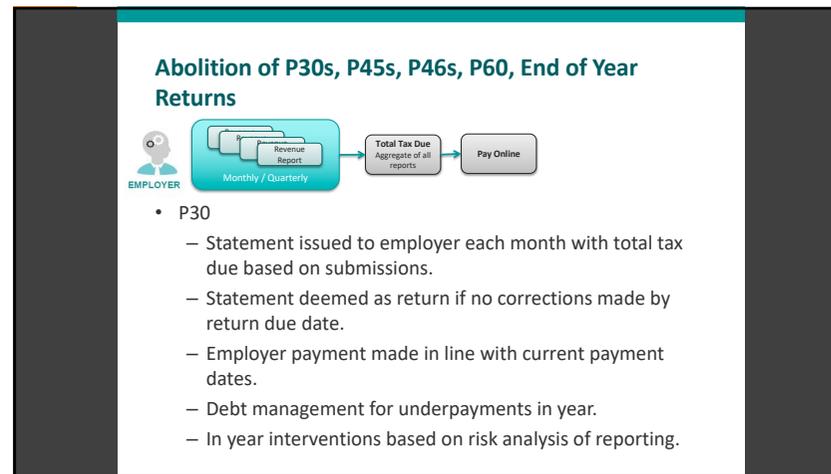
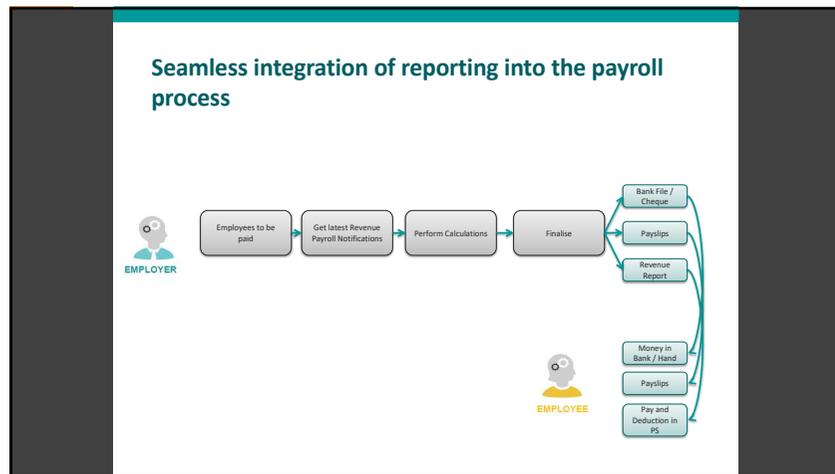
### Legislative Framework – Finance Act 2017

### Legislation – Finance Act 2017

The legislative provisions have been passed into law governing the changes these include:

- Revenue Payroll Notification (RPN)
- Payroll submissions on or before each payroll run by employers
- Statement issued by Revenue – deemed a return
- Upload difficulty due to technical failure
- Direct Debit/Variable Direct Debit

### High Level Design and Process Flows



### Abolition of P30s, P45s, P46s, P60, End of Year Returns



- End of Year Returns are no longer each month stands as a statutory return. No option to tidy up at year end
  - December statement available in early January.
  - Statement deemed as return if no corrections made by return due date.
  - Debt management for underpayments.

### As Is – Small Employer with Payroll Software

#### Payroll Run

Log into payroll
Set up Employee
Export P45

Log into ROS
Upload P45
WASTEN REPORTS
Email
Log into ROS
Download P2C

Log into payroll
Upload P2C
Run payroll

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#### Quarterly

Log into payroll
Download P30

Log into ROS
Upload P30
Pay P30
WASTEN REPORTS
Email
Log into ROS
Receipt

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#### Yearly

Log into payroll
Download P35
Publish P60

Log into ROS
Upload P35

### To Be – Small Employer with Payroll Software

Payroll Run

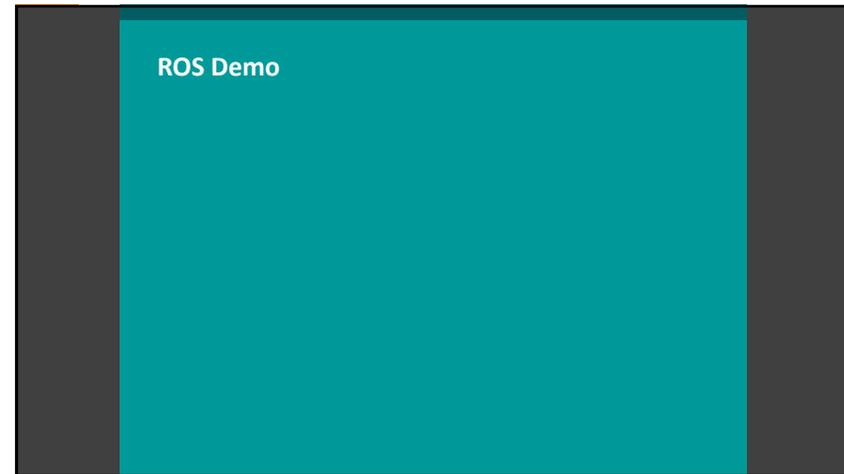
Log into payroll Set up Employee Run Payroll

Monthly - Optional

Email Log into ROS Accept Statement *Optional - will be deemed*

Quarterly - Optional

Log into ROS Make payment  Email Log into ROS Receipt *Optional - could use variable DD*



Employer details Get help Sign out

Revenue **Employer Services**

← Back to ROS

<b>Revenue Payroll Notification (RPNs)</b> Retrieve the necessary information to accurately prepare for payroll for existing and new employees. <a href="#">Request RPNs</a>	<b>Payroll submission</b> Submit payroll information extracted from your payroll software. Alternatively avail of our online form to manually enter the data. <a href="#">Submit payroll</a>	<b>View Payroll Submissions</b> Review recent payroll runs to ensure they accurately reflect your payroll and that any errors or omissions have been addressed. <a href="#">View payroll</a>	<b>Employer statements</b> View and accept due statements and make relevant payments. <a href="#">Accept statements</a>
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042744970 Get help Sign out

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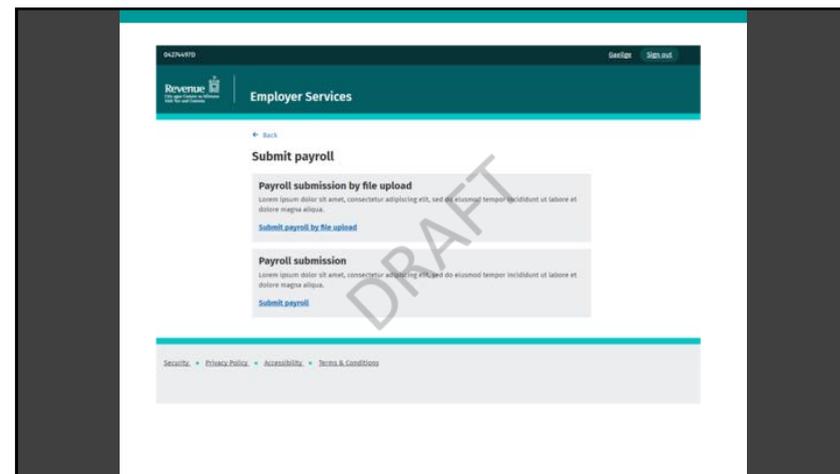
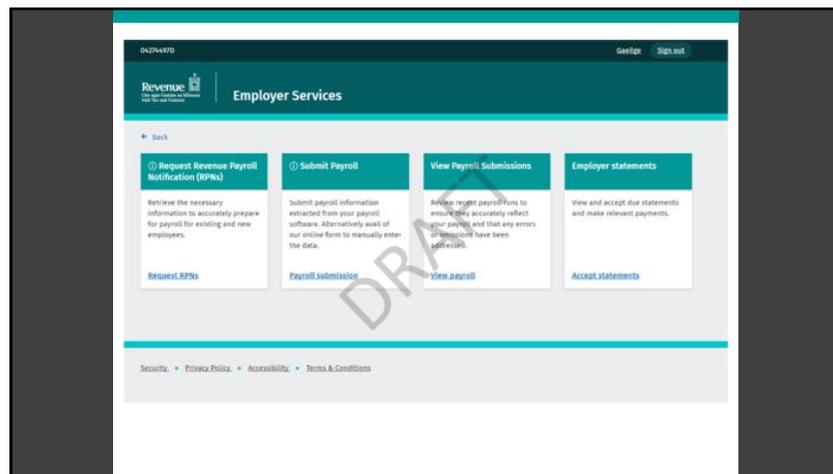
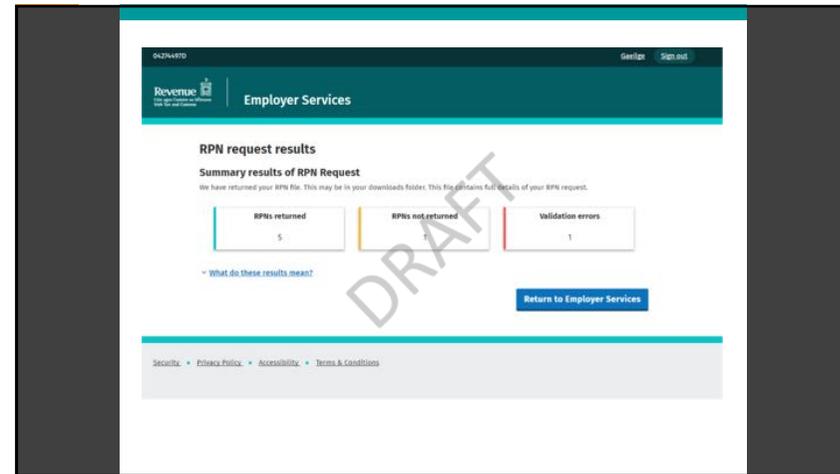
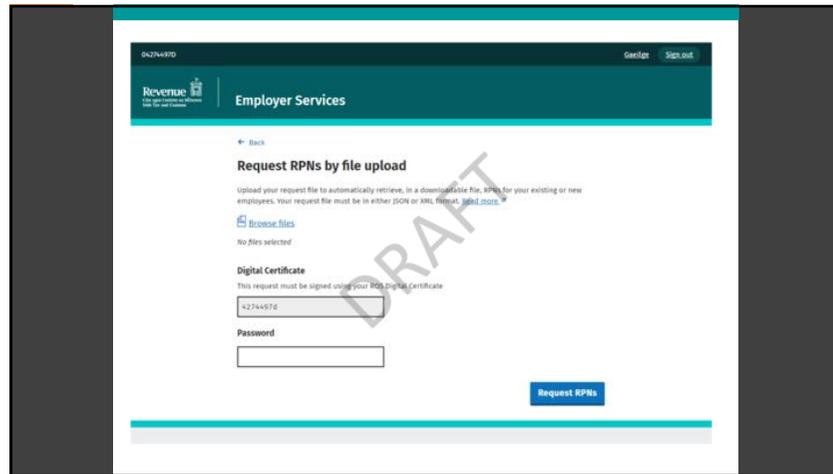
### Request Revenue Payroll Notifications (RPNs)

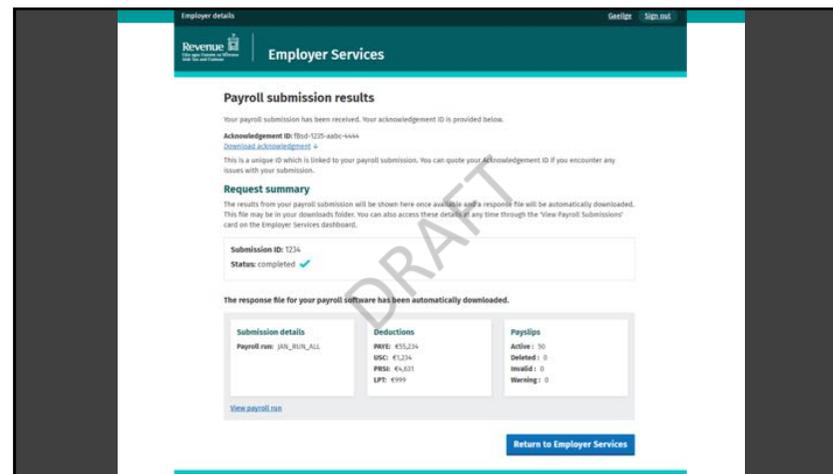
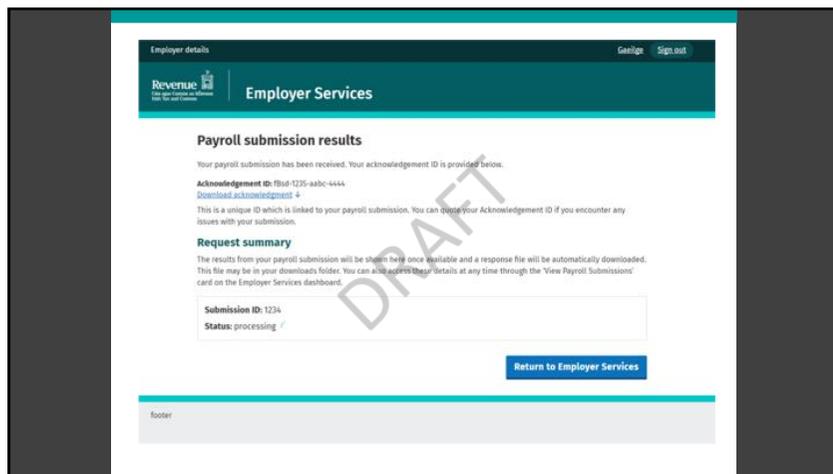
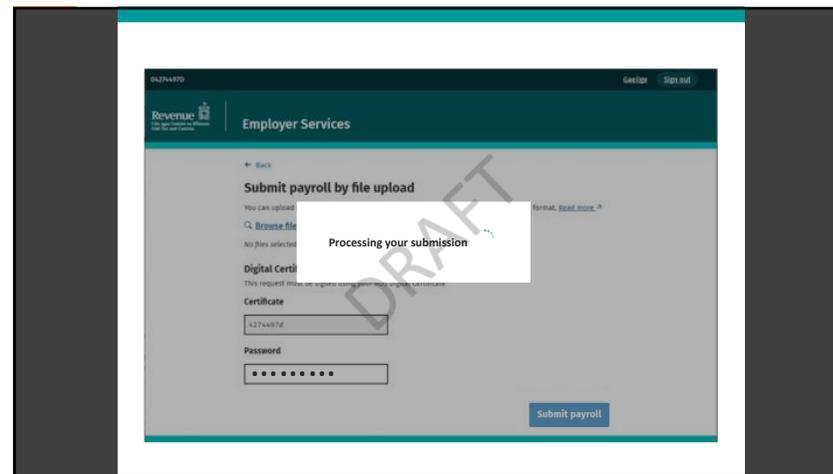
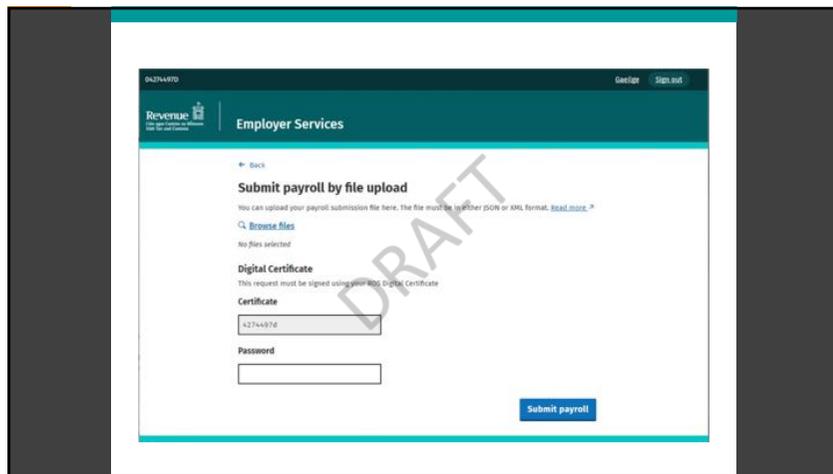
You should always ensure that payroll is run based on the most up to date RPNs. You can request RPNs for your employees by uploading a request file or by completing our online form.

**Upload request file**  
Your payroll software may produce a RPN request file in a supported format (i.e. JSON or XML). Select this option to upload the relevant request file and to review a PDF invoice for download. Separate files should be uploaded for existing and new employees.  
[Request RPNs by file upload](#)

**Complete online form**  
If you do not have a supported request file from your payroll software, select this option to use our online form to retrieve up to date RPNs for your existing and new employees.  
[Request RPNs by online form](#)

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### Payroll submission results

Your payroll submission has been received. Your acknowledgement ID is provided below.

**Acknowledgement ID:** f9d6-1235-aabc-4444  
Download acknowledgement

This is a unique ID which is linked to your payroll submission. You can quote your Acknowledgement ID if you encounter any issues with your submission.

**Request summary**

The results from your payroll submission will be shown here once available and a response file will be automatically downloaded. This file may be in your downloads folder. You can also access these details at any time through the 'View Payroll Submissions' card on the Employer Services dashboard.

**Submission ID:** 1234  
**Status:** completed with warnings ⚠  
 Your response contained paylips with warnings. Please refer to your download file or click 'View paylips' for full details.

The response file for your payroll software has been automatically downloaded.

Submission details	Deductions	Paylips
Payroll run: JAN_RUN_ALL	FWF: 435,234 USG: 43,234 PMS: 64,031 LPI: 4399	Active: 50 Deleted: 0 Invalid: 0 Warning: 1

[View payroll run](#)

[Return to Employer Services](#)

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### Payroll submission results

Your payroll submission has been received. Your acknowledgement ID is provided below.

**Acknowledgement ID:** f9d6-1235-aabc-4444  
Download acknowledgement

This is a unique ID which is linked to your payroll submission. You can quote your Acknowledgement ID if you encounter any issues with your submission.

**Request summary**

The results from your payroll submission will be shown here once available and a response file will be automatically downloaded. This file may be in your downloads folder. You can also access these details at any time through the 'View Payroll Submissions' card on the Employer Services dashboard.

**Submission ID:** 1234  
**Status:** completed with error ⚠  
 Your response contained invalid paylips. Please refer to your download file or click 'View paylips' for full details.

The response file for your payroll software has been automatically downloaded.

Submission details	Deductions	Paylips
Payroll run: JAN_RUN_ALL	FWF: 435,234 USG: 43,234 PMS: 64,031 LPI: 4399	Active: 50 Deleted: 0 Invalid: 3 Warning: 1

[View payroll run](#)

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04/26/18 design sign out

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**Request Revenue Payroll Notification (RPNs)**

Retrieve the necessary information to accurately prepare for payroll for existing and new employees.

[Request RPNs](#)

**Submit Payroll**

Submit payroll information extracted from your payroll software. Alternatively avail of our online form to manually enter the data.

[Payroll submission](#)

**View Payroll Submissions**

Review recent payroll runs to ensure they accurately reflect your payroll and that any errors or warnings have been addressed.

[View payroll](#)

**Employer statements**

View and accept due statements and make relevant payments.

[Accept statements](#)

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04/26/18 design sign out

### View payroll

Search by:

[Search](#)

**Recently updated**

The following runs were recently submitted / updated.

**Payroll reference: JAN\_RUN\_ALL**

Download

Run details	Total deductions	Submissions and paylips
Reference: JAN_RUN_ALL Status: completed Period: 01/01/2018 - 31/01/2018	FWF: 435,234 USG: 43,234 PMS: 64,031 LPI: 4399	Payroll submissions: 2 Active paylips: 50

[View run details](#)

[View payroll submission](#)

**Payroll reference: DEC\_RUN\_ALL**

Download

Run details	Total deductions	Submissions and paylips
Reference: DEC_RUN_ALL Status: completed Period: 01/01/2018 - 31/12/2017	FWF: 435,234 USG: 43,234 PMS: 64,031 LPI: 4399	Payroll submissions: 2 Active paylips: 50

[View run details](#)

[View payroll submission](#)

[Return to dashboard](#)

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Employer Services

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### View payroll

Search by: Recently updated

Search

Recently updated

The following runs were recently submitted/updated.

Payroll reference: JAN\_RUN\_ALL

Download

Run details		Total deductions	Submissions and payoffs
Reference: JAN_RUN_ALL	Tax: €75,234	Payroll submissions: 1	Active payoffs: 101
Status: Completed	PRV: €4,200		
Period: 01/01/2020 - 31/01/2020	URC: €7,200		
	LPT: €384		

View run details

Submissions

Date submitted	Submission ID	Active payroll	Deemed payroll	Issued payroll	Tax	PRV	URC	LPT	Status	Action
01/01/2020	101	1	0	0	€75,234	€4,200	€7,200	€384	Completed	View
01/01/2020	102	1	1	0	€75,234	€4,200	€7,200	€384	Completed	View
01/01/2020	103	1	0	1	€75,234	€4,200	€7,200	€384	Completed	View

1000.0000

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### View payroll

Search by: Recently updated

Search

Recently updated

The following runs were recently submitted/updated.

Payroll reference: JAN\_RUN\_ALL

Download

Run details		Total deductions	Submissions and payoffs
Reference: JAN_RUN_ALL	Tax: €75,234	Payroll submissions: 1	Active payoffs: 101
Status: Completed	PRV: €4,200		
Period: 01/01/2020 - 31/01/2020	URC: €7,200		
	LPT: €384		

View run details

Submissions

Date submitted	Submission ID	Active payroll	Deemed payroll	Issued payroll	Tax	PRV	URC	LPT	Status	Action
01/01/2020	101	1	0	0	€75,234	€4,200	€7,200	€384	Completed	View
01/01/2020	102	1	1	0	€75,234	€4,200	€7,200	€384	Completed	View
01/01/2020	103	1	0	1	€75,234	€4,200	€7,200	€384	Completed	View

1000.0000

Return to dashboard

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Employer Services

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View and accept due statements and make relevant payments.

[Accept statements](#)

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Revenue  
Online Statement of Account

Back

### Welcome to your Online Statement of Account

This information is accurate as of 10/04/2018 for PRV-EMP only, as applicable. Please note returns/payments may take 3-5 working days to appear on this Statement.

Tax Type Details  
PAVE-EMP

Registration Details

Tax Type	Reg No.	Status
PRV-EMP	0000022	Declaration Due

Period Details

The period details breakdown/search will show information from the previous seven complete tax years and the current tax year and is applicable to PRV-EMP only.

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
2020								
→ Monthly Statement	01/03/2020	31/03/2020	23/04/2020	12,721.98 *	0.00	0.00	Due	View/Accept
→ Monthly Return	01/02/2020	28/02/2020	23/03/2020	12,721.98	12,721.98	0.00	Deemed	View Return or Make Payment

Revenue Returns, Payments and Core PREM

Monthly Employer PAYE Statement

This information is accurate as of 02/04/20.

Summary Details		Period Details	
Income Tax	€13,000.00	Period:	01/03/2020 - 31/03/2020
PRSI (Employer & Employee)	€4,000.00	Status:	Due
USC	€2,000.00	Due Date:	14/04/2020
LPT	€2,721.98		
<b>Total</b>	<b>€21,721.98</b>		

I agree with the summary above.

Acceptance of this return certifies and declares that all the payroll data you submitted is complete and true to what you paid your employees in this period.

**Submit**

Monthly Employer PAYE Statement

This information is accurate as of 02/04/20.

Summary Details		Period Details	
Income Tax	€13,000.00	Period:	01/03/2020 - 31/03/2020
PRSI (Employer & Employee)	€4,000.00	Status:	Due
USC	€2,000.00	Due Date:	14/04/2020
LPT	€2,721.98		
<b>Total</b>	<b>€21,721.98</b>		

Payroll Run Reference	Submission Date	Income Tax €	PRSI €	USC €	LPT €	Total €
Mar2020Week10	07/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 921.98	€ 3,421.98
Mar2020Week11	14/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 600.00	€ 2,850.00
Mar2020Week12	21/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 600.00	€ 2,850.00
Mar2020Week13	28/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 600.00	€ 2,850.00

Payroll Run Reference Week 1

Payroll Overall Totals		Payroll Details	
Tax on Income	€372.31	Period:	01/01/2019 - 07/01/2019
PRSI	€180.83	Status:	Processed
USC	€137.43	Number of Payroll Submissions:	3
LPT	€300.00		
<b>Total</b>	<b>€920.37</b>		

**Payroll Items**

Date Submitted	Employee ID	Employer Reference	Tax on Income	PRSI	USC	LPT	Status
05/01/2019	11752817 - 1		€372.31	€183.33	€70.04		Active
05/01/2019	33345677 - 1	Jake	€150.00	€60.00	€30.00	€10.00	Deactivated
06/01/2019	44444447 - 1	0004	€150.00	€50.00	€30.00	€20.00	Active
06/01/2019	11752817 - 2		€24.00	€2.50	€3.00		Active *
06/01/2019		0001	€96.94	€3.00	€18.39		Active
06/01/2019	66666677 - 1	Cathal	€75.00	€25.00	€15.00	€10.00	Active

**Payroll Submissions**

Date Submitted	Tax on Income	PRSI	USC	LPT	Total	Status	Payrolls Count	Payrolls Corrected Count	Invalid Payrolls Count
05/01/2019	€744.01	€211.33	€160.04	€10.00	€1125.38	Completed	3	0	1

Stakeholder Engagement – Business Process

### Operation of Payroll

- It is clear from the consultation to date that for some employers the focus on the end of year reporting may have contributed to in year payroll processing practices that are not fully in line with PAYE regulations.
- The real time reporting regime will make these visible and such processes will need to change.

### Corrections

- While it is recognised that errors in payroll will occur, every effort should be made to ensure that submissions to Revenue are accurate and timely.
- Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf.
- All data received, including corrections and the timing of submissions, will feed into Revenue's risk analysis systems.

### List of Employees

- Commencing in June 2018, Revenue will be requesting all employers to submit an employee list, this will contain a list of employees currently working for the employer.
- The objective of the exercise is to ensure RPN's for 2019 are correct from the start of the year.
- This will then be followed up with a Revenue matching exercise.

### External Change Management

- Revenue presentations at outreach events focussing on employers and agents
- National Compliance Imperatives - focus on PREM.
- All interventions with employers used as opportunity to make them aware of PAYE Modernisation
- 2 tailored mailshots to all employers and agents (April and September)
- Review of 2017 P35L data and employers will be issued with P2C for employees that they have not registered
- Employer customer service visits by District staff (May onwards)
- 2 phased media and advertising campaign (June and September – December)
- Revenue Regional Seminars (September / October)

## Stakeholder Engagement Jan – April 2018

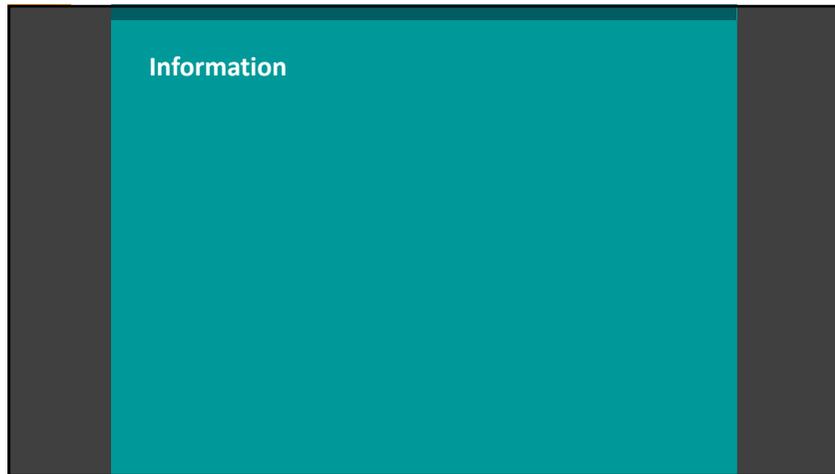
## Stakeholder Engagement - 2018

January	February	March	April
9 IPASS briefing (Cork)	8 Aviva	7 IPASS ESB Update	9 IFA Co. Elec.
11 IPASS briefing (Dublin)	14 PSDA	7 PSDA	10 KPMG Client Event
11 PSPA	14 Startup Showcase 2018	8 KPMG	11 KPMG Client Event
16 IPASS briefing (Galway)		9 CPA Dublin	12 CAI Midwest Society
16 Deloitte (Cork)		13 CPA Cork	18 PSDA
17 Deloitte (Limerick)		14 National Health Summit	19 CAI Midwest Society
24 SAP User Group		22 CAI Midwest Society	20 ITI Annual Conference
24 PWC Client Event		23 CAI Dublin	25 Pembroke Client Event
24 PAYE Modernisation Thesaurus Webinar		26 ACCA Ireland	
25 PSDA		27 PAYE Modernisation Thesaurus Webinar	
25 PAYE Modernisation Thesaurus Webinar		28 PAYE Modernisation Thesaurus Webinar	
31 National Manufacturing Conf		28 PSDA	
		29 Insurance Ireland	

## Preparing for PAYE Modernisation

## Getting Ready

- Have you the right Personal Public Service (PPS) number for all your employees?
- Have you registered your employees with Revenue?
- Have you an up-to-date tax credit certificate for all your employees?
- Have you completed the P45 process for any employees who have stopped working for you?
- Have you adequate controls in place to ensure that benefits/notional pay are being accurately calculated during the year?
- Are you aware of your duties as an employer at the end of the year?



**Information**

- Regular updates on [revenue.ie](http://revenue.ie)

<b>Employing people</b> Information for employers about your tax obligations when you hire and pay employees and about employment costs.	Employing an employer and employer obligations	What contributions pay?	What are employees' tax credits?
<b>Popular topics</b> What are employers' obligations? How are employers' obligations treated in all countries?	Employing your employees for tax purposes	Employer expenses	Employment related tax returns and forms
	Employment related tax returns and forms	Employment related tax returns and forms	When an employment ends

- Monthly external stakeholder update meetings
- Questions\feedback to [paymodernisation@revenue.ie](mailto:paymodernisation@revenue.ie)

Sign up to our mailing list!

Questions & Answers