



You should have recently received correspondence from the Revenue Commissioners advising you/company/partnership/trust of the obligation to make payments and file tax returns electronically (on ROS) with effect from 1st June 2011.

We would like to take this opportunity to highlight for your attention that **mandatory electronic filing applies to all of your tax returns and tax payments** e.g. corporation tax return & payment, Income Tax return & payment, PAYE returns & payment, VAT returns & payment, RCT returns & payment etc with effect from 1st June 2011.

Accordingly, please ensure that you/company/partnership/trust are registered on ROS for all relevant tax heads and arrange to file your tax returns and make all payments on ROS from 1st June 2011.

If you do not have the capacity to pay and file your returns electronically you should write to the Revenue Commissioners to request an exclusion.

If you require any assistance regarding this matter please contact our office.