

In all correspondence please quote:

District: 001
Unit: 010
PPS No.:
Notice No.:

District Manager
Dublin Region
City Centre/North City Business Taxes District
9/15 Upr O'Connell St
Dublin 1

V588 inac ??SEQSTRING??

MR TEST CASE TESTING 2
T/A TEST
BISHOPS SQUARE
DUBLIN 2

Enquiries: 01 8655000
23rd June 2017
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NOTICE OF ASSESSMENT
Chapter 4 of Part 41A Taxes Consolidation Act 1997
Income Tax for the year ending 31 December 2016

Dear Sir/Madam,

I hereby give notice that:

- in accordance with section 959U of the Taxes Consolidation Act 1997, a self assessment to Income Tax has been made in relation to you for the year ending 31 December 2016.
- the amounts included in the self assessment are based on statements and particulars specified in your tax return for the year ending 31 December 2016 and are set out on the following pages of this notice.

Section 933 and Chapter 6 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal. In particular, section 959AG provides that no appeal may be made against a self assessment made under section 959U. Also, section 959AI provides that no appeal may be made against amounts in an assessment that are based on statements or particulars specified in your tax return.

The balance payable is as follows:

Year of Assessment	2016
Total €	62,884.80
Rounded Total €	62,884.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,

District Manager

€Payslip

NoA C

The amount entered below is to be credited to the tax year indicated.

Signature: _____ Date : _____

Name: MR TEST CASE TESTING 2

PPS No:

Year: 1/1/2016 to 31/12/2016

Whole Euro only - DO NOT ENTER CENT

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Enquiries

Any enquiry regarding liability should be addressed to the Revenue office dealing with your tax affairs.
Any enquiry regarding payments should be directed to the Collector-General, Sarsfield House, Francis Street, Limerick.

Methods Of Payment

You can make a payment against a tax liability using one of the following:

Revenue On-Line Service (ROS)

For details on how to submit future returns and make payments using Revenue On-Line Service (ROS) visit the Revenue website at www.revenue.ie or Phone **1890 20 11 06**.

Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, please contact the Helpline at **1890 20 30 70**.

Credit Card

For details on how to make a tax payment by credit card (VISA or MasterCard), visit the Revenue website at www.revenue.ie or phone **1890 27 37 47**.

Single Debit Authority

You can now pay Income Tax, Corporation Tax or Capital Gains Tax directly from your bank account by completing the Single Debit Authority overleaf. Please note that the account must be in a bank within the State and must be a current account denominated in Euro.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Forward the Single Debit Authority to the Collector-General, Sarsfield House, Francis Street, Limerick.
- A once off deduction will be taken from your account and credited against your specified tax liability.

Do not enclose a cheque if you are making a payment by Single Debit Authority.

Cheque

All cheques should be made payable to the Collector-General and forwarded to Sarsfield House, Francis Street, Limerick.

Do not enclose cash.

Importance of Prompt Payments

- Make sure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest penalty.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under Section 1002 of the Taxes Consolidation Act, 1997.

Enforcement carries additional costs to any interest penalty charged.

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NOTICE OF ASSESSMENT
FOR THE YEAR ENDING 31 DECEMBER 2016

Total Sch D (Panel 1)		157,357
Total Sch E (Panel 1)		0
Total Sch F (Panel 1)		0
Amount of income or profits arising for this period		<u>157,357</u>
Less TOTAL PANEL 2		<u>2,100</u>
		155,257
Less TOTAL PANEL 3		<u>0</u>
		155,257
Less TOTAL PANEL 4		<u>0</u>
TAXABLE INCOME		155,257
On which Income Tax is charged as follows :		
Income taxable at Standard Rate	65,600 @ 20% =	13,120.00
Income taxable at Higher Rate	89,657 @ 41% =	<u>36,759.37</u>
Total Income Tax		<u>49,879.37</u>
Amount of Income Tax chargeable for this period		49,879.37
Amount of USC chargeable for this period-Self*		7,794.00
Amount of USC chargeable for this period-Spouse*		2,301.15
Amount of PRSI chargeable for this period-Self		4,506.08
Amount of PRSI chargeable for this period-Spouse*		<u>1,704.20</u>
Amount of tax chargeable for this period		66,184.80
Less TOTAL PANEL 5		3,300.00
Less TOTAL PANEL 8		<u>0.00</u>
Amount of tax payable for this period		62,884.80
Balance of tax payable for this period		62,884.80
*Note credits at Panel 5 are not available for offset against this charge.		

The Panel entries are displayed overleaf

THIS TAX SHOULD BE PAID USING THE PAYSIP TO THE COLLECTOR-GENERAL ON OR BEFORE
31/10/2016

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

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 NOTICE OF ASSESSMENT
 FOR THE YEAR ENDING 31 DECEMBER 2016

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Panel 1 ASSESSMENT TO INCOME TAX UNDER SCHEDULES D, E AND/OR F

Sch		
D	builder-Self	42,000
D	Interest/Income from Securities/Possessions-Self	1,100
D	Interest/Income from Securities/Possessions-Spouse	910
D	Profit from letting Premises-Self	66,702
D	Profit from letting Premises-Spouse	38,485
D	fees-Self	4,950
D	fees-Spouse	3,210
TOTAL		157,357

Panel 2 CAPITAL ALLOWANCES/LOSSES

Other-builder-Self	2,100
TOTAL	2,100

Panel 3 PERSONAL ALLOWANCES/RELIEFS AND DEDUCTIONS

Panel 4 TOTAL PAYMENTS MADE UNDER DEDUCTION OF TAX IRISH EFFECTIVE RATE

Panel 5 CREDITS/RELIEFS SET AGAINST TAX ON INCOME

Personal Credit	3,300.00
TOTAL	3,300.00

Panel 6 PRSI/USC/LEVI ES SELF

PRSI-Self	112,652 @ 4%	4,506.08
USC Amount-Self	10,036 @ 2%	200.72
USC Amount-Self	5,980 @ 4%	239.20
USC Amount-Self	98,736 @ 7%	6,911.52
USC Amount-Self	14,752 @ 3%	442.56
TOTAL		12,300.08

Panel 7 PRSI/USC/LEVI ES SPOUSE/CIVIL PARTNER

PRSI-Spouse	42,605 @ 4%	1,704.20
USC Amount-Spouse	10,036 @ 2%	200.72
USC Amount-Spouse	5,980 @ 4%	239.20
USC Amount-Spouse	26,589 @ 7%	1,861.23
TOTAL		4,005.35

Panel 8 OTHER CREDITS/RELIEFS