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31st August, 2008

Mr. Jim Kelly,
An Coimisiun Canachais,
Le Pole House,
Ship Street Great,
Dublin 8

Dear Mr. Kelly,

Thank you for your letter dated 28th August. As I have never made a submission to any department or Civil body, I ask you to bear with my attempt to do so, as clearly as I can.

I wish to ask the Commission to consider the following:-

1. ***That a simple list be made of documents etc, which are tendered by a Financial Advisor during a Revenue Audit i.e. 1 Bank of Ireland account, 3 AIB accounts with account numbers and so on. This list when completed to be forwarded direct to the taxpayer at him home address and not sent to his Accountant/Financial Advisor address.*** This is to prevent what happened in my own Audit in 1997 where Accountant failed to do as instructed and hence left me open to a further Audit in 2005. As things stand the taxpayer is left without any protection if the Accountant by his failures causes the taxpayer serious problems. In the case of the 1997 Audit this should have been re-examined in view of the evidence I uncovered in 2005 re my Accountants proven incompetence, this relates to a salary shown by my Accountant totalling £475,000 over 11 years. Revenue accepted that this was done incorrectly and adjusted the amount of assessment, however this should have been noticed in 1997 and not left to me, the amateur, to find.
2. ***Receipts are not being issued.*** On April 16th, 2006 Mr. Frank Daly in an interview in the Sunday Business Post stated all taxpayers under Audit would receive receipts. This was not done in my case in 1997. I instigated that interview by Louise McBride when I wrote to her outlining what happened to me.

3. **Availability of Charter.** Revenue broke many of their own rules as set down in their Charter, when dealing with my Audit in 2005/06. When I wished to appeal their assessment and they refused, I asked for a copy of their Charter and they were unable to provide me with a copy. It took 11 months to do so, by then the Audit was over. I was left defenceless during the Audit.
4. **Home visits by Revenue.** This should be by prior arrangement and an independent witness available to verify, or audio taped, to avoid the situation I found myself in where the Inspector lied following a visit to my home. I was falsely accused of holding a bogus Non Resident account. This was not the case so Revenue changed the charge to 'benefiting' from a Non Resident account. An Inspector reported that I had admitted to benefiting from this account, this was a lie and I have proved that Inspector lied. So Revenue changed again to say the money I gave my son was not taxed, this again is not the case. So I submit that a new commission rule, that an unsupported claim by a Tax Inspector should not be accepted.

I would also suggest that all conversations during an Audit between Revenue/Taxpayer/Accountant are taped, the Gardai seem to be able to do this quite easily so why not Revenue?

There are many more instances of unfairness etc and I am prepared at my own expense to appear before Commission and outline verbally the whole content of my experience with Revenue.

Yours faithfully,


Chris Nugent

