

Teileafón—

715355

Ext. 86

Luaigh Uimh. thag.

571/68016/46 file/10

OIFIG AN CHIGIRE CÁNACH,
(OFFICE OF THE INSPECTOR OF TAXES).

BAILE ÁTHA CLIATH GINEARÁLTA,
(DUBLIN GENERAL),

IMAT CEANTAR UIMH.

(P.A.Y.E. NO.

15

DISTRICT).

ÁRAS AN PHIARSAIGH,

(PEARSE HOUSE),

SRÁID AN PHIARSAIGH,

(PEARSE STREET),

BAILE ÁTHA CLIATH 2.

(DUBLIN 2).

1st December 1989

The Personnel Section,

Dunlaoghaire Corporation,

Gresham House

Marine Rd.

Dunlaoghaire,

Co. Dublin.

Re: Taxation of Children's Pension
Payable under pension schemes

Dear Sirs

Following the High Court Judgement in the O'Carroll case, childrens pensions payable under the Local Government Schemes shown on the list attached should be regarded for Income Tax purposes as income of the children. Necessary steps must now be taken by you to put this into effect in operating P.A.Y.E. for 1989/90 *(et seq. You should therefore:*

1. Arrange for separate records for the widow(er)s pension and each child's pension.
2. Supply a list of the cases affected, showing:
 - (a) The full names and tax reference numbers of the widow(er)s.
 - (b) The names of the children.
 - (c) The dates of birth of the children (if known).
 - (d) The estimated amount of each child's pension.
 - (e) The particular scheme under which the pension is payable.

In general it is expected that the child's pension will be less than the total of the basic Single Personal Allowance, plus P.A.Y.E. Allowance.

In order to avoid unproductive operation of the Emergency Basis, P.A.Y.E. need not be operated by you on the children's pension until the certificates of tax free allowances applicable to the children have been received.

Kindly treat as urgent.

Yours faithfully

M. Hickey
Inspector

Sobhan
Please extract details
required at 2a)-(2)

5/12/89
W. D. Giles on this
on phone