



## **PENALTIES**

### **The law provides for heavy penalties for -**

- failing to enter on a relevant payments card or relevant tax deduction card such particulars as are required to be entered thereon
- failing to return a relevant payments card or relevant tax deduction card to the Revenue Commissioners when instructed
- returning to the Revenue Commissioners a relevant payments card or relevant tax deduction card on which are entered particulars which are incorrect in any material particular
- failing to keep or produce the required records or documents
- failing to give a sub-contractor from whom tax has been deducted a certificate of deduction (Form RCTDC)
- failing to notify the Revenue Commissioners of a change in control of a company to which a certificate of authorisation has been issued.