



Revenue



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Office of the Revenue Commissioners
Corporate Business and
International Division
Dublin Castle
Dublin 2, Ireland

Oifig na gCoimisinéirí Ioncaim
Rannán Gnó Corparáidigh agus
Idirnáisiúnta
Caisleán Bhaile Átha Cliath
Baile Átha Cliath 2, Éire

Dr. Ambrose McLoughlin,
Registrar and Chief Executive,
Pharmaceutical Society of Ireland,
18 Shrewsbury Road,
Ballsbridge,
Dublin 4.

14th January 2009.

Re: Flat Rate Expenses – Pharmacists/Pharmaceutical Assistants
Ref: F.R.E. 69

Dear Dr. McLoughlin,

Thank you for your letter dated 4th December.

In accordance with the provisions of Section 114 of the Taxes Consolidation Act 1997, I propose to increase the flat rate expense for Pharmacists and Pharmaceutical Assistants with effect from 1/1/09, as follows:

Pharmacists - €450
Pharmaceutical Assistants - €250

These amounts represent the obligatory retention fee payable by pharmacists/pharmaceutical assistants in order to practice.

Increases to this expense for future years will only be allowed following approval from this office.

Yours faithfully,

Liza Deegan
Personal Income Tax 2 Branch