

From: Nick.Yeadon [Nick.Yeadon@air-dispatch.com]

Sent: 14 November 2007 22:58

To: Alan Richardson

Cc: Peter Joarder

Subject: submission on CP7/2007 Draft consultation paper on Levy

Sir

I have read the draft consultation paper and would like to raise an issue that causes us a problem. In section 4.4 (Ground Handling), you propose to introduce a fine for late submission of accounts of EUR2000. You state that audited accounts should be presented within six months of the year end.

Air Dispatch has a small ground handling operation at Shannon Airport which is a branch office of a UK company. This company is in turn part of a large group of companies based in the UK but operating throughout the world. The group presents consolidated accounts which take time to prepare and the group accounts are audited together once they have all been prepared. Under UK law we have nine months to complete the audit after the year end, it is not uncommon for us to take more than six months to complete this audit and as a result we are often not able to comply with the six month deadline, we do however provide un-audited accounts within the deadline.

Whilst I understand that Ireland is an independent state and that UK accountancy law would obviously not apply I would ask that the six month deadline is extended to allow for situations like ours

Many thanks
Nick Yeadon

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