

## ePSWT

### Part 18-01-05A

This document should be read in conjunction with sections 520 to 529 Taxes Consolidation Act 1997, the Finance Act 2020 and Tax and Duty Manual [Part 18-01-04](#)

This document was reviewed August 2023

---

## Table of Contents

1	Introduction .....	3
2	Background to ePSWT .....	3
3	ePSWT system .....	4
4	Inputting a Payment Notification .....	6
4.1	Resident/Non-resident definition.....	6
4.2	Submitting a Payment Notification for a resident specified person.....	7
4.2.1	Selecting the correct Tax Type.....	7
4.3	Submitting a Payment Notification for a non-resident specified person .....	8
4.4	Gross payment definition .....	8
5	Uploading bulk Payment Notifications by CSV file .....	9
5.1	CSV validations .....	10
5.2	CSV Review .....	12
6	Managing Payment Notifications .....	13
6.1	Searching Payment Notifications .....	13
6.2	Generating a PDF acknowledgement for Payment Notifications .....	14
6.3	Generating a Report of Payment Notifications .....	14
6.4	Amending a Payment Notification .....	14
6.5	Correcting the record by adding a Payment Notification .....	16
7	Agents.....	16
8	F35 filing .....	17
9	Other issues for Accountable Persons.....	17
10	ePSWT access for Specified Persons.....	18
11	Specified Persons preparations for ePSWT .....	19
12	Interim refunds for Specified Persons .....	20
	Appendix – Acknowledgment of payment notifications .....	21

## 1 Introduction

This manual provides guidance on the electronic Professional Services Withholding Tax (ePSWT) system, which is in operation from 1 July 2021.

Section 13 of the Finance Act 2020 provides for changes to the operation of PSWT including:

- the cessation of the use of the F45 and F43 forms and the introduction of electronic Payment Notifications via the Revenue Online Service (ROS), and
- the submission of additional information in respect of non-resident service providers (including the country of residence, the tax reference number used in that country, the address and contact details).

ePSWT allows accountable persons to:

- input Payment Notifications (PNs)
- upload batches of PNs
- search PNs and make amendments where appropriate
- generate a PDF acknowledgement of selected PNs
- generate a report of PNs.

ePSWT allows specified persons to:

- search PNs where PSWT was withheld from payments made to them
- generate a PDF acknowledgement of selected PNs
- generate a report of PNs.

ePSWT has no effect on the services under the remit of PSWT and which remain unchanged. Full details on the operation of PSWT are contained in Tax and Duty Manual (TDM) [Part 18-01-04](#). TDM [Part 18-01-04](#) includes information in paragraph 1.4 on 'relevant payments' and 'excluded payments'. For example, payments from an accountable person to a charity that is exempt from tax are excluded from PSWT. The accountable person paying a charity should obtain confirmation in writing from the charity that they are covered by the exclusion.

## 2 Background to ePSWT

In accordance with sections 520 to 529 Taxes Consolidation Act (TCA) 1997, when an accountable person (e.g. a public service body) makes a relevant payment for professional services to a specified person (service provider):

- PSWT at a rate of 20% is deducted from the payment and remitted to Revenue,
- the balance of 80% is paid to the specified person, and
- the accountable person is issued a paper F45 detailing the payment and the PSWT deducted to the specified person.

Each paper F45 has a security number. Paper forms and security numbers are issued by Revenue to accountable persons. Issues related to discrepancies in payment or lost/stolen F45 forms are dealt with by the issuing of a F43 form, which is an additional administrative burden on customers.

The introduction of ePSWT on 1 July 2021, in accordance with Finance Act 2020, means that the accountable person makes a PN online on ROS (in the new ePSWT system) and remits 20% as part of the F30 monthly return, as normal. ePSWT means that the accountable person will not be issuing any paper forms to specified persons. ePSWT provides a facility to amend PNs (in certain circumstances) and ends the need for the F43 form.

These changes end the creation and transferring of more than 500,000 paper F45 forms annually and eases the administrative burden for all parties.

Revenue engaged in a significant change management programme about ePSWT with accountable and specified persons. This included letters and enquiries issued to accountable persons in March 2021 and letters to specified persons in May 2021.

### 3 ePSWT system

3.1 When in ROS, a user can access the ePSWT system by selecting “Manage Professional Services Withholding Tax” from the main ROS services page. The screen presented to ROS users depends on the type of user accessing ePSWT. Where the ROS user:

- is registered for PSWT and is an accountable person, the section in figure 1 highlighted in **RED** is displayed,
- was registered for PSWT but the registration is ceased, the section highlighted in **RED** is displayed but the two buttons highlighted in **ORANGE** are greyed out/read-only and are not active,
- is not registered for PSWT and is a specified person, the section outside of the **RED** highlighted area (‘PSWT Withheld from You’) is displayed.

Revenue  
Cúla agus Cúistín na Míreann  
Irish Tax and Customs

## Manage Professional Services Withholding Tax

← ROS homepage

### Professional Services Withholding Tax (ePSWT)

Accountable Persons are required to submit information electronically to Revenue about payments, tax withheld and specified persons.

There are two methods available to provide Revenue with this information; you can input individual payment notifications or upload a CSV file with a larger quantity of payment notifications. Once the information has been uploaded, you can query, amend or delete payment notifications and generate a PDF acknowledgment of your submission.

**Download Payment Notification CSV Template**

The payment notification CSV file and associated documentation outline what information you need to submit to Revenue. Follow the guide to complete your CSV file and return to upload it.

[Download CSV Template ↓](#) [Download CSV Documentation ↓](#)

**Upload Payment Notification**

You can provide the payment notification data by direct entry or by using the CSV upload option. ⓘ

[Input Payment Notifications](#) [Upload Payment Notification CSV File ↑](#)

**Manage Payment Notifications**

This function allows you to search and amend payment notifications previously filed by you.

[Manage Payment Notifications](#)

**PSWT Withheld from You**


This facility will allow you to view Payment Notifications submitted by Accountable Persons where PSWT was withheld from you.

[View Payment Notifications](#)

Figure 1: ePSWT page on ROS

3.2 The ePSWT links are accessible in ROS from 24 June 2021. Given that a PN can be submitted with a forward date up to 7 days into the future, an accountable person can submit PNs dated 1 July on 24 June 2021.

3.3 A specified person who is not registered on ROS under their own tax reference number can view and access his or her payment notification information via myAccount. A PSWT link is available in the 'Manage My Record' card in myAccount. This enables specified persons who are taxed on a joint assessment basis with their spouses to access information about PSWT withheld.

Manage My Record


**Manage My Record:** a range of services to manage and update your record and make enquiries.

[Learn more](#)

<a href="#">My Profile</a>	<a href="#">Trust Register Functions</a>
<a href="#">My Enquiries</a>	<a href="#">Tax Clearance</a>
<a href="#">Receipts Tracker</a>	<a href="#">Register for ROS</a>
<a href="#">My Documents</a>	<a href="#">Update Bank Details for PAYE</a>
<a href="#">Letter of Tax Residence</a>	<a href="#">Refunds</a>
<a href="#">Upload Supporting Documents</a>	<a href="#">Update Civil Status</a>
<a href="#">Capital Gains Clearance</a>	<a href="#">VAT Number Verification</a>
	<a href="#">Manage Professional Services</a>
	<a href="#">Withholding Tax</a>

Figure 2: ePSWT link on 'Manage My Record' card in myAccount

## 4 Inputting a Payment Notification

After selecting **Input Payment Notification**, the accountable person is provided with an input screen to complete. The first question on the screen form is about the type of specified person. There are two types of specified person:

- resident
- non-resident.

### 4.1 Resident/Non-resident definition

Accountable persons are not required to determine the tax residency status of specified persons. Resident Specified persons are required to provide the accountable person with an active or ceased Irish Tax Reference Number (TRN). This TRN must be an IT, CT or VAT number. For example, if the specified person has/provides an RCT number, that number cannot be entered/used. The accountable person should advise the specified person that it is obliged to deduct tax before making the payment and an IT, CT or VAT number is required. If the specified person does not have an IT, CT or VAT number, then it is likely to be a non-resident.

#### **Resident**

For the purposes of ePSWT processing, a "resident" specified person is

- an Irish resident, **or**
- a tax entity located outside of the State which has an Irish TRN (IT, CT or VAT).

**Non-resident**

For the purposes of ePSWT processing, a “non-resident” specified person is a person or tax entity located outside of the State which does **not** have an Irish TRN (IT, CT or VAT).

**4.2 Submitting a Payment Notification for a resident specified person**

When inputting a payment notification different information is required depending on whether the specified person is resident or non-resident. The fields for a resident specified person are shown in figure 3 below.

The screenshot shows a web form titled "Input Payment Notifications" from Revenue. The form is for a resident specified person. It includes a "Back" button, a title "Input Payment Notification", and instructions to enter details. The form fields are as follows:

- The specified person is a:** A dropdown menu with "Resident" selected.
- Name:** An empty text input field.
- Address:** An empty text input field.
- Tax Type:** A text input field containing "IT".
- Resident Tax Reference Number:** An empty text input field.
- Payment date:** A date picker field showing "03/08/2021".
- Gross Payment Amount:** A text input field containing "10000".
- Amount of Tax Withheld:** A text input field containing "2000".

Figure 3: Input PN for resident specified person

**4.2.1 Selecting the correct Tax Type**

There are three options to choose from, which are IT, CT or VAT.

- A (resident) specified person must be registered for either ‘IT’, ‘CT’, or ‘VAT’. When the accountable person is submitting a PN, it must include a
  - (i) ‘tax type’ which one of the three tax type options, and
  - (ii) a corresponding Irish TRN.
- If the combination of TRN and tax type entered does not exist on Revenue’s records, an error message is presented on screen.

- If the specified person is a company, the tax type to choose is CT (Corporation Tax).
- If the specified person is an individual, the tax type is IT (Income Tax).
- If the specified person is a partnership, trust, unincorporated body (co-operative, society, etc.), the tax type is IT (Income Tax).
- If inputting the tax type of CT or IT results in an error message, VAT should be used as the tax type and the corresponding VAT number should be entered. This should cover the small percentage of specified persons that are not registered for CT or IT but are registered for VAT. Note: 'old-style' VAT numbers are recognised as valid TRNs for ePSWT submissions. However, where an 'old-style' VAT number has been converted to a standard format TRN, i.e. 7 numbers and a single check character, ePSWT processing may not recognise the reformatted number. Accountable persons should use the specified person's IT or CT number instead. A specified person's 'employer' number is not compatible with ePSWT and should not be used.
- 'CHY' or 'T-numbers' are not acceptable TRNs for ePSWT payment notifications and will result in an error message being returned.
- If an error message is returned, the TRN details provided by the specified person should be checked and confirmed. If there is still an issue in filing the PN for that specified person, the AP should contact Revenue via MyEnquiries.

#### 4.3 Submitting a Payment Notification for a non-resident specified person

PNs for non-resident specified persons are submitted in the same way as for residents, except the information fields to be completed are slightly different. The fields are as follows: -

- Name
- Address
- Country of residence
- Non-resident tax reference number (TRN from foreign jurisdiction)
- Payment date
- Gross payment
- Amount of PSWT withheld
- Phone number of non-resident\*
- Email of non-resident\*

\* Either the phone number or the email address of the non-resident is required to be included on the PN.

#### 4.4 Gross payment definition

The gross payment is the relevant payment under PSWT, including the PSWT which is to be deducted but **excluding** VAT.

Other items reimbursed to the specified person which do not come under the remit of PSWT should be excluded, e.g. Stamp duty, Land registry fees, Court fees, etc. See Section 1.4 of TDM [Part 18-01-04](#) for further details on this.



## 5 Uploading bulk Payment Notifications by CSV file

When an accountable person wants to upload a bulk Payments Notifications file, they should select **Upload Payment Notification CSV file**, on the Manage Professional Services Withholding Tax screen (figure 1). On selecting this option, the accountable person is prompted to browse and select a CSV file they want to upload (figure 3).

The CSV file is in a predefined format. A template and guidance on the CSV file are available to download from the main ePSWT landing page on ROS. In addition, a copy of the CSV file, a sample CSV file with five payments, and the CSV file guidance are available on the [Revenue website](#) in the ePSWT information section.

Detailed guidance on the structure of the CSV file is provided in the guidance document and is not repeated in this manual. The following is a table of requirements about the information fields to be completed, or to be left blank (or null) when making PNs for both resident and non-resident specified persons.

	<b>Resident</b>	<b>Non-resident</b>
isNonResident	N	Y
taxType	Populate	Null
residentTaxRegistrationNumber	Populate	Null
Name	Populate	Populate
Address	Populate	Populate
paymentDate	Populate	Populate
grossPaymentAmount	Populate	Populate
taxWithheldAmount	Populate	Populate
nonResidentTaxReferenceNumber	Null	Populate
nonResidentCountryOfResidence	Null	Populate
nonResidentPhoneNumber	Null	Populate either one of these fields. An entry in one of these fields is required (and the other field is then 'Null').
nonResidentEmailAddress	Null	

Table 1: Fields to fill in a CSV file

If an AP has multiple tax registrations and has a different PSWT number to the 'customer number', the AP should use the 'customer number' on the CSV file. This is the number which is attached to the AP's ROS digital certificate, that is the main overarching number.

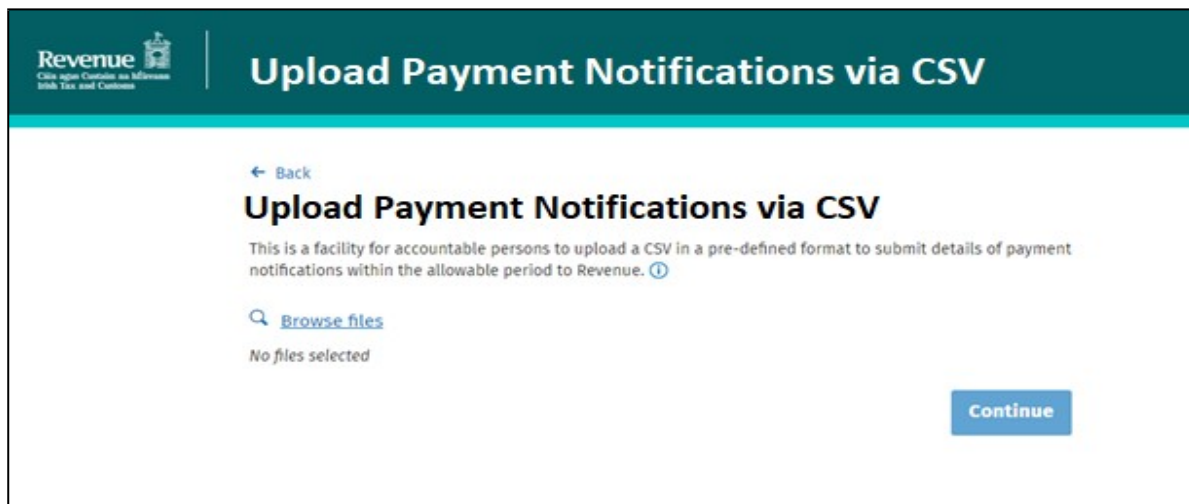


Figure 4: CSV file upload screen

It is possible for an accountable person to submit multiple CSV files on a single day. For example, multiple files may be uploaded on a single day in advance of a bank holiday weekend or the Christmas period covering the period when daily files would be uploaded otherwise.

## 5.1 CSV validations

When the CSV file is uploaded it is validated to confirm its structure, and that the contents are correct. The validations on the CSV file are as follows:

General CSV file validations:

- a. file must be CSV and cannot be greater than 10MB
- b. file must have less than 4,000-line items
- c. the first and third rows must contain the correct headings (provided by Revenue in the file specification)
- d. the accountable person's TRN is validated
- e. CSV version is validated, and
- f. fields are checked to ensure they have content. There are different rules for resident and non-resident specified persons, e.g. 'country' is needed for non-resident.

Specific CSV file validations on each PN line item are:

- g. name cannot be greater than 100 characters
- h. name cannot have invalid symbols. A list of valid symbols is included in the box below
- i. address cannot be greater than 300 characters
- j. Irish TRN cannot have more than 9 characters
- k. Irish TRN and tax type is subject to validation to confirm a Revenue record (for resident).
- l. Payment date has a series of validations
  - i. must be on or after 1/7/21
  - ii. can be today or up to 7 days in the future
  - iii. must not be covered by a filed F30
  - iv. must not be in the last month or earlier, if the date is beyond the 23<sup>rd</sup> (filing date of F30)
  - v. must not be covered by a filed F35

- vi. must not be in the last year or earlier, if the date is beyond the 23<sup>rd</sup> of February (filing date of F35)
- m. Payment value must be a positive number and less than 1 billion
- n. Deduction value must be 20% of payment value.

Note: the “We’re Sorry... Something went wrong” error message at Sign and Submit stage occurs because an invalid symbol was included in the CSV file.

The valid symbols that can be entered into the ePSWT fields in ROS and in the CSV file are:


!"#\$%&'()\*+,-./0123456789:;<=>?@  
 ABCDEFGHIJKLMNOPQRSTUVWXYZ[\]^\_`  
 abcdefghijklmnopqrstuvwxyz{|}~¡¢£¥¦§¨©ª«¬®¯°±²³´µ¶·¸¹º  
 »¼½¾¿ÀÁÂÃÄÅÆÇÈÉÊËÌÍÎÏÐÑÒÓÔÕÖ×ØÙÚÛÜÝÞß  
 àáâãäåæçèéêëìíîïðñòóôõö÷øùúûüýþÿ

If an AP is presented with an error message, it is recommended that the names and addresses included in the CSV file should be looked at for any invalid symbols. The experience to date in ePSWT filing is that errors have arisen in the data when APs have used ‘Cut and Paste’ from one software application to another, and those errors have generally arisen with the apostrophe, letters with accents or the Irish fada (when cut and pasted from other applications).

## 5.2 CSV Review

When the CSV file upload passes the initial review (as per the general file validations at 5.1 (a) to (f) above), the accountable person is presented with a view of each of the PNs which passed full validation (figure 4 overleaf).

During the upload, each PN is assigned a unique PN Reference number (ID).



## Upload Payment Notifications via CSV

[← Back](#)

### Upload Payment Notifications via CSV

#### ^ Payment Notifications - Residents

These are the payment notifications for residents added to this submission.

Payment Notification ID	Specified Person Name	Tax Type	Tax Registration Number	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action
1234	<a href="#">John Doe</a>	<a href="#">IT</a>		02/08/2021	€100,000.00	€20,000.00	<a href="#">View</a>
2345	<a href="#">Jane Doe</a>	<a href="#">CT</a>		03/08/2021	€10,000	€2,000.00	<a href="#">View</a>
3456	<a href="#">Sean Doe</a>	<a href="#">VAT</a>		04/08/2021	€1,000.00	€200.00	<a href="#">View</a>

#### ^ Payment Notifications - Non-Residents

These are the payment notifications for non-residents added to this submission.

Payment Notification ID	Employee Name	Non-Resident Tax Registration Number	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action
9876	<a href="#">Jack Frost</a>		02/08/2021	€100,000.00	€20,000.00	<a href="#">View</a>
8765	<a href="#">Joe McJoe</a>		03/08/2021	€10,000	€2,000.00	<a href="#">View</a>
7654	<a href="#">Jane McJane</a>		04/08/2021	€1,000.00	€200.00	<a href="#">View</a>

**Sign and Submit Payment Notifications**

Figure 5: Review PNs after CSV upload

The accountable person has an option to download a report on the PNs which failed.

The failed PN report is in the form of a CSV file with details of the failed PNs and details of the validation rule which triggered and caused the PN to fail. Note: there is no **permanent** record held in ROS of the PN failures. **The accountable person has a one-time opportunity to download the report of the failed PNs at the point of upload.**

A new upload record needs to be created for those payments that fail, when the correct data is available. For example, say an accountable person uploads a CSV file of 500 PNs, of which 490 pass the validations and 10 fail. The accountable person will need to correct the data in the 10 failed PNs, as informed by the validation rule that triggered the failure and upload a new CSV file for the 10 PNs.

## 6 Managing Payment Notifications

Accountable persons can examine all PNs they have submitted previously. There are various facilities available which enable accountable persons to easily confirm that they have submitted all Payment Notifications that they are required to submit.

### 6.1 Searching Payment Notifications

Accountable persons have a facility to search all the PNs that were successfully submitted. Search options can be refined using various filters including:

- Year of payment
- Month of payment
- PN reference number (ID)
- Resident or non-resident specified person
- Payment date
- Date PN was submitted
- Specified Person name (or part of)
- Tax Registration number (or part of).

^ Payment Notifications - Residents

Payment Notification ID	Specified Person Name	Tax Type	Tax Registration Number	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action	Select All Payment Notifications
<input type="text" value="Filter by ID"/>	<input type="text" value="Filter by Name"/>		<input type="text" value="Filter by Tax R.."/>	<input type="text" value="Filter by Payme.."/>				<input type="checkbox"/>
1234	<a href="#">John Doe</a>	IT		02/08/2021	€100,000.00	€20,000.00	<a href="#">View</a>	<input type="checkbox"/>
2345	<a href="#">Jane Doe</a>	CT		03/08/2021	€10,000	€2,000.00	<a href="#">View</a>	<input type="checkbox"/>
3456	<a href="#">Sean Doe</a>	VAT		04/08/2021	€1,000.00	€200.00	<a href="#">View</a>	<input type="checkbox"/>

Figure 6: Search for PNs

## 6.2 Generating a PDF acknowledgement for Payment Notifications

When the accountable person has completed a search, they can select either specific or all PNs from the results screen and generate PDF Acknowledgements. The PDF acknowledgements can be issued to the specified person(s).

Accountable persons are required to issue these acknowledgments to non-resident specified persons. Resident specified persons can search and generate their own PN acknowledgements on ROS, and do not require to have acknowledgements issued to them by accountable persons.

## 6.3 Generating a Report of Payment Notifications

When the accountable person has refined their list of PNs in the search facility, they can view and generate a CSV report of all PNs listed in the search results.

The data in the CSV report is the same as the data which was uploaded for the PN (whether by CSV bulk upload or individual direct ROS input), plus the following:

- Payment Notification reference number (PNRN)
- Date the PN was submitted.

## 6.4 Amending a Payment Notification

Where an error is discovered in a payment notification, an accountable person can self-correct the record up until the F35 for the period has been filed. Once a PN is selected in the search functionality, the accountable person has the option to amend some or all fields of the PN (see below for details of when amendments can be made). An accountable person can delete an existing PN or add a new PN for a previous F30 period (see below for details of within restrictions).

It is expected that a common scenario when a PN will be amended is where there were subsequent issues with the payment made which are notified after the PN was submitted. In this scenario the accountable person would delete the PN and submit a new PN when the payment issues are resolved.

Critically, if the accountable person submits a payment notification which relates to a previous period or amends a payment notification by increasing the payment amount and the F30 for that period has already been filed, they will need to adjust their next F30 and payment to Revenue to reflect the increased PSWT to be remitted. Similarly, reductions in payments for periods where the F30 has been filed will have the opposite effect on the next F30 payment, i.e. reducing the payment value by the amount of the reduction in the amended Payment Notification.

The filing of the F35 will reconcile all amendments carried out in the annual period. It should be noted that once the F35 is filed no further amendments are possible to Payment Notifications for the period covered by the F35.

The following rules apply to any amendments to a PN. An amendment can be done:

- only for a period in respect of which the F35 has not yet been filed, or
- for the previous year up to 23 February (the due date for the F35) or until the F35 is filed, or
- on individual Payment Notifications as there is **no** CSV bulk upload option.

To amend a PN, an accountable person should search the PNs and select the “View” link (figure 5 above). Two options are available once the PN has been selected; to “Amend” or “Delete”.

Not all PNs are amendable, even within the date periods noted above. For example, if a specified person has made an interim refund claim for the credit, already received an offset or a refund. If the accountable person still needs to amend that PN, it will need to contact Revenue through [MyEnquiries](#).

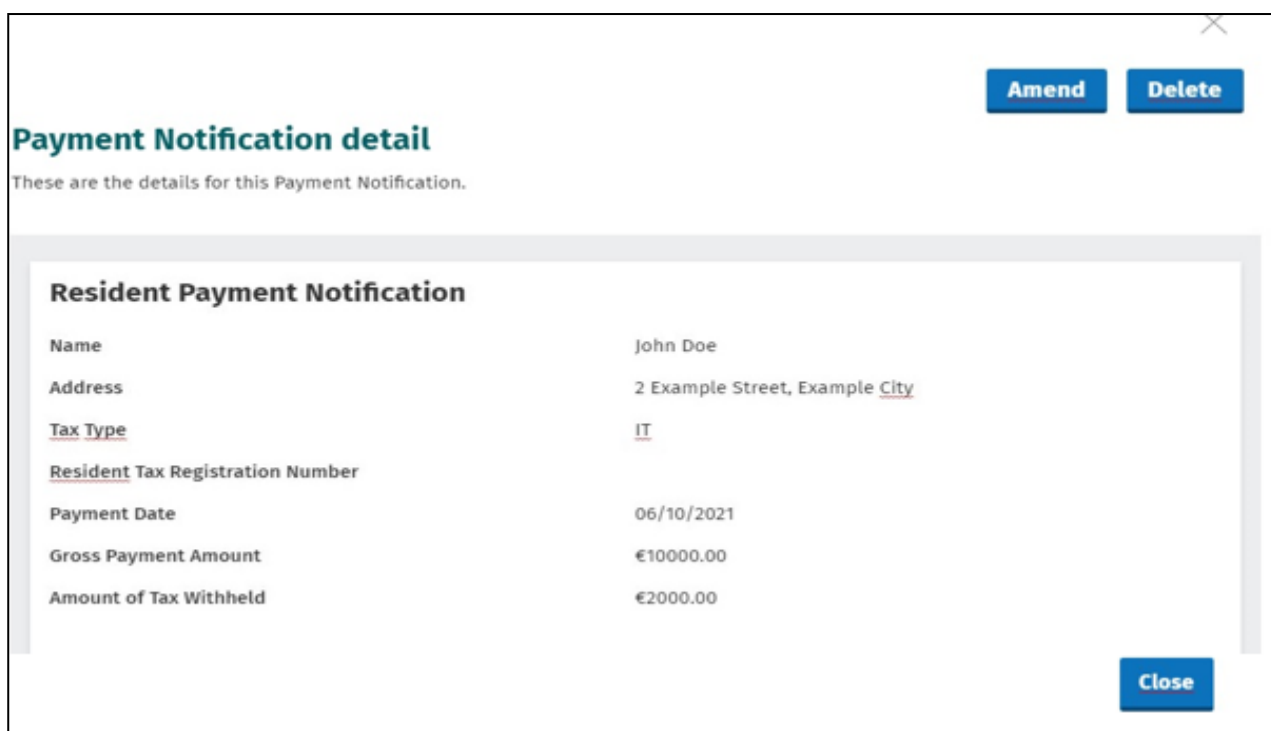


Figure 7: Select Amend or Delete to correct the record

- If the “Amend” button is selected, the accountable person can amend the following aspects of a PN:
  - Name
  - Address
  - Tax Type
  - TRN
  - Payment Date (if the new date must be within the parameters specified above), and
  - Gross Payment Amount.

(Note that the amount of tax withheld will be re-calculated automatically.)

The same validations are carried out on an amended PN as on the original PN before the accountable person can sign and submit the amendment.

- The accountable person can delete the entire PN, if the Payment Date falls within the threshold parameters specified above.

## 6.5 Correcting the record by adding a Payment Notification

An accountable person can also submit a one-off PN relating to a previous period, even if the F30 for that period is filed. As with amendments there is no CSV bulk upload option. The accountable person can create a one-off PN within a wider date range threshold parameter (specified above), when they use the ROS screens.

## 7 Agents

Agents have full access to the ePSWT system where they are linked to their client for the taxhead on Revenue’s records. This permission can be given by an Agent/administrator from within the ‘Admin Services’ tab similar to all other permissions.

### **Accountable Person Clients**

Agents linked to the live PSWT tax registration of their clients who are accountable persons have access to the full range of ePSWT functions.

Similar access as per Section 3 above is provided to agents when they are linked to a client through a ceased PSWT registration.

Agents linked to an accountable person through other tax registrations are presented with the “PSWT withheld from you” option on the ePSWT landing page.

### **Specified Person Clients**

Any agent linked to a tax registration has access to the “PSWT withheld from you” option on the ePSWT landing page.



## 8 F35 filing

ePSWT introduces a number of changes to the F35 filing process.

Note: The F30 process is unaffected by the new system. However, where an amendment to a PN results in an amended F30 liability but the F30 has already been filed for that period, it is not possible to file an amended F30 for that period. Instead, the accountable person is required to adjust the subsequent F30 liability up or down in accordance with the amended PN(s) made. See Section 6 above.

### Two F35 returns for the 2021 calendar year

ePSWT is being introduced mid-year, from 1 July 2021. This necessitates two separate F35 returns for the 2021 calendar year.

The first return is for the period 1 January 2021 to 30 June 2021. This return must be filed prior to **23 August 2021**. This return is similar to all previous F35 returns (other than its shorter period) in that it must be filed with an associated schedule of payments made to each specified person during the period.

The second return is for the period 1 July 2021 to 31 December 2021. This return must be filed prior to **23 February 2022**. Unlike all previous F35s, this return does not require a schedule of payments and only the F35 needs to be filed.

### Ending of the requirement to file a Schedule of Payments

F35 filings after 2021 do not require a schedule of payments. From 2022 et seq. only the F35 itself needs to be filed. This represents an administrative saving in the ePSWT system.

### Section 891B filing and the derogation on Schedule of Payments filing

Accountable persons who are obligated to file an S891B return **and** who identify PSWT payments on their S891B, are not currently required to submit a schedule of payments with their F35 return.

The legislation providing for ePSWT requires that an F35 is filed for the period 1 January to 30 June 2021. The F35 for that period should include the schedule of payments and therefore the derogation regarding the S891B return does not apply.

For the second F35 return for the 2021 period and future F35 returns a schedule of payments is not required. Accordingly, the derogation is no longer relevant.

## 9 Other issues for Accountable Persons

### Paper forms and unused F45 numbers after 1 July 2021

After filing the first F35 return for the 2021 period, accountable persons are required to return all unused F45 forms to Revenue. Accountable persons should not be retaining any F45 forms after 23 August 2021.

All unused F43 forms should be returned after 30 November 2022. The address to send these forms is:

Revenue Commissioners,  
35 – 184 Shanowen Road,  
Santry,  
Dublin 9,  
D09 V9T6.

If an accountable person is using blocks of unique numbers provided by Revenue in their financial software in generating F45s, these unused numbers should be returned to Revenue. After the accountable person files the first return for the 2021 period (on or around 23 August 2021), they should submit an enquiry (on MyEnquiries) with the following information:

- the unique reference number used on the last F45 issued
- the block of unused numbers which was issued to it by Revenue.

### **When should a Payment Notification be made following a payment?**

The legislation regarding Payment Notifications states “on making a relevant payment, shall submit to the Revenue Commissioners a notification”.

Revenue’s interpretation of this is that the PN should be made as part of the payment run or immediately after the payment run. It is acknowledged that accountable persons may have established processes for printing F45s and transmitting bank payment files, which may include some future dating to facilitate the smooth operation of PSWT. In order to minimise the changes to processes that accountable persons may have in place; it is confirmed that a PN can be submitted with a forward date up to 7 days into the future.

### **Amendments to paper F45 after 1 July 2021 up to 23 August 2021**

Accountable persons should be aware that with the filing of the F35 for the first part of 2021 on 23 August 2021, all amendments to F45s occurring in this (first) period need to be completed by then.

**Any F43s which need to be issued to amend any previously issued F45s must be done prior to 23 August 2021.**

### **Preparing for ePSWT - testing**

Revenue is providing an opportunity for accountable persons to test a CSV file prior to the ePSWT system going live. Since mid-May, an accountable person can send a CSV file of all its specified persons via MyEnquiries. Revenue is testing the file and reporting back (via MyEnquiries) on the exceptions.

## **10 ePSWT access for Specified Persons**

As noted above, ePSWT has no effect on what services are under the remit of PSWT; the definitions of professional services remain unchanged. If your services do not currently fall within the remit of PSWT in the paper system, they remain outside the scope of PSWT in ePSWT.

A specified person can access information about PSWT payments and deductions (PNs) on the ROS page ‘PSWT Withheld from You’.

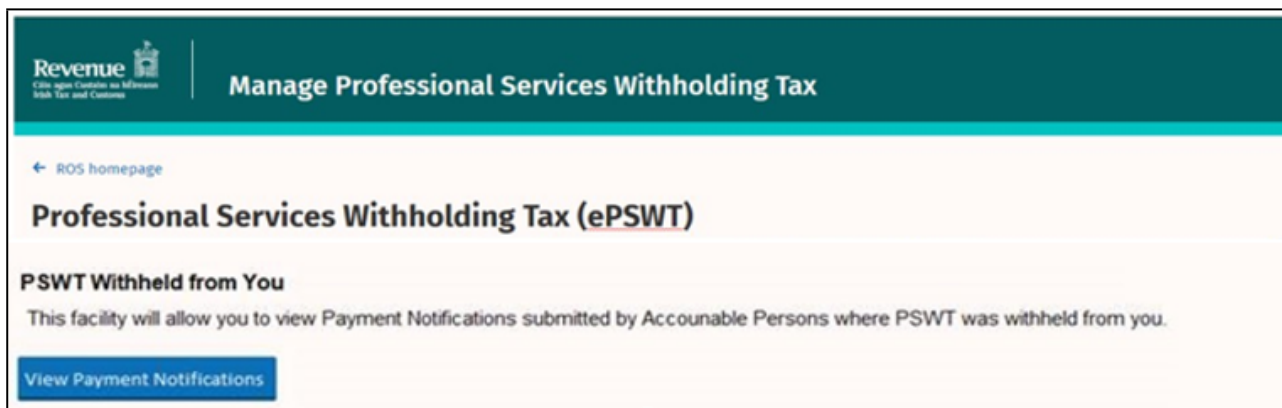


Figure 8: ePSWT page on ROS for Specified Person access

Specified persons who are not registered for ROS will be able to view their payment notifications in myAccount from end-June.

Specified persons, or their agents, can view the PN details but cannot make amendments. The details provided include the Name and TRN of the accountable person who made the PN as well as details of the payment. Searches can be carried out based on search criteria, including specified period, nominated accountable person (name only) or all accountable persons. Specified persons can also produce the 'Payment Notification Acknowledgement' PDF documents which can be saved or printed. The summary search results can be exported to CSV.

## 11 Specified Persons preparations for ePSWT

The bulk of the administration of the PSWT system is managed by accountable persons. Specified persons can assist with, and prepare for, the implementation of ePSWT by ensuring that the relevant details and contact information held by accountable persons to whom they provide services is correct.

As set out in Table 1 above the information that accountable persons need to include when making a PN for resident specified persons are:

- TRN
- Name and address

Up to date information ensures that ePSWT payment notifications are processed accurately, and the PSWT deductions are correctly recorded on the specified person's Revenue record. In addition, specified persons should ensure that the bank payment details provided to accountable persons are up to date. This ensures that the direct payment to the specified person is processed when the payment run is done and is not returned as an 'unpaid' by a bank and does not require the deletion and re-issue of a PN.

[Paragraph 4.2.1](#) provides guidance to accountable persons on 'tax type'. Specified persons do not need to contact Revenue or any accountable persons that they provide services to as any queries about 'tax type' can be followed up by the accountable person.

Where a specified person is trading and commences providing services that are subject to PSWT, the specified person should be registered as a 'chargeable person' and should have an 'income tax' (IT) registration on his or her record. The easiest and quickest method to register is using Revenue's [eRegistration](#) service. The service can be accessed from [myAccount](#) if registering for [Income Tax \(IT\)](#) only, from the 'Manage My Record' card.

There is a specific situation, generally in the medical sector, where an individual is not 'trading' in his or her own right and is not necessarily a 'chargeable person'. Where a specified person is under contract to provide services that are subject to PSWT, but that individual is an employee of a practice, that individual is not a chargeable person in this specific situation. However, in order for PSWT PNs to be processed, that individual needs to have a (live or ceased) IT registration on his or her record and may therefore have an IT registration with a ceased date on record.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 12 Interim refunds for Specified Persons

### Resident specified persons

Under the paper system specified persons can apply for an interim refund when certain conditions are met. This process (as per section 4 of TDM [Part 18-01-04](#)) requires the submission of:

- a completed F50 paper form, and
- the relevant F45 forms as required to calculate the interim refund.

Since 1 July 2021 PNs replace paper F45 forms, and the F50 form is updated to account for PNs ([Form F50A](#)). In making an interim refund, the specified person is required to specify the period that the refund request refers to and the PN reference numbers that are the subject of the claim.

Interim refunds which cross the implementation period June to July 2021 require two separate interim refund requests. Both a paper interim refund submission and an electronic interim refund submission will have to be made during this period.

### Non-resident specified persons

The process for non-resident specified persons to claim a refund is set out on paragraph 3.3 of TDM [Part 18-01-04](#), and requires a [Form IC11](#), a [questionnaire](#) and the Acknowledgement(s) of Payment Notification(s) for payments received post 1 July 2021.

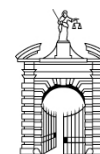
The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## Appendix – Acknowledgment of payment notifications



# Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

Acknowledgment requestor name

Address 1

Address 2

Address 3

Address 4

Eircode

## Acknowledgement of Payment Notifications made under PSWT

This acknowledgement provides the details contained in Payment Notifications to Revenue.

Accountable Person Name: **Public Sector Body XYZ**

Accountable Person Tax Ref No.: **7654321A**

Specified Person Name: **Joe Blogs and Associates**

Specified Person Tax Ref No.: **1234567A**

Date of Payment	Amount of Payment	PSWT Deduction	Payment Notification Ref No.
<b>01/07/2021</b>	<b>€,1000.00</b>	<b>€200.00</b>	<b>123456789C</b>

The Payment Notification Ref No. noted above is a key requirement for specified persons when making a claim on PSWT credits which have been withheld and remitted to Revenue.

Yours faithfully

**Branch Manager's Name**

**Branch**

Date acknowledgement created – **dd/mm/yyyy**