

## Explanation of Sub-user Permissions

This document is a general guide to sub-user permissions only. There are some services which do not fall within these guidelines. Examples:

- Employer Payroll Services – permissions are explained here : <https://www.revenue.ie/en/online-services/support/documents/ros-help/sub-user-and-agent-permissions-for-employer-services.pdf>
- SA2 application is available to all sub-users

Sub-user permissions may be amended in the Admin Services tab by selecting the sub-user and clicking “Revise”.

### Permissions for Taxes and Reporting Obligations

There are four options, each succeeding option adds further access rights:

1. **No Permissions** – the user has no access to the tax or reporting obligation
2. **View** – the user may view information related to the tax or reporting obligation but for most taxes and reporting obligations, the user may not complete returns or make submissions. View is the default permission for new sub-users.
3. **Prepare** – the user may complete returns but may not submit to Revenue
4. **File** – the user has full access to submit returns to Revenue and may view Revenue Record items for that tax or reporting obligation

**Note that “Inbox Administration” permission gives access to all Revenue Record items regardless of the above permissions.**

Permissions on Tax/Procedures Services				
• View: lookup information, Prepare: enter details on a form, File: sign and submit form to Revenue				
• View for CAT and Stamp Duty: lookup information and view inbox documents				
Taxes/Procedures	No Permissions	View	Prepare	File
VAT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PAYE-Emp	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Permissions for Administration Services

ROS Administrators may delegate most of the ROS Administrator functions to sub-users. However, there is only one true ROS Administrator who can update the ROS Profile details. The default setting for new sub-users is **No** administration permissions.

Sub-users cannot update their own permissions.

Permission	Description
Add New	User can set up additional sub-users
Revise	User can update other sub-users' permissions
Amend Email Addresses	User can update other sub-users' email addresses
Revoke	User can revoke other sub-user certificates
Inbox Administration	<b>User can access ALL INBOX ITEMS regardless of any filing or other restrictions in place</b>
Submit Registration	User can access Manage Tax Registrations/Manage Reporting Obligations/Register New Revenue Customer
Amend Address	TAIN user can access Client Profile tab to update client addresses. This applies to Agents/Advisories only.
Access Direct Debit Instruction	User can set up or amend Direct Debit Instructions
Access Electronic Funds Transfer	User can set up or amend bank details for refunds
Amend Secure Upload	User can access Secure upload/download service
Access LPT Agent/Receiver Properties	User can access LPT receiver services
Access Manage Tax Clearance	User can view/apply for tax clearance
Access Verify Tax Clearance	User can access tax clearance verification service
Access DPD System	User can access disabled passenger and driver services
Access Phased Payment Arrangement	User can view/apply for phased payment arrangement

### **Other Permissions, Identifiers and Restrictions**

- **Suspicious Transaction Reporting (STR)**

This permission is required to view STR items in the ROS Inbox.

Note that File permission for STR must also be given if the sub-user needs to submit STR reports.

**Money Laundering Reporting Officer (MLRO)**

- Please select 'Yes' if this certificate is for a MLRO. In September 2020, Revenue introduced changes to how Suspicious Transaction Reports (STRs) are submitted. Revenue no longer accepts hard copy (paper) STRs from that date onwards. Reporting Entities and Money Laundering Reporting Officers (MLROs) are required to submit all STRs to Revenue, using Revenue's Online Service (ROS) only. Reporting Entities should continue to submit STRs to both Revenue and the Financial Intelligence Unit (FIU), as dual reporting remains a requirement.

Yes  No

- **Customs, Transit, EMCS**

If the sub-user certificate is to be used for Customs, Transit or EMCS, the appropriate identifier must be added.

**SEED Number**

- If this certificate belongs to a SEED user, you may enter or update their SEED Number below.

**EORI Identifier**

- If this certificate is for an ICS Carrier who submits declarations via an agent, you may enter their EORI Identifier below.

- Client Restrictions**

Agents/Advisories (TAINs) have the option to restrict sub-users from specified clients.

This is done by revising the sub-user's permissions to add Restrictions.

We recommend that TAIN principals never link to themselves as clients as it may not be possible to restrict access adequately.

Click the Restrictions button and then tick the clients you wish to restrict the user from. **Note that Inbox Administration permission allows access to Inbox items for restricted clients.**

**Permissions on Tax/Procedures Services**

- View:** lookup information, **Prepare:** enter details on a form, **File:** sign and submit form to Revenue
- View for CAT and Stamp Duty:** lookup information and view inbox documents

Taxes/Procedures	No Permissions	View	Prepare	File	Restrictions
VAT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Restrictions

**Agent Restriction List**

You have selected : **TEST TEST** ID Ref: **TEST**

- If you wish to restrict access to all clients or remove all restrictions applied click the **Restrict All/Enable All** button
- To apply or lift access to specific clients click the check box beside the clients number
- Once you have completed your changes click on the **Confirm** button
- The Tax Type and Registration Number shown on the list below are displayed to help you uniquely identify your client
- If you select any of your clients you will be restricting access to all Registrations for which you currently represent this client

Client Name	Tax Type	Registration Number	Restrict	Confirm
LIVE AREA 7 , CRS	RCT	95	<input type="checkbox"/>	Confirm
PROJECT , ROS	Pay As You Earn	99	<input type="checkbox"/>	
ROS FORM 1 TEST REGISTRATION	Income Tax	96	<input type="checkbox"/>	
RÓS PRÓJÉCT LTD	PAYE-EMP	35	<input type="checkbox"/>	

- Employer form restrictions**

Employers have an option to restrict access to older forms. These forms are only applicable to periods before 2019.