

Agent's Guide to the Collector-General's Division

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Table of Contents

1	Introduction	4
2	Role of the Collector-General's Division	4
3	Tax Returns and Payments.....	5
3.1	ROS Filers	5
3.2	E-Repayment facility	5
3.3	Relevant Contracts Tax	5
3.4	Non-ROS Filers	5
4	Amendments to Tax Returns	6
5	How to Pay Tax Liabilities.....	8
5.1	Revenue On-Line Service (ROS).....	8
5.2	ROS Debit Instruction (RDI).....	8
5.3	Payment of Tax by Debit or Credit Card.....	9
5.4	Direct Debit (DD).....	9
5.5	Single Debit Authority (SDA)	9
5.6	Electronic Fund Transfer (EFT)	9
5.7	Group Remitters with effect from January 1 2019	10
6	Revenue On-Line Service (ROS).....	10
6.1	To access ROS facilities - log on to www.revenue.ie :.....	11
6.2	ROS is updated regularly to ensure that customers can conduct their business with Revenue as quickly and efficiently as possible.....	12
6.3	ROS - Amend Tax Returns	13
7	Direct Debit	13
7.1	Direct Debit for Current VAT or EMPLOYER INCOME TAX/PRSI/USC/LPT (Fixed/Variable).....	13
7.2	Direct Debit for Income Tax	14
7.3	Insufficient payments.....	14
7.4	Cancelled Debits.....	14
7.5	Amending Direct Debits	14
7.6	Paying LPT by Direct Debit	14
8	Tax Clearance	15
8.1	Tax Clearance Applications	15
8.2	Electronic Tax Clearance	15
8.3	Tax Clearance for Applicants under Standards on Public Office Act 2001	16

8.4	Tax Clearance for Non-Resident Applications	17
9	Notification of Representation of New Client	17
10	Registering for Tax Purposes.....	18
11	Cancelling A Tax Registration	19
12	Request for Duplicate Return Forms/ Statements of Account	20
13	Change of Address	21
14	Late Payments and Interest Charges.....	21
15	Requests for Phased Payment Arrangements.....	22
16	Insolvency	22
17	Requests for Payment (Demand) of Unpaid Tax Liabilities	23
18	Enforcement of Tax Liabilities	24
19	Tax Relief at Source (Mortgage Interest & Medical Insurance)	24
19.1	Tax Relief at Source on Mortgage Interest Relief - Enhanced On-Line Facility:	26
19.2	Tax Relief at Source for qualifying medical insurance premiums:	26
20	Diesel Rebate Scheme.....	27
21	Time limits on repayments and offsets.....	27
22	Functions of Unregistered VAT Repayments Section.....	27
22.1	The section provides VAT repayments to the following:	28
22.2	Changes effective from 1 January 2010	28
22.3	Changes effective from 1 January 2019	28
22.5	Contact Details for Unregistered VAT Section	29
23	Functions of Registered VAT Repayments Section	29
23.1	Contact Details for Queries and Correspondence.....	30
24	Civil Partnership and Certain Rights & Obligations of Cohabitants Act 2010.....	30
25	Revenue Complaint and Review Procedures	30
	Appendix 1 Due Dates for Submission of Returns and Payments.....	31
	Appendix 2 Useful Contact Numbers	38
	Appendix 3 Agent Authorisation for Phased Payment Arrangement (PPA).....	41

1 Introduction

This Guide provides information in relation to the Collector-General's Division. The Guide will be of assistance to any customer who transacts business with this Office but it is primarily intended to be of assistance to tax agents. The information provided is up to date at the time of publication but agents should bear in mind that tax collection and pursuit arrangements will change over time in the light of practical experience. Revenue has very comprehensive information on its [website](#) in relation to all the topics covered in this Guide.

This Guide does not override the law applicable to tax collection. Within the terms of that law, Revenue reserves the right to vary the tax collection mechanisms in relation to non-compliance.

2 Role of the Collector-General's Division

The Collector-General's Division has responsibility for the collection and lodgement of the major taxes plus many of the smaller taxes, including,

- Value Added Tax
- Corporation Tax
- Income Tax
- Capital Gains Tax
- Employer Income Tax/PRSI/USC/LPT
- Relevant Contracts Tax
- Professional Services Withholding Tax
- Deposit Interest Retention Tax
- Investment Undertaking Tax
- Life Assurance Exit Tax
- Special Portfolio Investment Account
- Relevant Tax on a Share Option
- Environmental Levy (Plastic Bag)
- Universal Social Charge
- Pension Levy
- Local Property Tax
- Solid Fuel Carbon Tax
- Natural Gas Carbon Tax
- Electricity Tax
- Approved Retirement Funds/Personal Retirement Savings Accounts
- Encashment Tax
- Ancillary State Support
- Domicile Levy
- Mineral Oil Tax on Vehicle Gas

In addition, the Division, in co-operation with other areas of Revenue, carries out appropriate pursuit activity where taxpayers fail to comply with their tax obligations.

The Collector-General's Division also has responsibility for:

- Tax Relief at Source schemes
- VAT Repayments
- European Communities Mutual Assistance in relation to tax recovery
- Diesel Rebate Scheme
- VAT MOSS

3 Tax Returns and Payments

3.1 ROS Filers

Mandatory electronic filing of payments and returns, using Revenue's Online Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business. For further information please see [Mandatory E-filing](#).

Due dates for submission of tax returns and payments are set out in [Appendix 1](#).

3.2 E-Repayment facility

Revenue continues to increase the number of taxes and duties that can be repaid electronically to a customer's nominated bank account.

3.3 Relevant Contracts Tax

Revenue implemented the eRCT system with effect from 1/1/2012. This system replaces the RCT Contractor Return Forms. eRCT is a fully electronic system for all. For further information please see [Changes to the Operation of RCT](#).

3.4 Non-ROS Filers

Most returns issued by Revenue contain a pre-addressed envelope to be used when submitting the return and payment. With the exception of Local Property Tax* and Services and Transaction Taxes, if there is no pre-addressed envelope, returns should be sent to:

**Collector-General's Division
Sarsfield House
Francis Street
Limerick
V94 R972**

To facilitate customers and An Post at peak times, **P35s, Income Tax Form 11 and Corporation Tax Form CT1** should be sent to:

**Collector-General's Division
PO Box 354
Freepost**

Limerick

Local Property Tax (LPT)

The **LPT Return** can be filed online through the LPT online system or sent to the following address:

**LPT Branch
PO Box 1
Limerick**

Payments of LPT can be made by a number of methods please see [LPT due dates](#) at Appendix 1 for options.

VAT Mini One Stop Shop (MOSS)

On 1 January 2015 new EU VAT rules came into effect changing the place of supply in respect of all supplies of telecommunications, broadcasting and e-services (TBE) to consumers from the place where the supplier is located to the place where the consumer resides. From this date, EU and non-EU business have to register and comply with the relevant obligations of the Member State where the consumer is based. The EU commission website provides relevant information on the VAT rates and VAT rules in all Member States. The alternative option is to register for the MOSS scheme, an optional scheme which allows businesses that supply these services to account for VAT due on these supplies via a web-portal in one Member State.

4 Amendments to Tax Returns

Agents should bear in mind that the return represents a legal declaration and serious consequences can arise for a customer where an incorrect return is submitted. Notwithstanding this, Revenue realises that genuine errors and mistakes can arise and allows for amendments to tax returns to be corrected as follows:

Income Tax

Provide supplementary material in writing to the [local Revenue Division](#). If the Form 11 is filed on-line then any amendments can be made through ROS.

Corporation Tax

As all CT1 forms must now be filed through ROS any amendments can be made on-line.

Value Added Tax

A **Supplementary VAT Return** is submitted when an **additional liability** is due on the **original** VAT return. **This return should be clearly marked 'Supplementary'**. The **combination** of the **original return** and the **supplementary return** should then represent the correct liability position for the period.

An **Amended VAT Return** is submitted when the liability on the **original** VAT return submitted has been calculated incorrectly, e.g. in the subtraction of the T1 figure from the T2 figure. This type of return should be clearly marked '**Amended**' by the taxpayer/agent. An Amended Return replaces the original return on record.

Periods PRE 01/01/2019 – PAYE/PRSI/USC/LPT

A **Supplementary P35** return is required where an employee is not listed on the original P35 return.

If an Employer is registered as a mandatory e-filer, Supplementary or Amended P35 returns should be filed on ROS.

The supplementary return should never be submitted in advance of the original P35.

When submitting a paper supplementary P35 return it is important to ensure that:

- the correct stationery is used
- "Supplementary" is written on the Declaration
- the Declaration is fully completed
- a P35L/P35LT is completed for all supplementary returns.

Supplementary P35 returns should be forwarded to:

**Collector-General's Division
Employers P35 file area
P.O. Box 354
Freepost
Limerick**

Forms may be ordered by calling 01 7383663.

An **Amended P35** return is required to amend details for an employee who is listed on the original P35.

Employers who are not designated as mandatory e-filers may submit a P35 amendment in writing to the Collector-General's Division.

The amended return should clearly state the original and amended details for Pay, Tax, USC, LPT and PRSI, with the weeks and class of PRSI for each employee.

Amended P35 returns should be forwarded to:

**P35 Amendments Section
Collector-General's Division
Sarsfield House
Francis Street
Limerick**

5 How to Pay Tax Liabilities

5.1 Revenue On-Line Service (ROS)

Register with the Revenue On-Line Service following the easy step-by-step instructions on [how to become a ROS customer](#).

Time limits are extended for taxpayers who **pay & file** electronically - **The due date has been extended to the 23rd of the month for Corporation Tax, Relevant Contracts Tax, Value Added Tax and Employer Income Tax/PRSI/USC/LPT.**

ROS provides the following methods of payment of tax.

- ROS Debit Instruction (RDI)
- Debit/Credit Card via ROS

ROS Payment Support Unit can be contacted at **01 7383663 or +353 61 488000 for international customers.**

5.2 ROS Debit Instruction (RDI)

The **ROS Debit Instruction (RDI)** enables regular payments to be made directly from the customer's bank account. With the RDI the amount and date of each payment is determined solely by the customer. The RDI does not confer on Revenue a right to take money from a customer's bank account until each payment is initiated and authorised by that customer. An RDI mandate can be completed by accessing the RDI link on the ROS "My Services" screen. ROS provides customers with a quick and secure facility to pay tax liabilities. The ROS facilities are available 24 hours a day, 7 days a week and 365 days a year.

All RDIs are processed under the Single European Payments Area (SEPA). Under SEPA all bank accounts must be identified by an International Bank Account Number (IBAN) and a Bank Identifier Code (BIC). Customers are required to provide a BIC and IBAN when completing the RDI mandate.

Locating a BIC and IBAN – You will locate your BIC and IBAN on your bank statement. You can also use your sort code and account number to generate your BIC and IBAN by using the simple converter located at www.BPFI.ie. Alternatively, please contact your bank and they can provide you with your BIC and IBAN details.

SEPA Payment cycles – Under SEPA, shorter payment processing timelines were introduced with effect from 28 November 2016. These processing timelines apply to payments made using bank accounts on ROS or myAccount. Where customers authorise a payment using a bank account for the first time or a recurring bank account payment, the debit takes 3 working days from the date of authorisation to clear the customer's account. Customers receive credit from the date of authorisation. Customers should ensure that they have sufficient funds to cover the payment amounts.

5.3 Payment of Tax by Debit or Credit Card

Taxpayers can pay tax by debit or credit card on ROS. A facility to pay tax (excluding Domicile Levy) to Revenue by debit or credit card by phone is also available at 01 7383665.

5.4 Direct Debit (DD)

All Direct Debit applications are now made through ROS using the Direct Debit On-Line (DDOL) facility. VAT, Employer Income Tax/PRSI/USC/LPT, Preliminary Income Tax and LPT may be paid by Direct Debit. Please note that applications are confined to customers with bi-monthly VAT liabilities up to €50,000 and monthly PAYE/PRSI/USC/LPT liabilities up to €25,000. For further information please see [Paragraph 7 Direct Debit](#).

5.5 Single Debit Authority (SDA)

Single Debit Authority enables once off payments to be made directly from the customer's bank account by completing the relevant bank details and a debit amount on the payslip provided. All SDAs are processed under the Single European Payments Area (SEPA). Customers must quote their bank account details using the Bank Identifier Code (BIC) and International Bank Account Number (IBAN) together with the debit amount in order for the payment to be successfully processed.

Locating a BIC and IBAN - You will locate your BIC and IBAN on your bank statement. You can also use your sort code and account number to generate your BIC and IBAN by using the simple converter located at www.BPFI.ie. Alternatively please contact your bank and they can provide you with your BIC and IBAN details.

5.6 Electronic Fund Transfer (EFT)

You can pay taxes due by Electronic Funds Transfer (EFT), if you are either;

- A non-resident and do not have a SEPA reachable bank account
- A customer who is exempt from mandatory electronic filing and payment

The use of EFT as a payment method can be problematic both for taxpayers and Revenue:

- The bank processing of EFT payments normally takes three working days. Failure to allow sufficient time may result in interest being charged as a result of the payment being received after the due date.
- A significant number of customers who use EFT fail to provide the information required so that Revenue can allocate the payment to the appropriate tax.

For EFT online queries, please direct through MyEnquiries to Select Category: Enquiry relates to `Collector-General's` Select Sub-category: More specifically `Electronic Funds Transfer (EFT) / Giro`.

In view of the foregoing, payment by EFT is not encouraged and taxpayers should select one of the other payment options to help reduce the risk of unnecessary delays and costs.

Mandatory obligation to pay using Revenue's Online Service (ROS)

Agents and customers are reminded that there is now an obligation on all companies and certain individuals to make payments to the Revenue Commissioners by electronic means using Revenue's Online Service (ROS). Section 917EA Taxes Consolidation Act 1997 provides that where a person who is obliged to make, by electronic means, a return and payment to the Revenue Commissioners and makes such a return or payment other than by electronic means then that person shall be liable to a penalty of €1,520. This penalty of €1,520 applies in respect of each occurrence of either a return or payment made by means other than electronic means.

5.7 Group Remitters with effect from January 1 2019

The group remitter arrangement is an administrative structure and is not underpinned by legislation or regulation. It will continue to be available for the employer return of Income Tax/PRSI/USC/LPT from 1 January 2019 and will operate as follows:

- Each member of the group must report payroll on or before making emoluments to employees so in effect, all group members are remitters for payroll reporting purposes.
- A statement will be generated and the Return will be either accepted by the employer/agent or deemed by Revenue in each monthly statutory period for each group member under their individual employer registration numbers.
- The group remitter may make a single payment via ROS under its own employer registration number to settle the liabilities of all the group members and Revenue systems will distribute the payment to the group remitter's liability first and then to the non-remitters' liabilities in order of highest to lowest liability. ROS will pre-populate the liability values for the group remitter only but these values may be overwritten to include the liabilities of all the group members. The group remitter must have appropriate certificate permissions if relying on the ROS Statement of Account to obtain the liability values for all members of the group.
- If the submission of amended payroll creates an amended return and a credit in any period for any of the group members, the refund will issue to the employer registration number associated with the amended return/credit.
- If there is an outstanding liability for any group member that requires compliance/enforcement activities, those activities will be taken against the employer registration number associated with the outstanding liability.

6 Revenue On-Line Service (ROS)

The Revenue On-Line Service (ROS) enables customers to interact electronically with Revenue. This service is an internet facility which provides customers with a quick and secure facility to file tax returns, pay tax liabilities and access their tax details, 24 hours a day, 7 days a week.

6.1 To access ROS facilities - log on to www.revenue.ie:

- Business Customers can select '[Login to ROS](#)' at the bottom of the homepage.
- Business customers, self-employed individuals and Practitioners who wish to register for ROS should select '[Register for ROS](#)' at the bottom of the screen and follow the three-step registration process.
- Customers who wish to use Revenue's PAYE services must register for [myAccount](#), a single access point for all Revenue's secure online services for PAYE taxpayers using a single login and password.

The main features of ROS are:

- the ability to file returns on line
- make payments by debit/credit card or debit instruction
- request details of taxpayer statements of account
- calculate tax liabilities

Apart from the possibility of filing online, one of the most important aspects of ROS for agents is that it allows agents to view online the position in relation to their clients' tax affairs (e.g. returns and payments). However, it does not allow the agents to see any transfers or offsets of tax payments that may have been carried out on their client's file.

The Collector-General's Division will also provide agents with details of their clients' tax affairs in response to phone and written requests. However, because of the volume of queries that have to be dealt with, agents will find that the ROS system provides a much more efficient method of accessing such details.

Phased Payment Arrangement via ROS & Agents' Authorisation Form

On 25th March 2019, Revenue introduced a facility to allow customers to make a Phased Payment Arrangement via the Revenue Online System (ROS).

Customers who wish to avail of a Phased Payment Arrangement must be registered for ROS and hold a current digital certificate.

Customers who have a current Phased Payment Arrangement have been advised by Revenue to register for ROS in order to manage and view the Arrangement from 25th March onwards.

Where an agent is acting on behalf of the customer in relation to a Phased Payment Arrangement, an authorisation from the customer will be required. The agent will be prompted to upload the authorisation via the Online Phased Payment link in ROS and thereafter will receive notifications in relation to the Arrangement. [Authorisation Form at Appendix 3](#)

6.2 ROS is updated regularly to ensure that customers can conduct their business with Revenue as quickly and efficiently as possible

- **Registrations, Cancellations & Re-Registration**

Information regarding registration, cancellation and re-registration of any or all tax registrations for an existing business is available on the Revenue website including [Online Services](#).

- **ROS Login Changes**

From December 2015, the only login method available for ROS will be JavaScript and it will no longer be possible to access the service using Java.

- **Pension Levy**

Section 4 of the Finance (No. 2) Act 2011 introduced a stamp duty on pension schemes in the form of a levy.

Chargeable persons were required to deliver a statement and pay the levy through ROS by 25 September in each of the years 2011, 2012, 2013 and 2014.

- **Agent Access to Income Levy Details**

Agents have access to Income Levy details for clients registered for PAYE. Details displayed will include:

- Employer Name
- Employer Registration number
- Gross Income for Income Levy purposes
- Income Levy deducted.

- **Interest (ILP) Payments on ROS**

Customers can pay interest through ROS for the following – **Employer Income Tax/PRSI/USC/LPT, VAT** (VAT3 bi-monthly, VAT3 quarterly and VAT3 bi-annual), **Relevant Contracts Tax, Income Tax: (Form 11 and Form 1 customers), Corporation Tax and Capital Gains Tax.**

Customers can access this facility on the **My Services** page in **ROS** where there is a button marked **Interest** under the **ROS Payment/Declaration without Payment** section.

- **ROS Payment Receipts**

Receipts for the vast majority of tax payments made to Revenue are available exclusively through Revenue's On-Line Service (ROS):

- Where payments are made through ROS, confirmation/receipts of payments are also provided through ROS.

- Where payments are not made through ROS, confirmation of payment is available by requesting a Statement of Account - through ROS.

6.3 ROS - Amend Tax Returns

ROS also provides the facility to **amend CT1 Forms (Corporation Tax Returns) and Forms 11 (Income Tax Returns)** that have been **submitted on-line to Revenue**.

NB: The person who originally filed a return on-line through ROS is the only person who will have the authority to make amendments to that return.

Please note that since the introduction of mandatory e-filing, no paper copies of the Form CT1 will be produced.

Further detailed information on ROS is available from:

- [Revenue website](#)
- ROS Information Desk 01 7383699
- [ROS Help](#)

7 Direct Debit

The payment of tax by direct debit offers advantages to the taxpayer and to Revenue. For payment of current taxes the Direct Debit scheme currently covers VAT, Employer Income Tax/PRSI/USC/LPT and Preliminary Income Tax and, subject to certain safeguards, customers are encouraged to use the Direct Debit scheme for these taxes.

Since January 2013, a facility to manage Direct Debit online (DDOL) through ROS has been in place.

Payment by direct debit is a concession and Revenue is not obliged to grant the direct debit facility where the proposed amounts are too low, or the taxpayer has an unsatisfactory compliance pattern.

Liabilities paid under a formal instalment arrangement are paid and collected by Direct Debit but are set up and collected by a distinctly different process and are not part of the collection process for Direct Debits for current taxes. Refer to Tax and Duty Manual (TDM) [Guideline for Phased Payment Arrangements](#).

7.1 Direct Debit for Current VAT or EMPLOYER INCOME TAX/PRSI/USC/LPT (Fixed/Variable)

Apply through ROS using the Direct Debit online (DDOL) facility.

A **Variable Direct Debit** facility for **Employer Income Tax/PRSI/USC/LPT only** is available from 25 January 2019 following the introduction of **PAYE Modernisation (PMOD)** from 1 January 2019. The Variable Direct Debit scheme will be an **optional** facility – employers can choose to either remain on their current fixed direct debit arrangement or opt to avail of the new Variable Direct Debit facility.

The Variable Direct Debit scheme works differently to the existing scheme. Instead of requesting a fixed amount from your bank account each month, Revenue will obtain permission to request the value of your monthly liability. A Revenue Payroll Notification (RPN) will replace the current tax credit certificate (P2C). The RPN will provide you with the necessary information to deduct from the employee the correct Income Tax, USC & LPT.

Employers can access ROS to set up a Variable Direct Debit – this facility is available from 25 January 2019. Employers should cancel their current fixed direct debit arrangement for EMPLOYER INCOME TAX/PRSI/USC/LPT in order to avoid two payments being debited from the employer's account. For employers who wish to remain on their current fixed direct debit arrangement, no action is required.

7.2 Direct Debit for Income Tax

Apply through ROS using the Direct Debit online (DDOL) facility. Payments by Direct Debit are allocated against a taxpayer's Preliminary Income Tax for the current year. While there is no restriction on who can join the facility, there is a timing issue in that taxpayers must start making Direct Debit payments not later than October (if it is the first time to avail of the facility) or May (if the facility was previously availed of) in any year.

7.3 Insufficient payments

Taxpayers are free to decide the amount to be paid by Direct Debit. However, a taxpayer's failure to pay sufficient tax under the Direct Debit facility will result in an underpayment and interest charges may arise.

7.4 Cancelled Debits

In the event of a taxpayer's debits cancelling they may be removed from the Direct Debit scheme and outstanding liabilities will be pursued in the same way as other tax liabilities.

7.5 Amending Direct Debits

The new DDOL system can be used to amend the amount payable on a Direct Debit Mandate, to amend the Bank account details for a mandate or to cancel the mandate completely.

If the taxpayer wants to reduce the amount of the debits and the proposed reduced amount is not acceptable to Revenue, the taxpayer may be removed from the Direct Debit Scheme.

7.6 Paying LPT by Direct Debit

LPT can be paid by direct debit. To pay by Direct Debit the taxpayer should visit the Revenue website and set up a direct debit mandate through LPT online. For further information see [Paying LPT by Direct Debit](#).

8 Tax Clearance

The purpose of the Tax Clearance scheme is to ensure that persons, who derive an economic benefit from

- a licence / permit to conduct certain activities in the State, and/or
- receipt of contracts/grants, subsidies and other payments from the State

are in compliance with their tax and customs obligations.

8.1 Tax Clearance Applications

The requirement to produce a Tax Clearance Certificate usually arises in the context of a person seeking State money (e.g. Government contracts, grants) or obtaining licences (e.g. excise licence, road transport / small public services vehicles licences), and can also arise in other cases, (e.g. in relation to the Standards in Public Office Act, 2001 for persons elected to the Dáil or Seanad, Judicial Appointees and Senior Office Appointees).

The Finance Act 2010 provided for the inclusion of the Customs Acts within the definition of "Tax Acts". The Finance Act 2013 provided for the inclusion of Stamp Duty, Local Property Tax (LPT) and Capital Acquisitions tax (CAT) within the definition of "Tax Acts". Customs Duties, LPT, Stamp Duty and CAT are also taken into account when deciding the issue of a Tax Clearance Certificate (TCC).

Taxpayers requiring a Tax Clearance Certificate should ensure that their **tax and customs affairs** are in order before submitting an application for a Certificate. An application made when there are outstanding tax payments or returns will be refused. However, in certain circumstances, outstanding liabilities being addressed by Phased Payment Arrangements may not preclude the issue of a Tax Clearance Certificate.

Refer to TDM [Guidelines for Phased Payment Arrangements](#).

8.2 Electronic Tax Clearance

Applications for most categories of Tax Clearance Certificates should be made through the **Electronic Tax Clearance (eTC)** system.

From January 1 2016 Revenue has formally introduced a new electronic Tax Clearance (eTC) processing system. Applicants for tax clearance no longer receive a paper tax clearance. The application is processed in real time and the result of the application is displayed on screen. An email confirming the results is sent to the applicant's Revenue Online Service (ROS) or MyEnquiries Inbox. This will include a Tax Clearance Access Number which with the applicant's Tax Reference Number can be given to any third party entity that wishes to verify their TCC.

The only exceptions to using eTC are:

- (i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001,
- (ii) non-resident applicants who do not hold a Tax Registration Number in this state,
- (iii) non e-enabled applicants,
- (iv) non-registered voluntary bodies e.g. tidy towns committees.

8.3 Tax Clearance for Applicants under Standards on Public Office Act 2001

Applications under the Standards in Public Office Act 2001 (which sets out the Tax Clearance requirements for members of the Dáil and Seanad, senior public officials and candidates for appointment to the judiciary) should fill out the [form TC \(SIPO\)](#) and submit it to:

**Standards in Public Office Unit,
Collector-General's Office,
Francis Street,
Sarsfield House,
Limerick.
Tel: 01 7383663
e-mail: through MyEnquiries
Select Category: Enquiry relates to `Collector-General's`
Select Sub-category: More specifically `Tax Clearance
(SIPO)`.**

The form can be downloaded from Revenue's website or requested by phone from the SIPO unit.

Tax Clearance Applications under the Standards in Public Office Act must be made in writing.

Tax Clearance for a Remote Bookmaker's Licence or a Remote Betting Intermediary's Licence:

The Betting (Amendment) Act 2015 introduces a licensing requirement in Ireland for Remote Bookmakers and Remote Betting Intermediaries who are providing betting services to persons in the State. Please refer to the attached link for further information in relation to tax clearance applications for such licences.

[Remote Bookmakers Licence.](#)

8.4 Tax Clearance for Non-Resident Applications

- Non-resident applicants who **neither** have an Irish tax registration **nor** a permanent established (PE) place of business in the State [i.e. foreign traders] must apply for tax clearance to Non-Residents Unit, Collector-General's Division, Sarsfield House, Francis Street, Limerick or by **e-mail** through **MyEnquiries**
Select Category: Enquiry relates to `Collector-General's`
Select Sub-category: More specifically `Tax Clearance`.

When Non-Resident Applicants should contact their Local Revenue Office:

If the nature of the contract requires the non-resident applicant to register for Irish tax purposes they should contact their [local Revenue Office](#) if they have a permanent establishment in the State.

9 Notification of Representation of New Client

For confidentiality reasons, Revenue can only provide details of a taxpayer's affairs to an authorised agent who is on record as the taxpayer's agent.

The Agent must have a Tax Advisor Identification Number (TAIN)

Revenue has a dedicated e-mail address available to practitioners nationwide - NationalAgentsTAINregister@revenue.ie- for TAIN requests. **Agents may also contact the office at 01-8894776 or send a written request to:**

**National TAIN Unit
9-15 Upper O'Connell St.
Dublin 1**

An Agent can apply by post or online using the eRegistration facility on ROS to be recorded as the 'Agent on Record',

By Post

Revenue requires a completed "[Agent Link Notification](#)" accompanied by a letter from the agent on headed notepaper also containing the client's details. The notification must include the following information:

- Client's Name and Address
- Client's Tax registration number

- Details of the tax or taxes for which the agent is representing the particular client
- Agent's Tax Advisor Identification Number [TAIN]

The notification should be sent by post to:

[Local Revenue Divisional Office](#)

or

**Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick.**

e-Registration

The agent can use the 'Manage Agent-Client Links' to be recorded as the 'Agent on Record'. A letter of authorisation signed by the customer must also be uploaded before the request can be completed. Further information is available on Revenue's website under [e-Registration](#).

In most cases Revenue will accept notifications at face value and act on them. However, Revenue reserves the right to confirm the position with the stated customer in any case.

To request Removals from Client Listings

When an agent ceases to represent a client, for one or more taxes, it is important to notify Revenue. This can be done online through the e-Registration facility on ROS, by calling **01 7383663** or e-mailing. **Dublin based practitioners** can e-mail NationalAgentsTAINregister@revenue.ie and **Non-Dublin firms** can contact the relevant **ROS Liaison Officers**. See [ROS Customer Service Support](#) information.

10 Registering for Tax Purposes

Revenue has provided for an increased range of e-Registration services through Revenue's Online Service (ROS). Information in relation to e-Registration is available in [Online Services](#).

Who cannot use e-Registration services?

In a small number of circumstances, e-Registration services may be restricted or unavailable to applicants. These applicants include:

- individuals currently not eligible to register for myAccount
- non-assessable spouses
- companies that have no Irish-resident directors
- unincorporated bodies and non-profit organisations (for example schools, boards of management, charities)
- executors
- collection agents

If your registration falls into any of the above categories, you will be required to complete a paper Registration application, and submit to your local [Revenue Divisional office](#).

Once the registration process has been completed, the relevant tax return forms will issue to the customer in advance of the due dates. All tax returns must be completed and submitted by the return date (see [Appendix 1](#)), even if the business has not actually commenced to trade. In the latter case “nil” returns should be completed.

11 Cancelling A Tax Registration

A Tax Registration can be cancelled online using the e-Registration facility on ROS. Further information is available in [Online Services](#).

Where e-filing exemptions are in place manual notification can be used, otherwise, all cancellations should be completed via e-Registration facility on ROS or on MyAccount.

The [TRCN1 Form](#) for requesting cancellation of a Tax Registration can be accessed for printing and when completed in paper format, submitted to your [Local Revenue Divisional Office](#).

Alternatively, taxpayers can send written instructions in letter format to their local Revenue Office to request cancellation of a Tax Registration. Such requests must contain the following information:

- The taxpayer’s Name and Tax Registration Number
- Private Address & Business Address & Contact Phone Number
- Type of Business
- Effective Cancellation Date
- The relevant Tax Type and
- Reason for Cancellation

12 Request for Duplicate Return Forms/ Statements of Account

A request for duplicate return forms/Statements of Account on behalf of one or two clients may be made by telephoning the C-G's Division at **LoCall 01 7383663**.

Requests for three or more clients must be made in writing to:

**Customer Services Section
Collector-General's Division,
Sarsfield House
Francis St
Limerick**

Online requests may be sent through MyEnquiries, please see TDM [Part 37-00-36..](#)

Return forms / statements will only be issued provided the agent is listed on Revenue's records as the authorised agent. To avoid unnecessary delays the customer name, registration number, tax type and period should be quoted.

As previously indicated, ROS provides a much more efficient method of ascertaining Statement of Account details.

Request for duplicate returns for:

- Environmental Levy (Plastic Bag)
- Deposit Interest Retention Tax (DIRT)
- Special Portfolio Investment Accounts (SPIA)
- Approved Retirement Funds (ARF) / Personal Retirement Savings Accounts (PRSA)

Should be sent to the following address:

**Services and Transaction Taxes Unit
Collector-General's Division
Mill Lane
Listowel
Co. Kerry
V31 VF20**

Returns for the following taxes may be downloaded from Revenue's website:

- Electricity Tax (ELEC) – [Form ET1](#)
- Natural Gas Carbon Tax (NGCT) – [Form NGCT1](#)
- Solid Fuel Carbon Tax (SFCT) – [Form SFCT1](#)
- Domicile Levy (DL) – [Form DL1](#)
- Return of Mineral Oil Tax on Vehicle Gas - [Mineral Oil Tax on Vehicle Gas](#)

13 Change of Address

The Revenue record usually has a number of addresses on record for each customer. For example, a company may have most correspondence, returns etc. issued to a business address but the official (or registered) address as per CRO records will also be recorded.

Agents will be aware of the importance of supplying the up to date information regarding their clients' addresses. Agents have the option of using their business address to receive correspondence on behalf of their client. The Collector-General's Division will change or amend the business or mailing address on receipt of a written request to:

**Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis St,
Limerick.**

Online requests may be sent through MyEnquiries, please see TDM [Part 37-00-36](#) .

Please note however, that the **Official (or Registered)** address of a company can only be amended on Revenue's records when the Companies Registration Office (CRO) has been advised of the change.

Revenue will not record a change in the official address until the CRO database is updated or upon receipt of the B2 certified by the CRO.

14 Late Payments and Interest Charges

Revenue has generally allowed some leeway after the due date before raising interest charges. This leeway is to allow for any processing delays that might possibly arise and in that way to ensure that interest charges are raised only where payments are definitely late. In this regard a payment that is not lodged to Revenue's account within the due month is most definitely late and liable to an interest charge. However, please note that where interest is charged, it is calculated from the due date at a daily rate of interest.

Any customer making late payments who is brought within the interest net may receive a warning in the first instance advising that the payment pattern is not acceptable.

IT, CT & CGT are treated differently for the purposes of charging interest as Revenue will only know if the Preliminary Tax/Due Date rules have been complied with when the returns are received. Each case is then considered on its merits and interest charges will arise where the amount of the preliminary tax was less than the legal requirement.

To assist taxpayers, Revenue reminds IT and CT registered taxpayers to pay and file on time to avoid surcharges, interest and penalties, and reduce the risk of a tax audit

From **1st April 2005 to 30th June 2009** interest is charged on the late payment of tax as follows:

- The daily rate for **IT, CT and CGT** is **0.0273%**
- The daily rate for the remaining taxes (e.g. **PAYE/PRSI/USC/LPT and VAT**) is **0.0322%**.

In accordance with the Finance Act 2009, from the **1st July 2009**, interest is charged on the late payment of tax as follows:

- The daily rate for **IT, CT and CGT** is **0.0219%**
- The daily rate for fiduciary taxes (**VAT/Employer Income Tax/PRSI/USC/LPT/RCT**) is **0.0274%**

15 Requests for Phased Payment Arrangements

A customer is legally obliged to pay their full tax liability when it is due. However, Revenue accepts that cash flow problems for business can arise and is prepared to consider a proposal for payment over a certain time period, subject to interest charges. The precise arrangement in each case will be a matter for discussion having regard to the circumstances involved.

Refer to: TDM [Guidelines for Phased Payment Arrangements](#)

From 25th March 2019, a new facility to manage and view your Phased Payment Arrangement is available on ROS (Revenue's Online System), and all correspondence relating to your Arrangement will issue through ROS.

- If you are not registered for ROS, please do so immediately through www.revenue.ie to avail of this new facility.
- If you are currently a ROS customer, please ensure you have a current digital certificate to avail of the new facility.
- In addition, should you wish your agent to act on your behalf in relation to your Phased Payment Arrangement, you will need to advise the agent of the impending changes. The agent will need to complete a declaration on ROS [Consent for Agent](#) to access the Arrangement. On clicking the Online phased payment link on ROS, the agent will be prompted to upload the declaration providing authorisation to access the Phased Payment on your behalf and will receive any notifications in relation to the Arrangement.

If you have any queries relating to ROS, please contact the ROS Helpdesk on 01 738 36 99.

16 Insolvency

The Collector-General's Division has responsibility for dealing with Examinership, Receivership and Liquidation cases i.e. Court Liquidations and Members/ Creditors Voluntary Liquidations. The Division also deals with Bankruptcy and Schemes of Arrangements as well as U.K. Administrations and Company/Individual Voluntary Arrangements. The cases are dealt with in both our Dublin and Limerick offices.

Contact details for the unit are:

Dublin: 01 – 8589200

Limerick: 061 – 489054

Email: insolvency@revenue.ie

All requests for personal insolvency arrangements should be made to the Personal Insolvency Unit through personalinsolvency@revenue.ie. Queries may also be directed to 061 488005.

[Guideline for Authorised Intermediaries and Personal Insolvency Practitioners](#) is available on Revenue's website

17 Requests for Payment (Demand) of Unpaid Tax Liabilities

Revenue issues various types of requests for payment of outstanding tax liabilities

- an estimate/request for payment where a return and payment for a period(s) is outstanding
- an underpayment letter where a return has been received but has not been paid in full
- a demand letter covering a number of outstanding liabilities.

It is essential that the demand is not ignored as the next stage in the tax collection process is referral of the outstanding liability for enforcement. Such referral will invariably result in additional cost and expense for the customer.

The most obvious response to any request is to pay the outstanding liability. When this is not possible, Revenue should be contacted to establish if payment by instalment will be allowed (see [Requests for Phased Payment Arrangements](#))

Where a request for payment is received and the customer considers payment has already been made or offset requests have been submitted, the customer should contact Revenue to clarify the position and provide details of the payment(s) made.

The person to contact is:

- the caseworker at the telephone number specified on the demand letter, or
- if the caseworker's name is not specified, the Collector-General's Division at **01 7383663**

18 Enforcement of Tax Liabilities

In fairness to those customers who meet their tax obligations on time, Revenue is committed to a programme of early and effective enforcement action where tax liabilities remain unpaid. The usual method of enforcement is referral to sheriff or solicitor but other types of enforcement (such as the placing of an attachment on a taxpayer's bank) are available. In some instances different liabilities will be enforced using different methods. Inevitably, enforcement will result in additional cost and expense for a customer.

Where a liability has been referred to a sheriff or solicitor for enforcement action, arrangements for payment of the liability (plus fees and costs arising) should normally be made with the **Sheriff** (See TDM [Guidelines for Sheriff Enforcement](#)) or **the Solicitor** (TDM [Guidelines to Using The Court Process To Pursue Tax Liabilities](#))

Where initial attempts at enforcement are not successful in securing payment, Revenue will take whatever further action is necessary to try and ensure payment.

19 Tax Relief at Source (Mortgage Interest & Medical Insurance)

Mortgage Interest Relief is a tax relief based on the amount of qualifying interest paid in a tax year i.e. 1 January to 31 December each year, on a Qualifying Mortgage loan taken out between 1 January 2004 and 31 December 2012.

A Qualifying Mortgage loan is a loan **secured** on the title deeds of the home (not on any other property). A borrower must use the loan to purchase, repair, develop or improve

- his/her home
- the home of his/her former or separated spouse, civil partner or
- the home of a dependent relative for whom he/she is claiming a dependent relative tax credit.

A Qualifying Mortgage loan may be

- a new mortgage for a home
- a top-up loan used to develop or improve the home

- a separate home loan used to develop or improve the home or
- a re-mortgage or a consolidation of existing qualifying loans.

The lender grants Tax relief for a **Qualifying Mortgage loan** directly via the Tax Relief at Source (TRS) system. The lender gives the relief by either reducing the monthly mortgage payment or as a credit back into the mortgage funding account.

Section 7 of the Finance Act 2010 amended S. 244 of the Taxes Consolidation Act, 1997

Mortgage interest relief for principal private residences is now based on the following criteria:

- Loans taken out from the 1 January 2004 to 31 December 2012, subject to qualifying loan criteria, are eligible for TRS Mortgage interest relief until 31 December 2017
- Loans taken out on or after 1 January 2013 do not qualify for mortgage interest relief and mortgage interest relief is due to be abolished completely for the tax year 2018 and subsequent tax years. However, in his 2017 budget speech, the Minister for Finance announced his intention to extend the relief on a tapering basis to 2020.

Section 9 of the Finance Act 2012 amended S. 244 of the Taxes Consolidation Act, 1997

From 1 January 2012 the rate of mortgage interest relief for first time buyers who took out their first mortgage between the years 2004 to 2008 and are residing in the property increased to 30% until 2017. Where a loan was taken out outside of these dates Section 7 rules continue to apply.

Section 6 of Finance Act 2017 amended S.244 of the Taxes Consolidation Act, 1997

Mortgage interest relief, which was due to cease at the end of 2017, was extended to the end of 2020 but on a tapered basis.

Broadly, this tapered extension results in the continuation of the relief as follows:

- 75% of the existing relief into 2018,
- 50% into 2019, and
- 25% into 2020

This is achieved by a reduction in both the ceilings on allowable interest and the percentage of a loan's interest which qualifies for relief.

19.1 Tax Relief at Source on Mortgage Interest Relief - Enhanced On-Line Facility:

All applications for Mortgage Interest Relief must now be submitted online at www.revenue.ie where customers can both register for Mortgage Interest Relief and make claims for previous years. This online facility enables the mortgage holder to provide all of the information required by Revenue in an efficient and streamlined manner thereby improving the processing of such claims by Revenue.

Further information on Tax Relief at Source for Mortgage Interest Relief, including the online facility, is available on the Revenue website at [Mortgage Interest Relief](#).

19.2 Tax Relief at Source for qualifying medical insurance premiums:

Tax relief for qualifying medical insurance premiums paid to authorised insurers is granted at source by the Insurer. Subscribers pay a reduced premium to the Insurer. This is the same as giving tax relief at the standard rate of 20% on all eligible products.

Finance (No. 2) Act 2013 introduced a limit on the amount of tax relief available on Medical Insurance premiums for policies renewed or entered into on or after 16 October 2013. Prior to that date tax relief was available on the full gross premium paid. From 16 October 2013 relief is limited to the lesser of, in the case of an adult, the premium paid or €1,000 and in the case of a child, the lesser of the premium paid or €500.

On 2 March 2015, the Minister for Finance announced amendments to tax relief for medical insurance premiums paid in respect of young adults with effect from 1 May 2015 on foot of changes introduced under the **Health Insurance (Amendment) Act 2014**. Prior to 1 May 2015 tax relief was allowed on the first €500, or the relevant premium where this is lower, for a child under 18 or a student in full-time education **up to the age of 23 (where an insurer charged a child premium rate for such a student)**. From 1st May 2015 onward the full adult ceiling of €1,000 or the relevant premium where this is lower, is allowed for tax relief at 20% for all adults **aged 21 and over, regardless of whether they are availing of a reduced premium**. The child ceiling of €500 or the relevant premium where this is lower will continue to apply for those aged 18 to 20 that are continuing to avail of insurance at the child premium rates. Revenue will operate this change on an administrative basis pending the provision of underpinning legislation as part of the Finance Bill 2015.

Enquiries in relation to the scheme of tax relief at source for mortgage interest and medical insurance should be made to:

**TRS Section
Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick**

Lo Call: 01 7383663

e-mail: through MyAccount or ROS for Revenue customers who hold an active digital certificate.

20 Diesel Rebate Scheme

The Diesel Rebate Scheme (DRS) came into effect on 1 July 2013. Revenue will repay some of the mineral oil tax paid by a qualifying road transport operator when the diesel is purchased by your business within the state, used in the course of your business transport activities and used in qualifying motor vehicles.

Road transport operators who have registered for the scheme will be able to submit claims for repayment online via the Revenue website (ROS).

You can make a claim for the auto-diesel purchased during a three-month repayment period, from the first day of:

- January
- April
- July
- October

You must submit your claim on [Revenue Online Service \(ROS\)](#) within four months of the end of relevant quarterly claim periods.

For further information please see [Diesel Rebate Scheme](#).

21 Time limits on repayments and offsets

A claim for repayment or offset cannot be allowed where it is made more than **4 years** after the end of a tax year or accounting period.

22 Functions of Unregistered VAT Repayments Section

VAT Repayments Section deals with Unregistered Persons for VAT and Foreign Traders.

22.1 The section provides VAT repayments to the following:

- Unregistered Farmers
- Unregistered Persons established in the State in respect of outlay on “Qualifying Activities”,
- Taxable Persons governed by Council Directive 2008/9/EC of 12/02/2008 laying down detailed rules for the refund of value added tax provided for in Directive 2006/112/EC to taxable persons not established in the Member State of refund but established in another Member State (8th directive),
- Taxable Persons governed by Council Directive 86/560/EEC dated 17/11/1986 Arrangements for the refund of VAT to taxable persons established outside EU (13th directive).

For a comprehensive list of all schemes covered by Unregistered VAT section click on the link below:

[VAT Repayments made to Unregistered Persons](#)

22.2 Changes effective from 1 January 2010

Significant EU legislation came into effect on 1 January 2010 introducing a new Electronic VAT Refund (EVR) procedure across the EU for traders established within the EU. All applications for a refund of VAT incurred in another EU Member State must be submitted electronically to the Member State where the VAT was incurred. Paper based applications will no longer be accepted. Further details are available from [VAT Reclaims](#).

22.3 Changes effective from 1 January 2019

With effect from the 1 of January 2019 applications for refund of VAT on farm buildings (Form VAT 58) and for touring coaches (Form VAT 71) should be made through electronic Repayments (eRepayments) within ROS/myAccount. Existing mandatory electronic filers (efilers) must submit claims through eRepayments. Non-mandatory efilers can submit a form VAT 58 or VAT 71 together with the supporting documentation to [Unregistered VAT Repayments](#). Non-mandatory efilers also have an option to submit their claims through myAccount.

From the 1 January 2019 VAT Unregistered claims can be submitted at any time provided they are:

- no older than four years.
- for a calendar year or a period within a calendar year.
- greater than €125

Further information is available at:

[VAT Repayments to Unregistered Farmers and Fishers](#)

[VAT Repayments Unregistered Touring Coaches](#)

You can submit any queries relating to the introduction of eRepayments through MyEnquiries in myAccount/ROS. Select Category: VAT and Sub-category: eRepayments to Farmers **or** eRepayments for Touring Coaches.

22.4 Changes effective from 1 January 2020

Vat 58 Minimum refund amount

In accordance with Section 8 of the Value Added tax (Refund of Tax) (Flat Rate Farmers) Order 2012, all VAT 58 refund claims submitted to Revenue will only be accepted where the VAT 58 claim is for an amount of €125 or more. Any VAT 58 claim less than this amount will not be accepted. This is effective from 01/01/2020.

22.5 Contact Details for Unregistered VAT Section

VAT forms and supporting documentation should be submitted to:

VAT Unregistered Repayments

Collector-General's Division

Sarsfield House

Francis Street

Limerick.

Lo-Call 01 7383663

Telephone (Callers outside Ireland): + 353 61 310310

Fax: (061) 488095

E-Mail: through [MyEnquiries](#) to

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `VAT Repayments (Unregistered)`.

23 Functions of Registered VAT Repayments Section

The Registered VAT Repayments Section deals with the processing of VAT Refunds and repayments to Irish VAT Registered Traders.

Bank Account Details to which VAT Refunds and Repayments can be made must be furnished to the VAT Repayments Section. The account must be in a bank or Building Society within the Republic of Ireland and must be denominated in Euro.

23.1 Contact Details for Queries and Correspondence

Queries and correspondence (with the exception of VAT 3 returns) in respect of VAT Refunds and Repayments should be directed to:

Registered VAT Repayments

Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick.

LoCall: 01 7383663

Fax: (061) 488465

E-Mail: through [MyEnquiries](#) to

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `VAT Repayments (Registered)`.

Please note: Queries regarding VAT Audits should be directed to the relevant Tax Division.

24 Civil Partnership and Certain Rights & Obligations of Cohabitants Act 2010

Finance (No. 3) Act 2011, which gives effect to the taxation changes arising from the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (CPCROC Act), was signed into law on 27th July 2011.

25 Revenue Complaint and Review Procedures

Revenue's customer complaints and review procedures have been combined into a single structure with effect from 1 January 2013. Details of the procedures are outlined in the [Revenue Complaint and Review Procedures Leaflet CS4](#), which is available on our website. This Leaflet supersedes Statement of Practice SP-GEN/2/99 (revised January 2005) and the previous version of Customer Service Leaflet CS4.

Appendix 1 Due Dates for Submission of Returns and Payments

Income Tax: Relevant Due Dates for Submission of Returns and Payments:

Due Date	Event 2018/2019 Tax Year
31 October	IT 2018 return filing deadline for tax year
31 October	Due date for balance of Income Tax 2018
31 October	IT Preliminary Tax due for tax year 2019
31 October every year thereafter	IT Return filing deadline for preceding year; Due date for balance of IT for previous year; Due date for IT preliminary tax for current year;
17 November Extended deadline ROS Pay and File	Taxpayers who pay and file their return (and subsequent returns) electronically through Revenue On-line Service (ROS) have until midnight on this date

The minimum Preliminary Tax payment to avoid an Interest Charge is:

- 90% of the final tax liability for the current year
- 100% of final tax liability for the previous year, or
- for Direct Debit cases only, 105% of the final tax liability of the pre-preceding year (**this option does not apply where the Income Tax liability for the pre-preceding tax year is NIL**).

Note:

Where Preliminary Tax requirements have not been met the due dates for the balancing payments revert to the original Preliminary Tax dates.

Capital Gains Tax: Relevant Due Dates for Submission of Returns and Payments

15 December 2019 and every year thereafter	CGT payment date in respect of chargeable gains (disposals) from 1 Jan 2019 to 30 Nov 2019
31 January 2020 and every year thereafter	CGT payment date in respect of chargeable gains (disposals) from 1 Dec 2019 to 31 Dec 2019

There is no preliminary tax payment to be made for Capital Gains Tax, 100% of tax liability must be paid by the due date.

Rates of CGT				
Before 15/10/2008	After 15/10/2008	After 7/4/2009	After 7/12/2011	After 5/12/2012
20%	22%	25%	30%	33%

Corporation Tax

Please note all companies are mandatory e-filers and where **the return and payment** are made on line through the ROS system the due date for all returns is extended from the 21st of the month to the 23rd of the month.

Due dates for small companies

A **small company** is one where the corporation tax liability for the preceding accounting period does not exceed €200,000. Where the preceding chargeable period was less than twelve months, the liability must be 'annualised' to determine whether or not the company qualifies as a small company.

The minimum Preliminary Tax payment to avoid an interest charge is:

- 90% of the final tax liability for the current accounting period or
- 100% of the final tax liability for the corresponding preceding accounting period.

Due Dates & Amounts Payable for a small company

A/c Period end	Preliminary Tax	Return and final payment
31/12/2019	90% of tax liability for a/c period or 100% of liability for corresponding preceding year, if lower. Due 21/11/19.	Balance payable on date return filed. Due 21/09/2020

Preliminary tax is due by the 21st/23rd of the month preceding the accounting period end. Return and balancing payment are due 21st/23rd of the month that is the ninth month after the accounting period end.

Due dates for large companies

A **large company** is one where the corporation tax liability for the preceding accounting period exceeds €200,000. Where the preceding chargeable period was less than twelve months, the liability must be 'annualised' to determine whether or not the company qualifies as a large company. Finance Act (No.2) 2008 made provision for the payment of Preliminary Corporation Tax by large companies in **two instalments**

The minimum Preliminary Tax payment to avoid an interest charge is:**First Instalment**

- 45% of the final tax liability for the current accounting period or
- 50% of the final tax liability for the corresponding preceding accounting period.

Second Instalment

- Will bring preliminary tax due up to 90% of the final tax liability for the current accounting period.

Due Dates & Amounts Payable for a large company

Accounting Period ending	1st Instalment Date	2nd Instalment Date	Return and final payment due
15th Oct 2019	Must pay either 50% of the previous A/c period Or 45% of the current A/c period whichever is lower. Due 21st April 2019	An amount that, when added to the first instalment is equal to or greater than 90% of the tax for the chargeable period. Due 21st September 2019	21st July 2020

The first preliminary tax instalment is due by the 21st/23rd of the month that is the sixth month into the accounting period.

The second preliminary tax instalment is due by the 21st/23rd of the month preceding the accounting period end.

Return and balancing payment are due 21st/23rd of the month that is the ninth month after the accounting period end.

“Top up” payments

Because both instalments of preliminary corporation tax must be paid before the end of the accounting period, a special provision applies to cater for the situation where additional liabilities, in the form of chargeable gains on disposals, arise in the final month of the accounting period. Where this situation arises a company is permitted to make a further payment of preliminary (corporation) tax (so called “top-up” payment). Where such a company correctly pays the first instalment of preliminary (corporation) tax (but disregarding the gains in the final month) and makes a top up payment one month after the end of the accounting period to bring total payments up to the required level, the company will be regarded as having met its preliminary tax obligations.

Employer Income Tax/PRSI/USC/LPT, VAT and RCT Returns

Please note where **the return and payment** are both made on line through the ROS system the due date for all returns is extended to the 23rd of the month.

Employer Income Tax /PRSI/USC/LPT Monthly Remitters

Return and payment - due on 14th of the month following the period
(e.g. 1st May 2019 to 31st May 2019 – return and payment due 14th June 2019).

P35 Returns for all periods pre 1st January 2019

P35 return and any balancing payment - due on 15th of February following the year end
(e.g. P35 for 2018 – return and payment due 15th February 2019)

VAT 3 Bi-monthly remitters

VAT3 and payment - due on 19th of the month following the taxable period
(e.g. 01st January 2019 to 28th February 2019 – return and payment due on 19th March 2019).

The **VAT Return of Trading Details (RTD)** is due each year on the 19th of the month following the accounting year end. (e.g. year-end 30 June 2019 – return due 19th July 2019). All registered traders must complete the RTD form giving a breakdown of the supplies of goods and services, imports and deductible inputs at the various rates applicable during the year. This should include all Irish, Intra-EU and overseas trade. The RTD must be filed through ROS.

RCT Monthly Returns

If the **Deduction Summary (DS)** is correct, you do not have to file (submit) the return – it will be deemed by Revenue to have been filed on the due date. If the DS is not correct, you should make the necessary amendments online and file (submit) the return by the due date. Payment is due on 23rd of the month following the period.
(e.g. 1st May 2019 to 31st May 2019 – return and payment due 23rd June 2019).

Reduced Frequency of Tax Returns and Payments for VAT and RCT

From 1st January 2013 the arrangements applying to smaller companies for reduced frequency of VAT, PAYE/PRSI/USC/LPT and RCT were extended.

There is no need for eligible businesses to take any action to benefit from these changes as they will be notified if the reduced payment and filing frequency is being automatically extended to them

Employer Income Tax/PRSI/USC/LPT

Where Employer Income Tax/PRSI/USC/LPT liabilities are below a certain limit, customers may be allowed to submit payments on a quarterly or annual basis. The relevant limits are:

- Annual Employer Income Tax/PRSI/USC/LPT liability less than or equal to €28,800, and
- be registered for at least one year with all P35s filed (Pre January 2019)

VAT

Where VAT liabilities are below certain limits customers may be allowed to submit payments on a bi-annual or four-monthly basis. The relevant limits are:

- Bi-annual remitter (liability less than €3,000 per year)
- Four-monthly remitter (liability between €3,000 and €14,400 per year).

Customers must be registered for at least one year with all VAT returns filed.

Applications for the reduced frequency of returns should be made in writing to:

**Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick.**

Relevant Contracts Tax (RCT)

Where RCT liabilities are below a certain limit, customers may be allowed to submit payments on a quarterly basis. The relevant limit is:

- Annual RCT liabilities less than €28,800

Full details in relation to RCT are set out on Revenue's website: [Relevant Contracts Tax \(RCT\)](#)

Services and Transactions Tax

Tax Type	Filing Frequency	Due date for return and payment
Environmental Levy (Plastic Bag) Return Type: E-Levy	Quarterly where the annual liability is >€1000 Annual where the annual liability is <€1000	19 th of the month following the taxable period. 19 th January following the year end.
Deposit Interest Retention Tax (DIRT) Return Type: D30 Quarterly D35 Annual	3 Quarterly declarations to September. Annual return includes payment for 4 th Quarter	20 th of the month following the taxable period. 15 th January following the year end.
Professional Services Withholding Tax (PSWT) Return Type: F30 Monthly F35 Annual & F35 Schedules	Monthly Annual	14 th of the month following the taxable period. 15 th February following the year end.
Life Assurance Exit Tax Return Type: LAET	Bi- Annual	30 th July and 30 th January.
Investment Undertaking Tax Return Type: IUT	Bi- Annual	30 th July and 30 th January.
Special Portfolio Investment Account Return Type: SPIA	Annual	31 st October.
Ancillary State Support	N/A	As advised by Revenue/HSE.
Solid Fuel Carbon Tax Return Type: SFCT1	Bi-monthly	Last day of month following the taxable period.
Natural Gas Carbon Tax Return Type: NGCT1	Bi-monthly	Last day of month following the taxable period.
Electricity Tax Return Type: ET1	Annual	Preliminary Tax due 31 st January Final tax due 31 st March
Encashment Tax Return Type: FD20 – Bankers FD21 - Brokers	Annual	20 th January following the year end.
Approved Retirement Funds Statement/Personal Retirement Savings Accounts Statements	Annual	14 th March following the year end.
Domicile Levy Return Type: DL1	Annual	31 st October following the year end.
Mineral Oil Tax on Vehicle Gas Return Type: MOTVG	Bi-monthly	Last day of the month following the taxable period.

Local Property Tax

Event	Key Date 2020	Key Date subsequent years
Property Valuation and Property ownership	Valuation May 1 2013	1 st November year preceding (Ownership)
Filing paper return (where required)	N/A	To be determined
Filing electronic return (where required)	N/A	To be determined
Continuation of deductions at source	Jan – Dec 2020	Jan - Dec each year
Cash payments (payment in full)	11 th January 2020	To be determined
Commencement/Continuation of Direct Debit	15 th Jan-15 th Dec	15 th Jan-15 th Dec
Single Debit Authority Payment	21 st March 2020	To be determined
Credit / Debit Cards* (payment in full)	11 th January 2020	To be determined

*The payment for LPT for those who pay by credit/debit card in 2020 is due on January 11th. However, the payment is taken from the credit/debit card on the date the transaction is performed, e.g. taxpayer logs on to select payment method on 29th November 2019 and selects payment by credit/debit card, the payment is taken from the account on the 29th November 2019 and not 11th January 2020.

If you wish to avail of a **phased payment** option for 2020 such as Direct Debit, Deduction at Source or regular cash payments through a Payment Service Provider, you should confirm your payment method by **25 November 2019**.

If you prefer to pay **in full** with a single payment by cash, cheque, postal order, credit card or debit card, you can do so anytime that suits you but please note that the due date for payment is **11 January 2020**.

If you have agreed to pay in full by **Single Debit Authority** by **11th January 2020**, Revenue will not debit your account until **21 March 2020** unless you indicate an earlier date.

The simplest way to confirm your payment method is by [accessing your LPT record on-line](#). Step-by-step instructions on how to choose and confirm your payment method on-line are available for: [Single property owners](#), and [Multiple property owners](#). If you require assistance please use the myAccount option or contact the LPT helpline at 01 7383626 (ROI only) or +353 1 7383626 (From outside ROI).

Returns due

A return filed in May 2013 for the 2013 tax year remains valid for 2020.

If you think you may be entitled to defer your 2020 LPT liability, please refer to [Deferring payment of LPT](#) for guidance. If you qualify, you can claim the deferral by [accessing your LPT record on-line](#).

Please see the following guideline on the [Revenue website](#) in relation to a property that is sold or transferred after 1 May 2013.

Appendix 2 Useful Contact Numbers

Collector-General's Division:

Limerick Customer Service	01 7383663 +353 61 488000 (Callers from outside Ireland) Email: through MyEnquiries to Select Category: Enquiry relates to `Collector-General's` Select Sub-category: More specifically `General query`.
Insolvency	Limerick 01 7383663 (+353 61 48800 outside Ireland) Dublin 01-8589200 Email: to insolvency@revenue.ie
Personal Insolvency	061-488005 Email: personalinsolvency@revenue.ie
Tax Relief at Source	01 7383663 Email: through MyEnquiries to Select Category: Enquiry relates to `Collector-General's` Select Sub-category: More specifically `Tax Relief at Source (TRS) Compliance` or `Tax Relief at Source (TRS) Query`.
VAT Repayments (Unregistered Persons & Foreign Trader)	01 7383663 +35361488060 Email: through MyEnquiries to Select Category: Enquiry relates to `Collector-General's` Select Sub-category: More specifically `VAT Repayments (Unregistered)`.
VAT Repayments (Registered Persons)	01 7383663 Email: through MyEnquiries to Select Category: Enquiry relates to `Collector-General's` Select Sub-category: More specifically `VAT Repayments (Registered)`.

C-G complaints	061-489018/488481 +353 61 489018 (Callers from outside Ireland) Email: to cg@revenue.ie
Newcastlewest P35 Overpayments/ Amendments	01 7383663 Email: through MyEnquiries to Select Category: Enquiry relates to `Employers' PAYE` Select Sub-category: More specifically `P35 Overpayments` or `P35 Amendments`.
Dublin (PAYE Query)	01 7383636
Listowel Services and Transaction Taxes	01 7383663
Kilrush Direct Debit	01 7383663 +353 1 7023039 (Callers from outside Ireland) Email: through MyEnquiries Select Category: Enquiry relates to `Collector-General's` Select Sub-category: More specifically `Direct Debit`.
Ennis Local Property Tax	01 738 3626 +353 1 738 3626 (Callers from outside Ireland) Email: through MyEnquiries to Select Category: Enquiry relates to `Local Property Tax`
Other Revenue Numbers: Revenue Forms & Leaflets Revenue On-Line Service	01 7383675 01 7383699 Email: through MyEnquiries to Select Category: Enquiry relates to `Other than the above` Select Sub-category: `Revenue On-Line Service (ROS) Technical Support`

ROS payment Support

01 7383663

Email: through [MyEnquiries](#) to

**Select Category: Enquiry relates to
`Other than the above`**

**Select Sub-category: `Revenue On-Line
Service (ROS) payments`**

Capital Acquisitions Tax
Stamp Duty

01 7383673

01 7383646 (Tuesday – Thursday 10.00-
13.00)

Email: to stampduty@revenue.ie or
stampdutytaxnumbers@revenue.ie

Appendix 3 Agent Authorisation for Phased Payment Arrangement (PPA)



Agent Authorisation for Phased Payment Arrangement (PPA)

Customer name
(Block capitals)

Tax Reference number

Agent TAIN

I grant authorisation for

To apply for and manage a PPA on my behalf with effect from

I understand that this does not preclude me from my statutory responsibility to maintain appropriate / adequate books and records and to produce such documentation as / when requested by Revenue.

Signed _____ Date

Customer

Signed _____ Date

Agent

Agent Contact Details

Name _____ Tel

Note: This notification may not be used to establish a link to clients who are not availing of a phased payment arrangement and will remain in place until the PPA finishes or is changed by either the agent or client and the change is notified to Revenue.

Details of Revenue's [data protection policy](#) is available on the Revenue [website](#).