

# **Direct Debit Guidelines**

Document last updated September 2019



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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# 1. Scope

This document outlines the procedures involved in making an application to pay VAT and/or Employer Income Tax/PRSI/USC/LPT by <u>SEPA Monthly Direct Debit</u> and to manage existing SEPA Monthly Direct Debit payment arrangements. An online service in ROS, Direct Debit Online (DDOL), was launched on 28th January 2013 allowing users greater flexibility in selfmanaging their SEPA Direct Debit for current VAT and/or

Employer Income Tax/PRSI/USC/LPT. This guideline replaces all previous guidelines on SEPA Monthly Direct Debit for payment of VAT and employer Income Tax/PRSI/USC/LPT and sets out the approach for a successful online application.

# 2. Purpose

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

# [...]

# 3. Introduction

**NOTE:** Any reference to Form P30 or P35 is relevant for periods up to 31 December 2018 only.

The facility to apply to pay current tax liabilities by <u>SEPA Monthly Direct Debit</u>, hereafter referred to as Direct Debit, is currently available for VAT, Employer Income Tax/PRSI/USC/LPT, Local Property Tax and Preliminary Income Tax customers.

Using Direct Debit to pay VAT and Employer Income Tax/PRSI/USC/LPT offers advantages to the customer and in suitable cases, to Revenue. Some of the advantages to customers include:

- Annual filing of VAT returns.
- Self-manage monthly Direct Debit payments.
- Spread of payments over a twelve-month period.
- Assist in business cash-flow.
- Avoid substantial one-off payments.

Processing of a Direct Debit Instruction (DDI) will create a Direct Debit mandate with a unique mandate reference number. The facility to pay by Direct Debit **is a concession** and Revenue may refuse the Direct Debit application or cancel an existing Direct Debit mandate.

# 4. SEPA Monthly Direct Debit Scheme

Since February 2014, Direct Debits are collected under the Single Euro Payment Area Directive (SEPA) – known as the SEPA Monthly Direct Debit Core Scheme (SDD). Provided both the bank of the creditor (Revenue Commissioners) and the debtor (Payer/Customer) are SEPA compliant, the scheme allows the creditor to collect funds from a debtor's account once a mandate has been provided by the debtor to the creditor and creates, for the first time, a payment instrument that can be used for **both national and cross border euro Direct Debits** throughout the SEPA area. SEPA is comprised of the existing member states of the European Union, together with Iceland, Lichtenstein, Monaco, Norway, Switzerland and San Marino. It provides a standardised Direct Debit payment service that will enable consumers to pay for goods and services in any SEPA reachable country **without** having to open a bank account in that country.

The transfer of funds (money) between the debtor's bank and the creditor's bank always takes place in Euro currency.

The complete SEPA Core Direct Debit Scheme Rulebook is available from the <u>European</u> <u>Payments Council</u> website.

# 5. Summary

The <u>Direct Debit Scheme</u> is for payment of current taxes for VAT, Employer Income Tax/PRSI/USC/LPT, and Preliminary Income Tax **only**. Applications to use the Direct Debit Scheme for the payment of VAT and Employer Income Tax/ PAYE/PRSI/USC/LPT should be made by customers or their agents online via <u>ROS</u>. Direct Debit Online (DDOL) will allow customers or their agents to **Create/Amend/Cancel** a monthly Direct Debit. For the online guide, please see <u>ROS User</u> <u>Procedures</u>. Once online, customers must confirm that they agree to the <u>Terms and</u> <u>Conditions</u> of participation in the Direct Debit Scheme. Please note there is a new Variable Direct Debit option for Employer Income Tax/PRSI/USC/LPT only which is available since 25 January 2019. For more information please refer to <u>Section 6</u> of these guidelines. The criteria for applying for the Fixed Direct Debit option does not apply for the new Variable Direct Debit option.

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[ ...]

Applications to avail of the Fixed Direct Debit Scheme are confined to customers with bimonthly VAT liabilities up to €50,000 and monthly Employer Income Tax/PRSI/USC/LPT liabilities up to €25,000. There is no limit on Employer Income Tax/PRSI/USC/LPT liabilities for customers applying for the new Variable Direct Debit facility from 25 January 2019. The Fixed Direct Debit amount should be at least one twelfth of the estimated liability for the current accounting period.

The first debit month for VAT and Employer Income Tax/PRSI/USC/LPT is determined by the Direct Debit Online system and is dependent on the customer's current filing pattern and the date of completion of the online application.

Direct Debit deductions are taken from the customer's bank account on the **third last** working day of the month for VAT and Employer Income Tax/PRSI/USC/LPT.

# Continued participation in the Fixed Direct Debit scheme is conditional on submission of the statutory returns and receipt of payments by the due dates.

Applications to join the Fixed Direct Debit Scheme are processed online and are subject to a number of validation rules. Failing any of these validation rules will result in the customer being advised that they are not suitable to join the scheme. Applications to join the Variable Direct Debit Scheme for Employer Income Tax/PRSI/USC/LPT are also processed online and are not subject to validation rules.

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### The onus is on the customer to ensure they make sufficient payments.

Where insufficient amounts are paid by Direct Debit for VAT and there is a balance of tax payable at the end of the accounting year, interest is payable if the balance is not paid by the due date. In addition, if the amount due exceeds20% of the annual liability for VAT or then interest will be backdated to the mid-point of the accounting year.

For Employer Income Tax/PRSI/USC/LPT, the Fixed Direct Debit payment should cover the amount of tax submitted on the return. Where the payment is too low, then the next fixed direct debit payment will be allocated to the period.

Interest on late payment can be charged if there is an underpayment that exceeds 10% of the annual liability for Employer Income Tax/PRSI/USC/LPT. The Fixed Direct Debit payments will be allocated to the oldest liability first. This will reduce the amount of interest that can be charged.

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[...]

**NOTE**: Direct Debits payments can only be deducted from a bank and bank account that is <u>SEPA</u> reachable. Direct Debits payments can be deducted from a foreign bank account but **only** if the bank and the bank account are SEPA reachable.

# 6. Variable Direct Debit for Employer Income Tax/PRSI/USC/LPT

A Variable Direct Debit facility for Employer Income Tax/PRSI/USC/LPT only has been available from 25 January 2019 following the introduction of PAYE Modernisation (PMOD) from 1 January 2019. The Variable Direct Debit scheme is 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 in order to set up a Variable Direct Debit – this facility has been 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 your account. For employers who wish to remain on their current Fixed Direct Debit arrangement, no action is required.

### Group Remitters who wish to remain on direct debit for

Employer Income Tax//PRSI/USC/LPT will have to change to the Variable Direct Debit. Group Remitters will have to cancel their Fixed Direct Debit arrangement for Employer Income Tax/PRSI/USC/LPT. The VAT Fixed Direct Debit will not be affected. The Variable Direct Debit for Employer Income Tax/PRSI/USC/LPT can be set up since 25 January 2019.

# 7. Process – Using Direct Debit Online (DDOL)

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When a customer sets up a Direct Debit for VAT the first deduction will always take place on an even month.

See Table below illustrating the rules for calculating first monthly <u>Direct Debit</u> date:

TAXHEAD	CONDITION
VAT	Bi-Monthly customer: First available month for debit is always the
	next available even month, provided the VAT 3 has not already
	issued for the bi-monthly period in which they are applying.
	Tri-Annual customer: First available month will be February, June or
	October following the current simplified filing period.
	<b>Bi-Annual customer</b> : First available month will be either February or
	August following the current simplified filing period.
	Annual customer: First available month is the next debit date
	available.

Employer	<b>Monthly Filers</b> : First available month is the next debit date available.
Income Tax/PRSI/	<b>Quarterly Filers</b> : First available months will be February, May, August or November following the current simplified filing period.
USC/LPT	Annual customer: First available month is the next debit date available.

# 8. Validation rules – Create a Direct Debit Instruction/Mandate

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

[...]

# 9. Proposed Monthly amount of Direct Debit for VAT and Employer Income Tax/PRSI/USC/LPT

Customers availing of <u>Direct Debit</u> for payment of current VAT or Employer Income Tax /PRSI/USC/LPT (Fixed Direct Debit) are obliged to ensure that the cumulative monthly payments are sufficient to cover the annual liability. Interest charges are applicable if the shortfall in Direct Debit payments exceeds certain limits. Please see <u>Terms and Conditions</u>.

If availing of the Variable Direct Debit scheme for Employer Income Tax/PRSI/USC/LPT, instead of paying a fixed amount 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.

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[...]

In the majority of instances, the customer will opt to pay the same amount each month. However, where the customer's business is seasonal, the customer will be able to select up to three months to permanently exclude and/or permanently reduce the monthly payment. Please see <u>Seasonal Business</u> section.

# 10. Process – Amend and Cancel Functions

Customers will be allowed to increase the existing level of payment as often as they wish. The customer will be required to amend the estimated liability upwards and then adjust the payment amounts for the remaining months of the annual period.

A customer request to decrease the existing level of payment will be restricted to three times in the annual period. The customer will be required to amend the estimated liability downwards and then adjust the payment amounts for the remaining months of the annual period.

For customers availing of the Variable Direct Debit facility for Employer Income Tax/PRSI/USC/LPT, there is no requirement to increase or decrease the existing level of payment, as Revenue will obtain permission to request the value of the monthly liability.

Customers will have the option to suspend the <u>Direct Debit</u> payment up to a maximum of three months in an annual period.

Customers can opt to cancel their existing Direct Debit Instruction using DDOL.

Customers can also opt to request their bank to instruct Revenue to cancel their existing Direct Debit Instruction.

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# 11. Unpaids

The customer's bank may return a <u>Direct Debit</u> Instruction to Revenue marked "unpaid" for a number of reasons.

An <u>automated letter</u> issues to advise the customer of the cancelled Direct Debit and to seek payment to replace the unpaid Direct Debit.

For the Variable Direct Debit scheme for Employer Income Tax/PRSI/USC/LPT, Revenue will request the missed or unpaid Variable Direct Debit payment seven working days after the date the original payment was due. The original payment is due on the third last working day of the month and interest may be charged where there is an unpaid original payment.

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

[...]

# 12. Seasonal Business

A seasonal business is one that has reduced trade or no trade for certain months of the year. In the case of a seasonal business the customer may apply to permanently reduce his/her monthly payment and/or to permanently exclude months from payments up to a combined maximum of three months. For example, the customer does not trade for the months of December and January. In this scenario, the customer may opt to pay the annual liability over the remaining ten months of the year, <u>see example</u>.

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

[...]

# Appendix 1 – Terms and Conditions

### Terms and Conditions

# Appendix 2 – SEPA Monthly Direct Debit Legal Text

**Legal text:** By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

# Appendix 3 - Balloon Payments

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

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# Appendix 4 - Direct Debit Schedules and Parameters

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

[...]

# Appendix 5 - ROS User Procedures

Once logged in to the ROS system, customers have numerous options available to them to manage their Direct Debits. Customers should proceed as follows:

In the ROS "My Services" Screen, click "Manage Bank Accounts" and options will expand. Click "Manage Direct Debits" under the SEPA Monthly Direct Debit Instruction panel to proceed to the DDOL Options Screen.

The **DDOL Options Screen** is the first screen presented when entering DDOL from the **ROS My Services** and **Client Services** pages. It is the main gateway into all functions of the application. This includes the "**Create**", "**Amend**" and "**Cancel**" functions in ROS.

The **DDOL Options Screen** contains the SEPA Direct Debit Guarantee. This sets out the rules and entitlements of a customer when setting up a Direct Debit between his/her bank and the Revenue Commissioners.

Below the Direct Debit Guarantee, the customer is presented with item boxes for each tax for which the Direct Debit on-line facility is available, namely VAT, Employer Income Tax/PRSI/USC/LPT and Preliminary Income Tax.

If the customer already has a mandate for a particular taxhead, then details of this mandate, including status, tax reference number, mandate number, next Direct Debit date, last updated and payment frequency will be displayed for the customer's information. It is possible for more than one mandate to be associated with each taxhead.

In any case where a DD mandate already exists, the customer will have two options available, "Amend" and "Cancel". These are displayed as buttons to the right of the mandate description. "Amend" allows a customer to change the value of the monthly amount or suspend a monthly debit and if seasonal, to permanently exclude or reduce a particular month. "Amend" may also be used to update customer bank details. "Cancel" allows a customer to cancel a mandate so the Direct Debit is no longer taken from his/her bank account. Further details of Amend/Cancel functionality will be covered later.

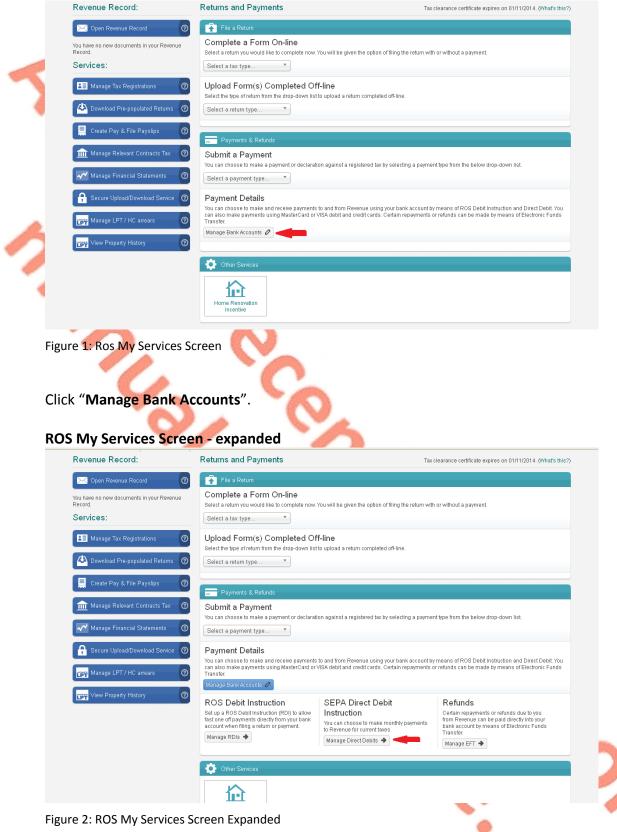
Where a customer has no active mandate associated with a taxhead registration, then only one option, "**Create**", will be available to allow the customer to set up a new mandate. Selecting this option will bring the customer to the **Customer Details Screen**.

Finally, to the right of the screen, is a "**Your Requests**" area. This allows the customer to submit multiple DD requests in a single submission. This can include a combination of "**Create**", "**Cancel**" and "**Amend**" requests if so required.

Multiple options are available when creating a Direct Debit Instruction online. For the purposes of this guideline the most common activities will be outlined.

# Create a Direct Debit Instruction for Current Taxes

#### **ROS My Services Screen**





In the SEPA Monthly Direct Debit Instruction link, click "Manage Direct Debits".

DDOL Options Screen	DDOL	Options	s Screen
---------------------	------	---------	----------

				MR JOE BLOGGS	1234
	SEPA Direct De	bit Online			
5	Sector Payments A For Information on please see Revenue.le		you na i i i i i i i i i i i i i i i i i i		
		Status: Active Number 123467A Di Mandate Next Debit Date: 9th March 2015 Last Updated: 28th November 2014			
		Employer (PAYE/PRSI) Status Fending Beview Number (1254617 D Mandate Next Oeht Calar: 24N Docomber 2014 Last Opdated: 28N November 2014	_		
		VAT - Value Added Tax			

Figure 3: DDOL Options Screen

On this screen, the system displays the taxes for which Direct Debit is available as a payment method.

The customer should select the "**Create**" option on the taxhead for which a Direct Debit application is to be created.

If the "Create" option is not available:

- Customer is not registered for the chosen taxhead
- Or
- Customer already has a Direct Debit Instruction set up for the chosen taxhead and "Amend" is now the only option.

If validation is passed, the customer then proceeds to the Customer Details Screen.

#### **Customer Details Screen**

Cáin agus Custaim na hÉireann Irish Tax and Customs	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS			_
	SEPA Direct Debit O	nline				MR JOE BLOGGS	
	Create VAT Direct D					* Denotes a required field	
	Declaration						
	By Ticking on this box The SEPA Direct Debit		rms and conditions. * ditions can be found on <u>Revenue</u>	le			
	Originator Details						
	Originator		Direct Debit Unit, Co	llector General, Sarsfield Ho	use, Limerick		
	Originator Number		IE81ZZZ300729				
	Customer Details						
	Name		MR JOE BLOGGS				
	VAT Registration Numb	ier	1234567A				
	Phone						
	X Cancel					Next >	

Figure 4: Customer Details Screen

Ticking the box to agree to the <u>Terms and Conditions</u> of the Direct Debit Scheme is mandatory.

The name and relevant registration number fields will be pre-populated. Phone details are not mandatory.

The customer should click the **"Next**" button to proceed to the **DDOL Bank Details Screen**. The **"Cance**l" button brings the customer back to the **DDOL Options Screen**.

Revenue	AGENT SERVICES CLIENT SERVICES CLI	ENT REVENUE RECORD WORK IN PROGRESS		
	SEPA Direct Debit Online			
	Create VAT Direct Debit		* Denotes a required field	
	Payment Management Attenuities); to add an existing Mandate or to aptit the remit	tance across multiple separate bank accounts please click the Manag		The "Manage" option enables
	Bank Details			you to add additional banl
	Name of Financial Institution *			accounts to an existing manda
	BAN*			
	DIC *	0		
	Name of Account Holder *			
	Address of Account Holder *			
	Postal Code			
	Country	Ireland		
	Is more than one signatory required on the account? *	O Yes O No		
	Confirm if account can accept a Direct Debit *	O Yes O No		
	X Cancel		Kana Back Hand 🗲	

Figure 5: Bank Details Screen

Fields marked \* are mandatory. Failure to complete all mandatory fields will result in an error message and will restrict the user from continuing with the application.

Enter the required details and click "Next" to proceed to the Remittance Details Screen. Selecting the "Back" button brings the customer to the Customer Details Screen. Selecting "Cancel" abandons the process and brings the customer back to the DDOL Options Screen without saving any changes.

#### **Remittance Details Screen**

gus Custaim na hÉireann ax and Customs	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
	SEPA Direct Debit O	nline			М	r Joe Bloggs
	Create VAT Direct De	bit			* Denotes a required	l field
	Remittance Details					
	Estimated liability for th	ie tax year *		0 <		
	Is the nature of your bu	siness seasonal *	O Yes 💿 No	0		
	<ul> <li>Remittance Freque</li> </ul>	nov - IBAN IE				
	Amount to be debited a			0 <		
	Total Amount for the ye			• درسا 0		
	for a random for the ye	an	1	•	^	
	January February					
	March					
	April May					
	June					
	July August					
	September					
	October					
	November December					
	X Cancel		Calculate		C Back Ned	>

Figure 6: Remittance Details Screen

When creating a Direct Debit Instruction, the customer is required to input a value into the "Estimated liability for the tax year" field and the "Amount to be debited each month" field. On pressing the "Calculate" button, each monthly field is populated and the "Total Amount for the year" is calculated. Validation will ensure the "Total Amount for the year", which is the sum of the "Amount to be debited each month", is equal to or greater than the amount in the "Estimated liability for the tax year" field.

If the business is **Seasonal** then click **"Yes"** and the additional fields of **Reduce** and **Exclude** will appear, <u>see example</u>.

Selecting "Next" runs validation and if passed, brings the customer to the DDOL Options Screen and the application into the "Your Requests" field for "Sign and Submit".

Clicking "Cancel" brings the customer back to the DDOL Options Screen without validation being run.

The "Back" option brings the customer back to the Bank Details Screen without running validation.

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Sigle Luo Page Prinformation please see Breenus in		Your Requests (1) Value Added Tax Action: Create Number: 123467A Edit Cancel
	Your can share you administration you down.     Your can share you have a Direct Debit payment by writing in good time to your Bank.     You can cancel the Direct Debit Instruction in good time by writing to your Bank.     SEPA Direct Debit Options     T - Income Tax     Status: Active     Number: I     Di Mandate:     Next Debit Date: 9th Harch 2015     Last Updated: 28th November 2014	Once you add a SEPA direct debit application to your requests you will be able to submit.
	Employer (PAYE/PRSI) Status: Rending Review IM Mandate. : Mext Debit Date: 24th December 2014 Last Updated: 28th November 2014 VAT - Value Added Tax Status: In your requests	

DDOL Options Screen with item in "Your Requests"

Figure 7: DDOL Options Screen with item in "Your Requests"

The customer must click "Submit" in the "Your Requests" field to proceed to the Summary Screen.

In "Your Requests" the customer also has the option to "Edit" or to "Cancel" any amendments made.

Revenue	AGENT SERVICES	CLIENT SERVICES	CLIENT RE	VENUE RECORD	WORK IN PROGRES	is			ROS Help
			1					MR JOE BLOGGS	12345
Su	immary								
	Create Value Added	Tax SEPA Dire	ct Debit Onlin	e - (1234567a		MR JOE BLOGGS	12345	i67A 🔨	
<	Originator Direct Debit Unit, Co Estimated liability fo 12000.00		the nature of your						
	Create New Ma							~	
	IBAN			BIC					
		ce Details							
	Amount to		rments will be dedu ith	06/2014 ucted on the third las 1000.00 2000.00	tworking day of every r	nonth			
		January	February	March	April	May	June		
		1000.00	1000.00	1000.00	1000.00	1000.00	1000.00		
<b>6</b>		July		September	October	November	December		
		1000.00	1000.00	1000.00	1000.00	1000.00	1000.00		
	ls more tha No	n one signatory requ	iired on the accou	nt?					
		Institution ——	- Account	Holder					
	Name test		Name tester						
	Address		Address						
	address1 address2		address4 address5						
	address3		address6						
			Postal Code	e					
			Country Ireland						

Figure 8: Screen Summary

This screen shows the payments that will be debited for each month. **Customers should ensure these amounts are correct before continuing**. The customer should click "**Next**" to proceed to the **Sign & Submit Screen**.

The **"Back**" button will take the customer back to the **DDOL Options Screen** where the customer may **"Edit**" details in the **"Your Requests**" field.

#### Sign and Submit Screen

Revenue Cáin agus Custaim na T Irish Tax and Customs	Éireann	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help
Direct Debit	nstruction						
Information	If you wish to Once your tr transaction.	o review the details of th ansaction has been su	nis transaction click on th	u will be provided with a notice r			
	C	ertificate	Sign &	<b>O</b> Help Submit Back			
			0%				

#### Figure 9: Sign and Submit Screen

The "**Certificate**" field is pre-populated. Enter ROS password and click "**Sign & Submit**" to complete the application or click "**Back**" to return to the **Summary Screen**.

MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS				
			WORK IN PROGRESS	ADMIN SERVICES			
OS Acknowled	gement						
To file another Dire	ct Debit Instruction click of	n the My Services	s tab.				
		Notice Number	er 123456789 K				
Direct Debit Online	Summary:	Action	Statur	s			
	CREATE MANDATE	- VAT	For Revi	Your request is under shortly.	er review and a decision will issue		
To return to My Se	rvices page click the OK I	outton		ОК			
	You can access a To file another Direc Please use the Not Direct Debit Online !	You can access a copy of this transaction th To file another Direct Debt Instruction click or Please use the Notice Number below in an Direct Debt Online Summary: CREATE MANDATE	You can access a copy of this fransaction through your ROS To file another Direct Debt Instruction click on the My Service Please use the Notice Number below in any future corresp Notice Number Direct Debt Online Summary: Action	You can access a copy of this transaction through your ROS inbox by cicking on the Rever To file another Direct Debit Instruction cick on the My Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to Notice Number 123456789 K Direct Debit Online Summary: Action Status CREATE MANDATE - VAT For Reve	You can access a copy of this transaction through your ROS inbox by cloking on the Revenue Record tab above. To file another Direct Debt instruction click on the My Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. Notice Number 123456789 K Direct Debt Online Summary: Action Status For Review Your request is und shortly.	You can access a copy of this transaction through your ROS inbox by clicking on the Revenue Record tab above. To file another Direct Debit Instruction click on the My Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. Notice Number 123456789 K Direct Debit Online Summary: Action CREATE MANDATE - VAT For Review Your request is under review and a decision will issue shortly.	You can access a copy of this transaction through your ROS linbox by clicking on the Revenue Record tab above. To file another Direct Debt Instruction click on the My Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. Notice Number 123456789 K Direct Debt Online Summary: Action Status CREATE MANDATE - VAT For Review And a decision will issue aborty.

Figure 10: ROS Acknowledgement Screen

Confirmation of the Direct Debit Instruction, with a notice number, will issue to the customer's ROS Inbox showing the **Status** of the application.

In the example above, the **Status** shows "**For Review**" which means the application will be reviewed by the Direct Debit Unit as it has failed validation rules. Following review, confirmation will be issued by the Direct Debit Unit to notify if a request has been approved or disapproved.

Status will display as Success if application is successful.

When the customer submits his/her request, a confirmation notification will issue to his/her **ROS** Inbox. This notification is the final **Summary Screen** that the customer submitted.

			- Inbox M											
		Se	arch by: Sek	ect Search Met	hod	×				View Lates	st Messages 🚯			
	Inbox Messages     Ocument Search	0	l Notic	ce No.	Customer Name	Regn./Trader No./D	Doc ID Tax Type/Duty	Document Type	Period Begin	Issued Date	Archived By			
	PAYE and USC P2C Details	E	] 🖄 12:	3456789	Mr Joe Bloggs	1234567a		DDI	N/A	28/11/2014	N/A			
	Q Search Stamp Duty	eturns					VAT	VAT3	01/09/2014	27/11/2014				
	Q Stamp Duty Third Pa	ty dealon	] 🖂 :				PAYE-EMP VAT	P30 VAT3	01/10/2014	20/11/2014				
	Payments		) <b>A</b> :				Diesel Rebate Soheme	Fuel Card Notification	N/A	11/11/2014	N/A			
	Refunds & Repayment		) 🖻 :				PAYE-EMP	Receipt	01/09/2014	24/10/2014	N/A			
	🔠 Events List						PAYE-EMP	P30	01/09/2014	23/10/2014				
	Registration Details						VAT	Receipt	01/07/2014	11/10/2014				
	- SERVICES		) 🖻 ! ] 🖂 !				VAI	VAT Payment Receipt	01/07/2014	09/10/2014				
	Request Statement of	-					VAT	Statement	01/07/2014	03/10/2014	N/A			
	+ SAVED FILTERS		0				PAYE-EMP	Receipt	01/08/2014	03/10/2014	N/A			
	+ MY SUMMARY						RCT	Statement	01/10/2014	03/10/2014	N/A			
							PAYE-EMP	P30 Payment	01/08/2014	02/10/2014				
	? Overview Try our online Demo	5	) A : ] A :				PAYE-EMP PAYE-EMP	New Employee	01/01/2014	02/10/2014	N/A			
0	ROS Inbox				V _									
Revenue 🕻	AGENT S	ERVICES	CLIENT SI	ERVICES		ENUE RECORD V					W).	RUS HEID   EX	*T	
Revenue <b>1</b> Cáin agus Custaim na hÉirea	AGENT S Summary Create Va Origina Directi	ue Added tor Debit Unit, Coll	CLIENT SI	ERVICES A Direct	CLIENT REV Debit Online	enue record V	WORK IN PROGRES	s		MR	R JOE BLOGGS	коз неф јех 1234567 <b>A</b>	АТ -	
Revenue	AGENT S Summary Create Va Origina Direct 12000	ter Added	CLIENT SI Tax SEP/ ector Genera the tax year	A Direct al, Sarsfield r Is the No	CLIENT REV Debit Online	enue record V	WORK IN PROGRES	s		MR 1234567A	R JOE BLOGGS	KUS Help   EX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES	CLIENT SI Tax SEP/ ector Genera the tax year	A Direct al, Sarsfield r Is the No	CLIENT REV Debit Online	enue record V	WORK IN PROGRES	s		MR	R JOE BLOGGS	ROS H90 J EX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ter Added	CLIENT SI Tax SEP/ ector Genera the tax year	A Direct al, Sarsfield r Is the No	CLIENT REV Debit Online	enue record V	WORK IN PROGRES	s		MR 1234567A	R JOE BLOGGS	RUS H80 J EX		
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Revenue	AGENT S Summary Create Va Origina Direct 12000	LERVICES	CLIENT SI Tax SEP/ ector Generative the tax year indate - IB/ ce Details Debit ent Direct Direct Direct e debited exit for the year anuary 1000.00	ERVICES A Direct al, Sarsfield r Is the No Debit payme AN IE Debit payme 1 Teb 1	CLIENT REV CLIENT REV Debit Online House, Limerick nature of your be 28/00 28/	ENUE RECORD     V      ENUE RECORD     V      1234567     U1234567     U1234567     U1231222300729     Isiness seasonal     EIC      I2014     EIC      V2014     March     1000.00	WORK IN PROGRES	nonth May 1000.00	s S June 1000.0	MR 1234567A	R JOE BLOGGS	RUS H89 JEX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	LERVICES	CLIENT SI Tax SEP, ector Genera the tax year idate - 19, ce Details Debit ce Details Debit ent Direct D e debited e e debited ex anuary	ERVICES A Direct al, Sarsteld al, Sarsteld No No No No No No No No No No No No No	CLIENT REV CLIENT REV Debit Online House, Limerick nature of your be 28/00 28/	ENUE RECORD     V      ENUE RECORD     V      1234567     U1234567     U1234567     U1231222300729     Isiness seasonal     EIC      I2014     EIC      V2014     March     1000.00	WORK IN PROGRES	S MR JOE BLOGG	S	MR 1234567A	R JOE BLOGGS	RUS H89 JEX 1234567Å		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES	CLIENT SI Tax SEP/ ector Generative the tax year indate - IB/ ce Details Debit ce Details Debit uent Direct D e debited ex it for the year anuary 1000.00	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	RUS H80 J EX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	RUS HBU JEX 1234567A		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	R05 H80 J EX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES ULL Added tor Tor Debit Unit, Coll ted flability for Dot ELENEW Mar ELENE Amount to b Total Amount Subseque Ls more than No Financial	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	ROS HBU J EX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES ULL Added tor Topological Unit, Coll ted liability for pool te New Mar ERMITTAIN Attention Telan Tel	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	RUS HBU JEX 1234367A		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV CLIENT C	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	RUS H80 J EX		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES ULL Added tor Topological Unit, Coll ted liability for pool te New Mar ERMITTAIN Attention Telan Tel	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV CLIENT C	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	KUS HBU JEX 1234567Å		
Revenue	AGENT S Summary Create Va Origina Direct 12000	ERVICES ULL Added tor Topological Unit, Coll ted liability for pool te New Mar ERMITTAIN Attention Telan Tel	CLIENT SI Tax SEP, ector Generat Idate - 19, idate - 1	ERVICES A Direct al, Sarsfield	CLIENT REV CLIENT C	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	R05 H89 J EX		
Revenue L	AGENT S Summary Create Va Origina 12000. Creat	ERVICES	CLIENT SI Tax SEP/ ector Generative the tax year indate - IB/ ce Details Debit e debited exit for the year anuary 1000.00 July 1000.00 one signate	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	RUS HBU JEA 1234367A		
Revenue La Cuala a hibra	AGENT S Summary Create Va Origina Direct 12000	ERVICES	CLIENT SI Tax SEP/ ector Generative the tax year indate - IB/ ce Details Debit e debited exit for the year anuary 1000.00 July 1000.00 one signate	ERVICES A Direct al, Sarsfield	CLIENT REV	ENUE RECORD V	WORK IN PROGRES	MR JOE BLOGG MR JOE BLOGG Conth November	s June 1000.0 December	MR 1234567A	R JOE BLOGGS	ROB HBU J EX		

If the customer changes the status of their business (e.g. sole trader to company/partnership), they will not be able to transfer their existing SEPA Direct Debit Instruction to the new entity.

The customer will need to set up a SEPA Direct Debit Instruction for the new business entity by logging on to ROS. The customer should also cancel the SEPA Direct Debit Instruction(s) for the previous business entity by logging on to ROS.

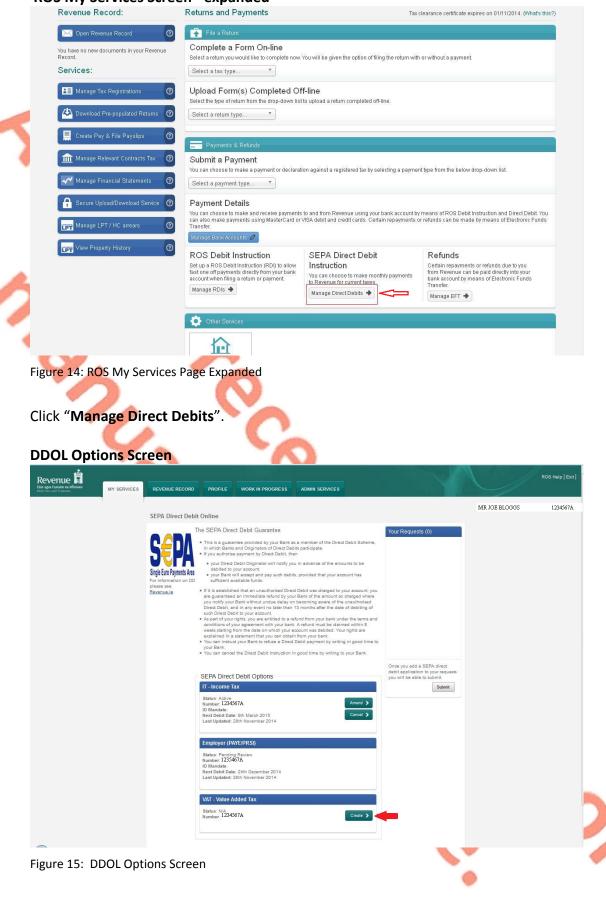
# Create a Direct Debit Instruction for Current Taxes with Seasonal Option

If a business is seasonal, the customer may choose to permanently reduce the monthly payment amount and/or permanently exclude months up to a combined maximum of three months. This facility is available to users on the <u>Remittance Details Screen</u>. For example, the customer does not trade for the months December and January so may opt to pay the annual liability over the remaining ten months of the year. The "**Reduce**" checkbox will allow the customer to select up to three months to permanently reduce the amount they pay per month. In order to create this Direct Debit Instruction/Mandate, the customer should work through the same screens as outlined in the "**Create**" example above and on entering the **Remittance Details Screen**, should opt for "**Yes**" in the field "Is the nature of your business seasonal". Step by step instructions are outlined below.

#### ROS – My Services Page Revenue Record: Returns and Payments Tax clearance certificate expires on 01/11/2014. (What's this?) 🖂 Open Revenue Record 🕂 File a Retur You have no new documents in your Revenue Record. Complete a Form On-line elect a return you would like to complete now. You will be given the option of filing the return Services: Select a tax type.. Upload Form(s) Completed Off-line 🔠 Manage Tax Registrations Select the type of return from the drop-down list to upload a return completed off-line 🐴 Download Pre-populated Returns 🛛 👩 Select a return type... 💻 Create Pay & File Payslips 🏦 Manage Relevant Contracts Tax 🛛 👩 Submit a Payment You can choose to make a payme ration against a registered tax by selecting a payment type from the below drop-down list 祔 Manage Financial Statements Select a payment type... \* 🔒 Secure Upload/Download Service 🔞 Payment Details You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Manage LPT / HC arrea Transfer. Manage Bank Accounts 🧷 LPT View Property History 0 问 ne Reno Incentiv Figure 13: ROS- My Services Page

Click "Manage Bank Accounts".

#### **ROS My Services Screen - expanded**



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On this screen, the system displays the taxes for which Direct Debit is available as a payment method.

The customer should select the "**Create**" option on the taxhead for which a Direct Debit application is to be created. If validation is passed, the customer then proceeds to **Customer Details Screen**.

Revenue 🛱							ROS Help   Exit
Cáin agus Custaim na hÉireann Irish Tax and Customs	AGENT SERVICES CLIENT S	SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS			
*						MR JOE BLOGGS	1234567A
	SEPA Direct Debit Online						
	Create VAT Direct Debit					* Denotes a required field	
	Declaration						
	By Ticking on this box I am agree The SEPA Direct Debit Online ter			ie			
	Originator Details						
	Originator		Direct Debit Unit, Co	llector General, Sarsfield Hou	se, Limerick		
	Originator Number		IE81ZZZ300729				
	Customer Details						
	Name		MR JOE BLOGGS				
	VAT Registration Number		1234567A				
	Phone						
	× Cancel					Next >	

Figure 16: Customer Details Screen

Ticking the box to agree to the <u>Terms and Conditions</u> of the Direct Debit Scheme is mandatory.

The name and relevant registration number fields will be pre-populated. Phone details are not mandatory.

The customer should click the "**Next**" button to proceed to the **Bank Details Screen**. The "**Cance**l" button brings the customer back to the **DDOL Options Screen**.

	SEPA Direct Debit Online				
	Create VAT Direct Debit			* Denotes a required tield	1
	Pøyment Management Atematisely to add an existing Mandate or to spit the remitta	ance across multiple sepa	ate bank accounts please click the Manage	butan. Manage 🗲	The "Manag option enabl
	Bank Details				you to add additional ba
•	Name of Financial Institution *				accounts to a
	Address of Financial Institution *				existing man
	IBAN *			0	
	BIC *		0		
	Name of Account Holder *				
	Address of Account Holder *				
٠	Postal Code				
	Country	Ireland 💌			
	is more than one signatory required on the account? $^{\star}$	O Yes O No			
	Confirm if account can accept a Direct Debit *	O Yes O No			
	X Canoel			C Dack Next >	

Figure 17: Bank Details Screen

Fields marked \* are mandatory. Failure to complete all mandatory fields will result in an error message and will restrict the user from continuing with the application.

Enter all required details and click "**Next**" to proceed to the **Remittance Details Screen**. Selecting the "**Back**" button brings the customer to the **Customer Details Screen**. Selecting "**Cancel**" brings the customer back to the **DDOL Options Screen** without saving any changes.

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#### **Bank Details Screen**

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		
	SEPA D	Direct Debit Online					
	Create	VAT Direct Debit				* Denotes a required field	
	Rem	ittance Details					
	Estin	nated liability for the tax	year*	12000.00	0		
	Is the	e nature of your busines	s seasonal *	🖲 Yes 🔘 M	. •		
	Rem	ittance Frequency -	IBAN IE!				
	Amo	unt to be debited each r	nonth *	1100.00	0		
	Total	Amount for the year		13200.00	0		
	Januu Febru April May June July Augu Septe Octoi Nove Dece	st st smber per mber		hude         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00           1100.00         1100.00			
•	X Car	noel		Calculate		Kext >	

#### DDOL Remittance Details Screen – Seasonal

Figure 18: DDOL Remittance Details Screen – Seasonal

Clicking on "Yes" to "Is the nature of your business seasonal" will display Reduce and Exclude fields.

The customer is required to input values to the "Estimated liability for the tax year" and "Amount to be debited each month" fields. By selecting the tick boxes, the customer can Exclude a month altogether (populate with NIL) or Reduce a month by inputting a value for this month only which is less than the amount to be debited each month. The customer may Exclude any month(s) from Direct Debit or Reduce the value of the debit for a month(s) to a combined maximum of three months.

Validation ensures that the sum of the "Amount to be debited each month" including months either Excluded or Reduced is equal to or greater than the amount in the "Estimated liability for the tax year" field. Once the monthly values are populated, the customer should click "Calculate" to populate all fields except Exclude fields.

Selecting the "Next" option validates the application and brings the customer to the DDOL Options Screen and into the "Your Requests" field.

Clicking "Cancel" brings the customer back to the Bank Details Screen without validation

Clicking on "Back" brings the customer back to the previous screen.

From the **DDOL Options Screen** the customer can "**Submit**" the request and move to the **Summary Screen**. The **Summary Screen** will show the months, if any, that the customer has opted to have permanently Reduced or Excluded.

#### DDOL Options Screen with item in "Your Requests" field

SEPA Direct Debit	t Online	
Signed and a second and a secon	The SEPA Direct Debit Guarantee This is guarantee provided by your Bank as member of the Direct Debit Scheme, in which Banks and Orginators of Direct Debit spanicipate. If you authores asymmetry Direct bebt, then your Direct Debit Orginator will notify you in advance of the amounts to be debied to your account. If is established that an unauthorized Direct Debit was charged for your account, hour are guaranteed an immediate refund by your Bank was charged to your account, you are guaranteed an itembia the mail a your Bank without undue deby on becoming aware of the unauthorized Direct Debit, you are guaranteed an itembia ther that day of debits, provided that your account, you are guaranteed an itembia ther that day of debits, of the unsubtroised Direct Debit, and in any even to label than 13 months after thad day of debits of your account. As part of your agreement with your bank. A refund must be claimed within 8 weeks astrating from the dean on which your account and washed. Your agrees must account account your account account was able the or your account. You can instruct your Bank to refuse a Direct Debt payment by writing in good time to your Bank. You can cancel the Direct Debt Instruction is good time by writing to your Bank.	Your Requests (1) Value Added Tax Action: Create Number: 1224/57A Edit Cancel
	SEPA Direct Debit Options	Dince you add a SEPA direct debit application to your requests you will be able to submit.
	Employer (PAYE/PRSI) Status :ending Review Number: O Bandate : Next Obelt Date: 24th December 2014 Last Updated: 26th November 2014 Last Updated: 26th November 2014 VAT - Value Added Tax	
	Status in your requests Number 1234567A	

Figure 19: DDOL-Options Screen with item in "Your Requests" field

The customer must click "Submit" in the "Your Requests" field to proceed to the Summary Screen.

In **"Your Requests**" the customer also has the option to **"Edit**" or to **"Cancel**" any amendments made.

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Create Employer (PAYE/PRSI) SEPA Direct Debit Online -         Originator       Originator Number         Dired Debit Unit, Collector General, Sanfeid House, Limeria:       IEB122230729         Estimated liability for the tax year       Is the nature of your business seasonal         Yea       Testenated liability for the tax year         Create New Mandate - IBAN IE       BIC         BAN       EI         BAN       EI         Bane of first Debit       24/12/2014         Subsequent (First Debit Bay payments will be deducted on the find last working day of every month Amount to be debited each month       1000.00	
Direct Debit Unit, Collector General, Sanfield House, Limeria: IEB122200729 Estimated lability for the tax year I is the nature of your business seasonal 9700.00 Create New Mandete - IBAN IE EBAN IEI BAN IEI BIC BOFIIE2D Remittance Details Date of first Debit 24/12/2014 Subsequent Direct Debit 24/12/2014 Subsequent Direct Debit agyments will be deducted on the third last working day of every month Amount to be deducted and the mont	
Direct Debit Unit, Collector General, Sanfield House, Limeria: IEB122200729 Estimated lability for the tax year I is the nature of your business seasonal 9700.00 Create New Mandete - IBAN IE EBAN IEI BAN IEI BIC BOFIIE2D Remittance Details Date of first Debit 24/12/2014 Subsequent Direct Debit 24/12/2014 Subsequent Direct Debit agyments will be deducted on the third last working day of every month Amount to be deducted and the mont	
Create Hew Mandate - IBAN IE         BIC         BOFIE2D           BAN         EI         BIC         BOFIE2D           Remittance Details         24/12/2014         Subsequent Direct Debit payments will be declucted on the third last working day of every month. Amount to be decluded ach month         1000.00	
BAN         IEI         BIC         BOFIE2D           Remittance Details         24/12/2014         Subsequent Direct Debit payments will be declucted on the third last working day of every month. Amount to be decluded ach month         1000.00	
Remittance Details           Date of first Debit         24/12/2014           Subsequent Direct Debit payments will be deducted on the third last working day of every month Amount to be debited each month         1000.00	
Date of first Debit 24/12/2014 Subsequent Direct Debit payments will be deducted on the third last working day of every month Amount to be debited each month 1000.00	
Subsequent Direct Debit payments will be deducted on the third last working day of every month Amount to be debited each month 1000.00	
January February March April May June	(
700.00 Exclude 1000.00 1000.00 Exclude 1000.00	
July         August         September         October         November         December           1000.00         1000.00         1000.00         1000.00         1000.00         1000.00	
Is more than one signatory required on the account?	
No	
Financial Institution Account Holder	
test tester	
Address Address address1 address4	
address2 address5 address3 address6	
Postal Code	
Postal Code Country Ireland	

This shows the payments that will be debited for each month. Customers should ensure these amounts are correct before continuing. The customer should click "Next" to proceed to the Sign & Submit Screen.

The **"Back**" button will take the customer back to the **DDOL Options Screen** where the customer may **"Edit**" details in the **"Your Requests**" field.

#### Sign & Submit Screen

	Revenue Cáin agus Custaim na b Irish Tax and Customs	Éireann	AGENT SERVICES	S CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	Y	ROS Help   Exit
	Direct Debit I	nstruction						
5	laformation	If you wish to Once your tra transaction. F	review the details ( ansaction has been	of this transaction click on t	ou will be provided with a notice n			
		Ce	rtificate	Sign 8 0%	8. Submit Back			

#### Figure 21: Sign and Submit Screen

The "Certificate" field is pre-populated. Enter ROS password and click "Sign & Submit" to complete the process.

#### **ROS Acknowledgement Screen**

Revenue	MY SERVICES REV	VENUE RECORD PROF	FILE WORK IN PROGRES	SS ADMIN	ERVICE S		ROS Help   Exit
	Direct Debit - ROS Ackno	owledgement					
	To file and Please use	other Direct Debit Instruction of	n any future correspondence or i				
			Action	Status	Your request is under review and a decision will issue		
		CREATE MANDATE	E 1234567A- Employer/PRSI	For Review	shortly.		
	To return	to My Services page click the	B OK button		OK		
	Revenue Home ROS Help Ex	kit Accessibility	Ec	olas as Gaeilge	Certification Practice Statement Certificate Policy Sta	stement Privacy Policy Terms & Cond	itions

Figure 22: Ros Acknowledgement Screen

Confirmation of the Direct Debit Instruction, with a notice number, will issue to the customer's ROS Inbox showing the **Status** of the application.

In the example above, the **Status** shows "**For Review**" which means the application will be reviewed by the Direct Debit Unit as it failed validation rules. Following review, confirmation will be issued by the Direct Debit Unit to notify if a request has been approved or disapproved.

Status will display as Success if application is successful.

# Create a Direct Debit Instruction for Current Taxes using Manage Mandate

ustaim na hÉireann MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	
Custonis			A SALE PROVIDE		
SEPA Direct Debit	Online				
	he SEPA Direct Deb	it Guaranter	2		\/
<b>Ç</b> <u></u> €D∆		wided by your B nators of Direct	ank as a member of the Dire Debits participate.	ct Debit Scheme, in	Your Requests (0)
Single Euro Payments Area	account.		ify you in advance of the amo n debits, provided that your ac		
For information on DD please see <u>Revenue ie</u>	<ul> <li>If it is established that: guaranteed an immedi your Bank without undu any event no later than account.</li> <li>As part of your rights, yo conditions of your agres starting from the date of statement that you can</li> <li>You can instruct your B Bank.</li> </ul>	ate refund by yo le delay on bec 13 months afte ou are entitled t ement with you n which your ac obtain from you ank to refuse a	d Direct Debit was charged to ur Bank of the amount so ch oming aware of the unauthor r the date of debiting of such o a refund from your bank un bank. A refund must be clai count was debited. Your righ ir bank. Direct Debit payment by writing to tion in good time by writing to	arged where you notify sed Direct Debit, and in Direct Debit to your Jer the terms and ned within 8 weeks is are explained in a isg in good time to your	
	SEPA Direct Debit	Options			Once you add a SERA direct debit application to your requests you will
	IT - Income Tax				be able to submit.
	Status: NW Nambir			Create 🕨	
	Employer (PAYEIP	RSI)			
	Status: NW Number :			Create 🗲	
	VAT - Value Added	Tax			
	Statum: ) Active Number:1234567A			create 🗲	
	-				

Figure 23:DDOL Options Screen

The customer has an active VAT mandate and wishes to "Create" a new Employer Income Tax/PRSI/USC/LPT (titled Employer (PAYE/PRSI) in DDOL) mandate.

The customer should use the "**Create**" option under the Employer (PAYE/PRSI) banner and after validation will proceed to the **Customer Details Screen**.

#### **Customer Detail Screen**

	SEPA Direct Debit Online			
	Create Employer (PAYE/PRSI) Direct Debit		* Denotes a required field	
	Declaration			
	By Ticking on this box I am agreeing to the terms and The SEPA Direct Debit Online terms and conditions c			
	The SEPA Direct Debit Unline terms and conditions c	an be tound on <u>Hevenue.le</u>		
	Originator Details			
	Originator	Direct Debit Unit, Collector General, Sarsfield House, Limerick		
	Originator Number	IE81ZZZ300729		
	Customer Details			
	Name	MR JOE BLOGGS		
	Employer (PAYE/PRSI) Registration Number	1234567A		
	Phone			
<b>•</b>	× Cancel		Next >	

Figure 24: Customer Details Screen

Ticking the box to agree to the <u>Terms and Conditions</u> of the Direct Debit Scheme is mandatory.

The name and relevant registration number fields will be pre-populated. Phone details are not mandatory.

Click "Next" to proceed to the Bank Details Screen.

	SEPA Direct Debit Online		
	Create Employer (PAYE/PRSI) Direct Debit		enotes a required field
	Payment Management		
		nce across multiple separate bank accounts please click the Manage button.	The "Manag option enable
	Bank Details		you to add additional ba
4	Name of Financial Institution *		accounts to a
	Address of Financial Institution *		existing man
	IBAN *		0
	BIC *	0	
	Name of Account Holder *		
	Address of Account Holder *		
•	Postal Code		
-	Country	Ireland 💌	
	Is more than one signatory required on the account? $^{\ast}$	O Yes O No	
	Confirm if account can accept a Direct Debit *	O Yies O No	
	× Carcel		Back Next >

#### **Bank Details Screen with Payment Management Option**

Figure 25: Bank Details Screen with Payment Management Options

The customer has an active mandate for VAT and wishes to add Employer Income Tax/PRSI/USC/LPT to an existing mandate. The customer should select the "Manage" option at top right hand side to proceed.

倄									
lireann		MY SERVICES	REVENUE RECORD	PROFILE		ADMIN SERV	ICES		
	SEPA I	Direct Debit	Online					JOEI	BLOGGS
			(PAYE/PRSI) Direct I	Dehit			*	Denotes a required field	
				Jebit					-
		ing/New Ma	andates E/PRSI) to an existing manda	ate(s) nlease select	ne mandate(s) from the list	below and click "Next	" You can also add a r	new bank account	
	by clicki Select	ing "Add Bank A ID Mandate	Account".			BIC			
		C12345	Name of Financial Institu				Further Information		
			Ulster Bank Bank of Ireland	IE IU		ULSBIE2DXXX BOFIIE2DXXX	Click For More Info.		
		C 54321	bank of Ireland		UFF	BOFILE2DXXX			
							+ /	Add Bank Account	
	× Canc	el						Back Next >	
		PT is to ails Sci	be added.		-		o which E he <b>Remit</b>		
	e Det		be added.		ext" to pro	ceed to tl		tance De	etai
nce	e Det	ails Sci NT SERVICES	be added. reen	Click " <b>N</b>	ext" to pro	ceed to tl		tance De	etai
	e Det Age SEPA D	ails Sci NT SERVICES	be added. reen cuent services cu	Click " <b>N</b>	ext" to pro	ceed to tl	he <b>Remit</b>	tance De	etai
nce	e Det Ace SEPA D Create E	ails Sci NT SERVICES irect Debit Or Employer (PA'	be added. reen	Click " <b>N</b>	ext" to pro	ceed to tl		tance De	etai
nce	e Det Age SEPA D Create E Remitt	ails Sco NT SERVICES irect Debit Or Employer (PA' tance Details	be added. reen	Click " <b>N</b>	ext" to prod	ceed to tl	he <b>Remit</b>	tance De	etai
nce	e Det Ace SEPA D Create E Remitt Estima	ails Sco NT SERVICES irect Debit Or Employer (PA' tance Details ated liability for th	be added. reen cuent services cu nline YE/PRSI) Direct Debit	Click "N	ext" to prod	ceed to tl	he <b>Remit</b>	tance De	etai
nce	SEPA D Create E Remitt Estima Is the r	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus	be added. reen client services reen client services reen	Click " <b>N</b>	ext" to prod	ceed to tl	he <b>Remit</b>	tance De	etai
nce	SEPA D Create E Remitt Estima Is the r	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus	be added. reen cuent services cu nline YE/PRSI) Direct Debit	Click "N	ext" to prod	ceed to tl	he <b>Remit</b>	tance De	etai
nce	SEPA D Create E Remitt Is the r Remitt	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus	be added. reen  cuent services cu nline YE/PRSI) Direct Debit isiness seasonal * ricy - IBAN IE	Click "N	ext" to prod	ceed to tl	he <b>Remit</b>	tance De	etai
nce	SEPA D Create E Remitt Is the r Remitt Amour	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus tance Frequer	be added. reen  CLIENT SERVICES C NIINE NE/PRSI) Direct Debit re tax year * Isiness seasonal * ncy - IBAN IE sach month *	Click "N	ext" to prod	ceed to tl	he <b>Remit</b>	tance De	
nce	SEPA D Create E Remitt Is the r Remitt Amour	ails Sci NT SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus tance Frequer at to be debited e	be added. reen  CLIENT SERVICES C NIINE NE/PRSI) Direct Debit re tax year * Isiness seasonal * ncy - IBAN IE sach month *	Click "N	ext" to prod	ceed to tl	he Remit	tance De	etai
ce	e Det Ace SEPA D Create E Remitt Is the Remitt Amour Total A	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus tance Frequer at to be debited e amount for the yes	be added. reen  CLIENT SERVICES C NIINE NE/PRSI) Direct Debit re tax year * Isiness seasonal * ncy - IBAN IE sach month *	Click "N	ext" to prod	ceed to tl	he Remit	tance De	etai
	E Det Ace SEPA D Create E Remitt Estima Is the r Total A Januar Februa March	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus tance Frequer at to be debited e amount for the yes	be added. reen  CLIENT SERVICES C NIINE NE/PRSI) Direct Debit re tax year * Isiness seasonal * ncy - IBAN IE sach month *	Click "N	ext" to prod	ceed to tl	he Remit	tance De	etai
	SEPA D Create E Remitt Estima Is the r Remitt Amour Total A	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus tance Frequer at to be debited e amount for the yes	be added. reen curves control of the second	Click "N	ext" to prod	ceed to tl	he Remit	tance De	etai
	E Det Acce SEPA D Create E Remitt Estima Is the r Remitt Amour Total A Januar Februa March April May June	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details ated liability for th nature of your bus tance Frequer at to be debited e amount for the yes	be added. reen curves control of the second	Click "N	ext" to prod	ceed to tl	he Remit	tance De	etai
	SEPA D Create E Remitt Estima Is the r Remitt Amour Total A Januar Februa March April May June June	A SERVICES	be added. reen curves control of the second	Click "N	ext" to prod	ceed to tl	he Remit	tance De	etai
	E Det Acce SEPA D Create E Remitt Is the r Remitt Arnour Total A Januar Februa March April May June July	ails Sci NI SERVICES irect Debit Or Employer (PA' tance Details tated liability for th nature of your bus tance Frequer it to be debited e amount for the yes y ry	be added. reen curves control of the second	Click "N	ext" to prod	ceed to tl	he Remit	tance De	eta

Revenue Home ROS Help Exit Accessibility

X Cancel

Figure 27: Remittance Details Screen

The customer is required to input a value into the "Estimated liability for the tax year" field and the "Amount to be debited each month" field.

< Back Next >

Terms & Conditi

Calculate

On clicking the "**Calculate**" option, each monthly field is populated and the "**Total Amount** for the year" is calculated. Validation will ensure the "**Total Amount for the year**", which is

the sum of the "Amount to be debited each month" is equal to or greater than the amount in the "Estimated liability for the tax year" field.

Clicking on "Next" runs validation and if passed, brings the customer to the DDOL Options Screen with the application in the "Your Requests" field.

Selecting "Cancel" abandons all changes and brings the customer back to the DDOL Option Screen without validation being run.

The "Back" option brings the customer back to the Bank Details Screen without running validation.

#### DDOL Options Screen with "Your Requests" field

	SEPA Direct Debi	t Online	
	CCDA	The SEPA Direct Debit Guarantee • This is a guarantee provided by your Bank as a member of the Direct Debit Scheme, in which Banks and Originators of Direct Debits participate.	Your Requests (1)
	Single Euro Payments Area	Hyou authorise parmeritely Direct Debit, the participant     vour Direct Debit originator will notify you in advance of the amounts to be debited to your     account     vour Bank will accept and pay such debits, provided that your account has sufficient     walked thema:	Employee (FB/EFRS) Action: Create Namber: EdS Calocal
	For information on DD ploase see <u>Bewonus is</u>	• If it is established that an unsufterised Diset Debitwas charged to your account, you are guaranteed an immediate refund inyyour Bank of the amount so charged where you notify your Bank without indue delay on becoming aware of the unsufterised Direct Debit and in any event no laster than 13 months after that dear of debiting of our Debit Debit by Your account. As part of your refersion to the set of the dear that the dear on the set of the dear debits of our tables the set of the dear debits of our tables the set of the dear dear the set of the set of our refersion of the dear on which your bank which is the set of the dear dear the set of the dear dear the set of the set of our refersion of the dear on which your bank. And not make the claimed which is weeks staffing frame the dear on which your account was dealed. Your prefix we explained in a stafferent that you can obtain the my to the dear on which refuse a Direct Debit programs they writing in good time to your Bank.	
		<ul> <li>To car cancer the Direct Debt inside and in good and by wrang to your bare.</li> </ul>	
		SEPA Direct Debit Options	Once you add a SEPA direct debit: application to your requests you will be able to during requests you will
		IT - Income Tax Slatus: NA	ite able to submit.
		Ramber :	
		Employer (PAYEIPRSI)	
		Status: In your requests Rumber :	
		VAT - Value Added Tax	
		Status: NA Rumber :	
Figu	ra 20, DOO	I Ontions Scroon with "Vour Deguasts field"	
Figu	re 28: DDO	L Options Screen with "Your Requests field"	
Click <b>"Subm</b>	it" to pro	ceed to the Summary Screen.	
		<b>s</b> " field, the customer has the option	to "Edit" or "Cancel" any
amendment	s made.	1	
			· · · · · · · · · · · · · · · · · · ·
			34

Summary Screen

٢

	Create Er	nployer (PAYE/PF	RSI) SEPA Dir	ect Debit Online -				^	
		Debit Unit, Collector Or ated liability for the tax		Origi use, Limerick IE81. are of your business s	nutor Number 222300739 easonal				
	Cre	ate New Mandate -	IBAN II					<u>^</u>	
·		IEAN			BIC				
		January	Februa	ry Mard					
		Amount to be debite Total Amount for the January	year	1000.00					
				-		May	June		
		1000.0	0 100	3.80 1000	1000.00	1000.00	1000.00		
		1000.0 July 1000.0	0 100 Mug.	1.00 1000. net Septembe	00 1001.00 r October				
		July 1000.0 In more than one sky	0 100 Aug. 0 100	1.00 1000. nd Septembe 1.00 1000.	00 1001.00 r October	1000.00 November	1000.00 December		
		<b>y</b> at 10000	0 100 Augu 0 100 guatory required a	1.00 1000. nd Septembe 1.00 1000.	00 1001.00 r October	1000.00 November	1000.00 December		
		July 10000 In more than one sig No	0 100 Augu 0 100 gnatory required o	1.00         1.000.           nt         September           1.00         1.000.           nthe account?         1.000.	00 1001.00 r October	1000.00 November	1000.00 December		
		July 10000 humore than one sig No Financial Institut Name	0 100 Augu 0 100 guatory required o	Account Holder Account Holder Name Account Holder Name Address address6 address6	00 1001.00 r October	1000.00 November	1000.00 December		
		Jacy 18000 In more than one sk No Financial Institut Name Dot Address address address address	0 100 <i>Kasp</i> 0 100 gradory required a	2.00         1.000.           std         September           0.00         1.000.           stbe account?         Account Holder           Name         Income           Sofferss         address           address         address	00 1001.00 r October	1000.00 November	1000.00 December		

Figure 29: Summary Screen

This screen shows the payments that will be debited for each month. **Customers should ensure these amounts are correct before continuing.** The customer should click "**Next**" to proceed to the **Sign & Submit** screen.

The "**Back**" button will take the customer back to the **DDOL Options Screen** where the customer may "**Edit**" details in the "**Your Requests**" field.

1

#### Sign and Submit Screen

Revenue	Éireann	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
Direct Debit		n					
Information	If you wish Once you transactio	n to review the details of t r transaction has been su n. Please keep a note of	his transaction click on t ccessfully transmitted yo	ou will be provided with a notice			
		gn & Submit Certificate Enter Password	Sign 8	Help			
			0%				

Figure 30: Sign and Submit Screen

The "**Certificate**" field is pre-populated. Enter ROS password and click "**Sign & Submit**" to complete the application.

#### ROS Acknowledgement Screen

enue fa Custaim na hÉireann and Custorns	INY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		1	ROS Help   Exit
Direct Debit - RO	S Acknowledg	gement						
	To file another Direc	ct Debit Instruction click on	the My Services	ndence or inquiry relating to				
	Direct Dobit Online 1		Action	Statu	\$			
		CREATE MANDATE	- VAT	For Revi	ew Your request is une shortly.	der review and a decision will issue		
	To return to My Se	rvices page click the OK b	outton		ОК			

Figure 31: ROS Acknowledgement Screen

Confirmation of the Direct Debit Instruction, with a notice number, will issue to the customer's ROS Inbox showing the **Status** of the application.

In the example above, the **Status** shows "**For Review**" which means the application will be reviewed by the Direct Debit Unit as it has failed validation rules. Following review, confirmation will be issued by the Direct Debit Unit to notify if a request has been approved or disapproved.

36

Status will display as Success if application is successful.

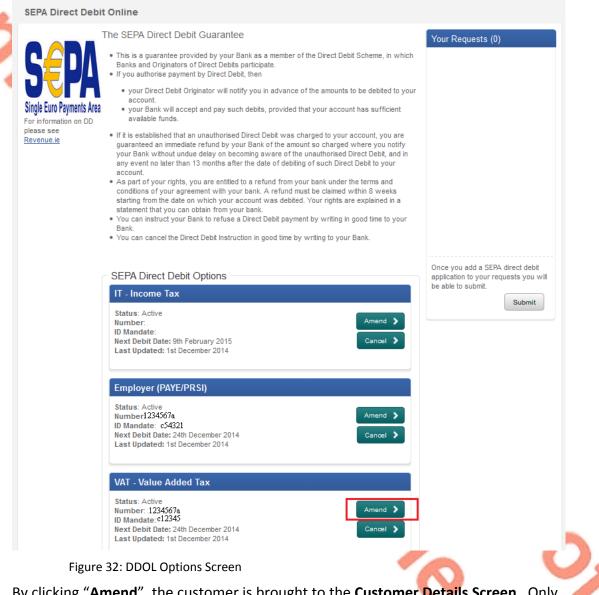
## Amend a Direct Debit for Current Taxes

The Amend facility is used where a customer wishes to:

- Change bank account details
- Change the amount of the Direct Debit payments
- Add a second or subsequent instruction for the same taxhead, see example
- Suspend/Reduce the Direct Debit amount for a particular month.

The **Amend** facility is available via the **DDOL Options Screen** and follows a similar suite of screens to those found in the **Create** option.

## **DDOL Options Screen**



By clicking "Amend", the customer is brought to the **Customer Details Screen**. Only customers with an existing Direct Debit Instruction/Mandate will have the option to "Amend".

### **Customer Details Screen**

SEPA D	rect Debit Online							
Amend	Employer (PAYE/PF	RSI) Direct Deb	bit			* Denotes a required field		
Decla	ration							
	king on this box I am a							
The S	EPA Direct Debit Online	e terms and condi	tions can be found on	<u>Revenue.re</u>			-	
Origin	ator Details							
Origin	ator		Direct Debit Uni	t, Collector General, Sa	arsfield House, Limerick			
Origir	ator Number		IE81ZZZ30072	9				
Custo	mer Details							
Name			Mr Joe Blogg	s				
Emplo	oyer (PAYE/PRSI) Regis	stration Number	1234567A					
Phone	9							
× Cano	el					Next >		

This screen is pre-populated with the customer's name and tax registration number.

Ticking the box to agree to the <u>Terms and Conditions</u> of the Direct Debit Scheme is mandatory. Phone number is not mandatory.

When "Next" is selected to proceed with the application, the customer is brought to the **Bank Details Screen** (if there is only one active mandate to **Amend**) or to the **Manage Mandates Screen** (if there are multiple active mandates).

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE			ROS H
nish fax and Custolits	-						Colorest N		
	SEPA Dire	ect Debit Online							
	Amend Er	mployer (PAYE/PR	SI) Direct Debi	t			* Denotes	a required field	
	- Payme	nt Management						The "Manage	
		-	date or to split the i	emittance across multiple s	eparate bank accounts	please click the Man	age button.	option enable you to add additional bar accounts to a	nk
	- Bank D	etails						existing mand	
	Name o	f Financial Institution *		test					
	Address	of Financial Institution	1*	address1					
				address2					
				address3					
	IBAN *			E75 AIBK	9322 5617	7080 87			
	BIC *			AIBKIE2DXXX	0				
	Name o	f Account Holder *		tester					
	Address	of Account Holder *		address4					
				address5					
				address6					
	Postal C	Code							
	Country			Ireland 👻					
	Is more	than one signatory rec	juired on the acco	ount? * 🔘 Yes 🖲 No					
	Confirm	if account can accept	a Direct Debit *	◙ Yes ◎ No					
	X Cancel						Back	Next >	

Figure 34: Bank Details Screen

This screen is pre-populated with the bank details the customer input when the mandate was first created or last amended. If a customer has multiple mandates and wishes to **Create** a second mandate, **Amend** existing bank details or join multiple taxheads to one mandate, the "**Manage**" option must be used.

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Clicking on "Next" will take the customer to the Remittance Details Screen.

### **Remittance Details Screen**

					MR JOE BLOGGS 123
	SEPA Direct Debit Online				
	Amend Employer (PAYE/PRSI) Direct De	ebit		* Denotes a required field	
	Remittance Details				
	Estimated liability for the tax year *	12000.00			
	Is the nature of your business seasonal *	🖲 Yes 🔘 No 🕕			
4	Remittance Frequency - Mandate ID C	(IBAN IE AIBK	<u></u>		
	Amount to be debited for remaining months t	his year * 1000.00 🕕 🕕			
	Total Amount for the year	12000.00			
				^	
	0 0	0			
	January Reduce Suspe	nd Exclude 1000.00			
	February	1000.00			
	March				
	April May				
	June				
•	July				
	August	1000.00			
	September				
	October	1000.00			
-	November	1000.00			
	December	1000.00			
	X Cancel	Calculate		Back Next >	
•					

Where a customer wishes to increase or decrease the monthly Direct Debit amount for VAT or Employer Income Tax/PRSI/USC/LPT, they must Amend the "Estimated liability for the tax year" and the "Amount to be debited for remaining months this year" fields. In the Remittance Details Screen, in Amend mode, there is a Suspend checkbox. If the customer has selected "Yes" in the "Is the nature of your business seasonal" field then the checkboxes of Reduce and Exclude will also be displayed.

**Reduce** and **Exclude** options allow the customer to permanently reduce or to permanently exclude the monthly debit amount up to a combined maximum of three months in the annual period. These permanent reductions/exclusions run from year to year. See <u>example</u> of creating a Direct Debit Instruction using the Seasonal option for more information.

The **Suspend** checkbox allows the customer to temporarily suspend up to three months in the annual period but will not affect future years. If a customer suspends a month then the amount for that month will be set to zero and a debit will not be collected for that month. The amounts for other months will not be affected. **Months for which payments have been suspended will be reset once the debit run has been completed for those months. Monthly debit payments will resume as normal for subsequent months.** 

Clicking "**Calculate**" will display the changes made provided validations against "**Estimated liability for the tax year**" are passed. Only those months that remain in the current annual period will show the amended amount. The annual period refers to the calendar year for Employer Income Tax/PRSI/USC/LPT. The annual period for VAT is based on the month of VAT registration.

Figure 35: Remittance Details Screen

NOTE: Direct Debits are paid one month in arrears; therefore any amendments will apply for the remaining months in the annual period plus one month. For example, the

Employer Income Tax/PRSI/USC/LPT year end is December and December's liability is paid by the January Direct Debit.

The "Total Amount for the year" field will also be updated by the calculation. Finally, the validation to ensure that the "Total Amount for the year" is greater than or equal to the "Estimated liability for the tax year" will run in Amend mode to ensure the customer is meeting the liability.

Selecting "Cancel" will bring the customer back to the DDOL Options Screen without validation being run. The "Back" button takes the customer back to the Bank Details Screen without validation being run. The "Next" button brings the customer to the DDOL Options Screen with the item in "Your Requests".

## DDOL Options Screen with "Your Requests" field

SEPA Direct Debit	Online	MR JOE BLOGGS 1234567A	<b>A</b>
SEPA Direct Debit	The SEPA Direct Debit Guarantee     The SEPA Direct Debit Guarantee     The is a guarantee provided by your Bank as a member of the Direct Debit Scheme, in which     Banks and Originator of Viece Debit opticipate.     If you authorise payment by Direct Debit, then     our Direct Debit Originator will notify you in advance of the amounts to be debited to your     account.     our Banks and Originator will notify you in advance of the amounts to be debited to your     account.     your Bank will accept and pay such debits, provided that your account has sufficient     available funds.     If is established that an unauthorised Direct Debit was charged to your account, you are     guaranteed an immediate refund by your Bank of the amount so charged where you notify     your Bank whoul undue debits, on becoming aware of the unauthorised Direct Debit, and in     any event no later than 13 months after the date of debiting of such Direct Debit to your     account.     As part of your rights, you are entitled to a refund from your bank under the terms and     conditions of your agreement with your bank. A refund must be caliemed within 8 weeks     statement thay oue anotatin from your bank.     You can instruct your Bank to refuse a Direct Debit payment by writing in good time to your     Bank.	Your Requests (1) Employer (PAYE/PRSI) Action: Amend Number: 1234567A Edit Cancel	
	SEPA Direct Debit Options          II - Income Tax         Status: Active         Number: 1223457A         ID Mandate:         Next Debit Date: 9th February 2015         Last Updated: 1st December 2014             Employer (PAYE/PRSI)             Status: in your requests         Number: 1234567A         ID Mandate:             Number: 1234567A             VAT - Value Added Tax             Status: Active             Status: Active             Number: 1234567A	Once you add a SEPA direct debit application to your requests you will be able to submit.	
The <b>Amend</b> request is nov	ID Mandate: Next Debit Date: 24th December 2014 Last Updated: 1st December 2014 tions Screen with "Your Requests" filed w in the "Your Requests" field. In t tion to "Edit" or "Cancel" any amer		
			41

**Summary Screen** MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES MR JOE BLOGGS 1234567A Summary Amend Employer (PAYE/PRSI) SEPA Direct Debit Online - 1234567A ^ Originator Originator Number Direct Debit Unit, Collector General, Sarsfield House, Limerick IE81ZZZ300729 Estimated liability for the tax year Is the nature of your business seasonal Amend Mandate C - IBAN IE' AIBK AIBK IBAN IE AIBK BIC Remittance Details Effective Date of Amendment 01/12/2014 Subsequent Direct Debit payments will be deducted on the third last working day of every month Amount to be debited for remaining months this year Total Amount for the year 1000.00 12000.00 January February March April May June 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00 Is more than one signatory required on the account? Financial Institution Account Holder Name test Name tester Address address4 address5 address6 Address address3 Postal Co Country Ireland K Back Figure 37: Summary Screen

This screen shows the payments that will be debited for each month. **Customers should ensure these amounts are correct before continuing**. The customer should click "**Next**" to proceed to the **Sign & Submit screen**.

The **"Back**" button will take the customer back to the **DDOL Options Screen** where the customer may **"Edit**" details in the **"Your Requests**" field.

#### Sign and Submit Screen

Revenue Cáin agus Custaim na Irish Tax and Custom	hÉireann ACCAIT CEDR ACCC	CLIENT SERVICES CLIENT REVENUE REC	ORD WORK IN PROGRESS	Y	ROS Help   I
Direct Debit	Instruction				
Information	If you wish to review the details of t	ransmitted, please sign and submit by entering yo his transaction click on the button marked Back Inccessfully transmitted you will be provided with a this number for your records.			
	Certificate	Sign & Submit Back			
		0%			

Figure 38: Sign and Submit Screen

The "Certificate" field is pre-populated. Enter ROS password and click "Sign & Submit" to complete the application or click "Back" to return to the Summary Screen.

#### ROS Acknowledgement Screen

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERV	NCES	Y		ROS Help   Exit
Direct Debit - F	ROS Acknowledg	gement							
	To file another Dire	copy of this transaction t ct Debit Instruction click o ice Number below in an Summary:	n the My Services	s tab. ondence or inquiry relatin	g to this transaction.	above.			
			Action	St	atus				
		CREATE MANDATE	- VAT	For F	Review Your req shortly.	lest is under review and a	decision will issue		
	To return to My Se	rvices page click the OK	button		ОК				
Revenue Home RO	S Help Exit Access	sibility			Eolas as Gaeilge (	Certification Practice Staten	nent Certificate Policy Sta	atement Privacy Policy Terms & Con	ditions

Figure 39: Ros Acknowledgement Screen

Confirmation of the Direct Debit Instruction, with a notice number, will issue to the customer's ROS Inbox showing the **Status** of the application.

In the example above, the **Status** shows **For Review** which means the application will be reviewed by the Direct Debit Unit as it failed validation rules. Following review, confirmation will be issued by the Direct Debit Unit to notify if a request has been approved or disapproved.

- --

Status will display as Success if application is successful.

Where the customer has an active mandate for VAT and wishes to add an additional mandate for Employer Income Tax/PRSI/USC/LPT using new bank account details, they can do so by selecting the "**Amend**" function. This also applies where the customer has an active mandate for Employer Income Tax/PRSI/USC/LPT and wishes to add an additional mandate for VAT using new bank account details.

#### **Customer Details Screen**

				MR JOE BLOGGS	1234567A				
4	SEPA Direct Debit Online								
	Amend Employer (PAYE/PRSI) Direct Debit		* Denotes a required field						
	Declaration								
		By Ticking on this box I am agreeing to the terms and conditions. * The SEPA Direct Debit Online terms and conditions can be found on $\underline{Revenue}_{ie}$							
	Originator Details								
	Originator	Direct Debit Unit, Collector General, Sarsfield House, Limerick							
	Originator Number	IE81ZZZ300729							
<b>F</b>	Customer Details								
	Name	JOE BLOGGS							
	Employer (PAYE/PRSI) Registration Number	1234567A							
	Phone								
	X Cancel		Next >						

Figure 40: Customer Details Screen

Ticking the box to agree to <u>Terms and Conditions</u> of the Direct Debit Scheme is mandatory. Name and relevant registration number fields are pre-populated. The phone number is not mandatory. Click "**Next**" to proceed to the **Bank Details Screen**.

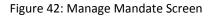
Revenue	MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES PAVE		ROS Help
	P. Contraction of the second se	MR JOE BLOGGS	123456
	SEPA Direct Debit Online		
	Amend Employer (PAYE/PRSI) Direct Debit * Denotes a re	quired field	
	Payment Management Atternatively, to add an existing Mandate or to split the remittance across multiple separate bank accounts please click the Manage button. Man	spe ➤ The "Manage" option enables you to add additional bank	
	Bank Details	accounts to an existing mandate	
	Name of Financial Institution * test		
	Address of Financial Institution * address1		
	address2 address3		
	IBAN* BAIK 9322 5617 7080 87		
	BIC * AIBKIE2DXXX (1)		
	Name of Account Holder * tester		
	Address of Account Holder * address4		
	address5		
	address6		
	Postal Code		
	Country Ireland -		
	Is more than one signatory required on the account? * $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
	Confirm if account can accept a Direct Debit * 💿 Yes 💿 No		
	X Cancel	Next >	

#### Bank Details Screen with "Manage" Option

Figure 41: Bank Details Screen with "Manage" Option

## The customer must use the "Manage" option in order to "Add New Bank Account". Manage Mandate Screen

nn	MY SERVICES	REVENUE RECORD	PROFILE WORK II	N PROGRESS ADM	IN SERVICES		
1						JOE BLO	OGGS
SEPA D	Direct Debit O	nline					
Amend	VAT Direct D	Debit				* Denotes a required fiel	d
To add clicking	Value Added Tax t "Add Bank Accour	o an existing mandate(s) plea it". Name of Financial Institution		the list below and click "Ne		ther Information	
V	c12345	Allied Irish Banks	IE AIBł	AIBKIE2D	DXXX Clic	k For More Info	
	C: 54321	Bank of Ireland	IE: BOFI!	BOFIIE20	DXXX Clic	k For More Info	
						+ Add Bank Account	



The customer can view all current mandates and must select "Add Bank Account" to create a new mandate with different bank account details. This option will bring the customer to the Bank Details Screen as shown below.

Custaim na hÉireann and Custorns	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	5 PAYE			коз нер
								MR JOE BLOGGS	123456
	SEPA Di	rect Debit Online							
	Amend	VAT Direct Debit					* Denotes a required field		
	- Paym	ent Management							
	Alternati	ively, to add an existing Mano	date or to split the re	mittance across multiple :	separate bank account	ts please click the Man	age button. Manage 🗲		
	Bank	Details							
	Name	of Financial Institution *		test					
	Addre	ss of Financial Institution	•	address1					
				address2					
				address3					
	IBAN '			E AIBK					
	BIC *			AIBKIE2DXXX	G				
	Name	of Account Holder *		tester					
	Addre	ss of Account Holder *		address4					
				address5					
				address6					
	Postal			Ireland 👻					
	Count								
		re than one signatory requ							
	Confir	m if account can accept a	Direct Debit *	◙ Yes © No					

# Figure 43: Bank Details Screen

Input new bank details and click "Next" to proceed to the Mandate Management Screen showing the new bank details.

#### Mandate Management Screen

venue fi gus Custaim na hÉireann ax and Customs	N	NY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			
:	SEPA D	irect Debit	Online						
(	Create E	Employer (I	PAYE/PRSI) Direct Deb	pit			* Denotes a required field		
	Existing/New Mandates To add Employer (PAYE/PRSI) to an existing mandate(s) please select the mandate(s) from the list below and click "Next". You can also add a new bank account by clicking "Add Bank Account".								
	Select	ID Mandate	Name of Financial Institution	IBAN	BIC	Further Informatio	n		
		NEW	Allied Irish Bank	IE NBK	AIBK	Click For More Info	Delete 🗲		
							+ Add Bank Account		
	X Cance	I					Sack Next >		

Figure 44: Mandate Management Screen

In this screen, the customer can see the new account and if an error has been made the customer can delete the newly created mandate by using the "**Delete**" option. Click "**Next**" to proceed.

### Remittance Details Screen with Multiple Mandates

Revenue					ROS Help   Exit
Irish Tax and Customs	MY SERVICES REVENUE RECORD	PROFILE WORK IN PROGRESS	ADMIN SERVICES		
				JOE BLOGO	FS 1234567A
	SEPA Direct Debit Online				
	Amend VAT Direct Debit			* Denotes a required field	
	Remittance Details				
	Estimated liability for the tax year *	60000.00			
	Is the nature of your business seasonal $^{\star}$	🛇 Yes 🖲 No 🏾 🚺			
	Remittance Frequency - Mandate ID C 1234	(IBAN IE , AIBK	)		
	Amount to be debited from this account *	60000.00			
	Amount to be debited for remaining months this year	* 5000.00 (i)			
	Total Amount for the year	60000.00			
	Click to see monthly distribution			~	
	Remittance Frequency - Mandate ID C3432	(IBAN IE BOFI	·)		
	Amount to be debited from this account *	36000.00			
	Amount to be debited for remaining months this year	* 36000.00			
	Total Amount for the year	432000.00			
	Click to see monthly distribution			<u> </u>	
	X Cancel	Calculate		< Back Next >	

Figure 45: Remittance Details Screen with Multiple Mandates

The customer must input "Amount to be debited from this account" and click "Calculate" which will populate the monthly fields. The "Cancel" button will cancel the process and take the customer back to the DDOL Options Screen without validation being run. The "Next"

button will run validation and if passed, the customer will be taken to the **DDOL Options Screen** with the item in the "**Your Requests**" field.

### DDOL Options Screen with "Your Requests" field

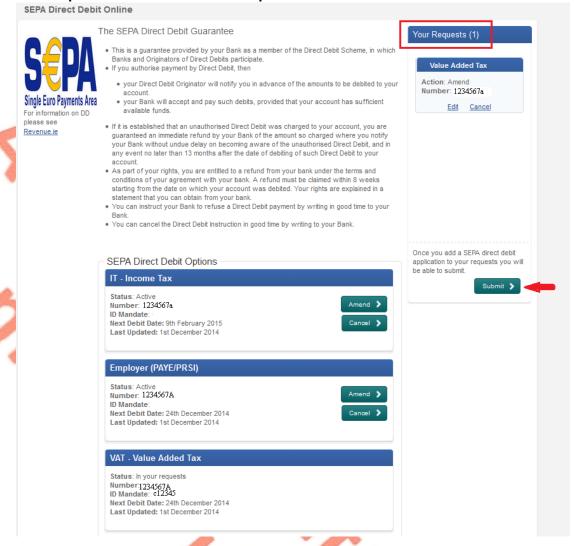


Figure 46: DDOL Options Screen with "your Requests" field

The **Amend** request is now in **"Your Requests**" field. In the **"Your Requests**" field, the customer also has the option to **"Edit"** or **"Cancel"** any amendments made. Click **"Submit"** to proceed to the **Summary Screen**.

## Summary Screen with Multiple Mandates

	Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		ROS Help   Exit
		1 1					MR JOE BLOGGS	1234567A
	Sur	nmary						
	-	Amend Value Added	I Tax SEPA Direct D	ebit Online -	1234567A		JOE BLOGGS	
		Originator Direct Debit Unit, Col	ector General, Sarsfield Ho	use, Limerick	Originator Number IE81ZZZ300729			
-		Estimated liability fo 60000.00	or the tax year Is the n No	ature of your bu	siness seasonal			
		Create New Man	date - IBAN IE	3			~	
		Amend Mandate	C - IBAN IE	BOFI			~	
		Amend Mandate	C - IBAN IE	AIBK			× 🔶	
	<	Back					Next 🗲	

Figure 47: Summary Screen with Multiple Mandates

Click where indicated to expand the screen and view the details submitted.

#### Summary Screen (expanded)

Irish Tax and Cu	i <b>m na hÉireann</b> ustoms	MY SERVICES REVI		-					
								MR JOE BLOG	3S 1234
	Summary	/							
	Amend	d Value Added Tax S	EPA Direct Debi	t Online 1234567	A		JOE BLOGGS		
							JOE BLOGGS		
	Dir	r <b>iginator</b> rect Debit Unit, Collector Gen		Limerick IE81ZZ	tor Number Z300729				
	<b>Es</b> 60	timated liability for the tax	year Is the nature No	e of your business s	easonal				
	C	Create New Mandate - IE	BAN IE					~	
•									
	A	Amend Mandate C	- IBAN IE BOF					~	
		Amend Mandate C	- IBAN IE AIB	ĸ				~	
		IBAN IE	AIBK		BIC AIE	3KIE			
A									
2		Remittance Deta		06/03/2015					
5		Effective Date of An Subsequent Dire	mendment ct Debit payments will .		nird last working day of e	every month			
		Effective Date of An	mendment act Debit payments will aed for remaining		nird last working day of e	every month			
		Effective Date of Am Subsequent Direc Amount to be debite months this year	mendment act Debit payments will aed for remaining	be deducted on the th 5000.00		every month May	June		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th	mendment act Debit payments will aced for remaining ne year February	be deducted on the th 5000.00 60000.00 March	April	Мау	<b>June</b> 5000.00		
		Effective Date of Am Subsequent Dire Amount to be debit months this year Total Amount for th January	mendment act Debit payments will aced for remaining ne year February	be deducted on the th 5000.00 60000.00 March	April 0 5000.00	Мау			
		Effective Date of An Subsequent Direc Amount to be debit months this year Total Amount for th January 5000.00	mendment ct Debit payments will ded for remaining ne year <b>February</b> 0 5000.00 <b>August</b>	be deducted on the th 5000.00 60000.00 March 0 5000.0 September	April 0 5000.00 October	May 5000.00 November	5000.00		
		Effective Date of An Subsequent Direc Amount to be debit months this year Total Amount for th January 5000.00 Juty 5000.00	mendment ct Debit payments will ded for remaining ne year <b>February</b> 0 5000.00 <b>August</b>	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Direc Amount to be debit months this year Total Amount for th January 5000.00 Juty 5000.00	mendment ct Debit payments will a red for remaining re year February 0 5000.00 August 0 5000.00 Comparison of the test of the test of the test of test	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Direc Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one sig No Financial Instituti Name	mendment ct Debit payments will de for remaining le year February 0 5000.00 August 0 5000.00 gnatory required on t ion A Na	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 the account? ccount Holder	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one sli No Financial Instituti Name Allied Irish Banks Address	mendment ct Debit payments will a teed for remaining te year February 0 5000.00 August 0 5000.00 gnatory required on t tion A Na Te Ad	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 the account? ccount Holder me st Case Idress	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one slip No Financial Instituti Name Allied Irish Banks Address The Building O'Connell St	mendment ct Debit payments will a teed for remaining tee year February 0 5000.00 August 0 5000.00 gnatory required on t tion A Na Ter Ad Str To	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 the account? ccount Holder me st Case et wn	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Direct Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one sig No Financial Instituti Name Allied frish Banks Address The Building	mendment ct Debit payments will a teed for remaining tee year February 0 5000.00 August 0 5000.00 gnatory required on t tion A Na Ter Ad Str To Co	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 the account? account Holder me st Case of the second the account?	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one slip No Financial Instituti Name Allied Irish Banks Address The Building O'Connell St	mendment ct Debit payments will , ed for remaining ie year <b>February</b> 0 5000.00 <b>August</b> 0 5000.00 gnatory required on t ion A Na Te Ad Str To Co Po Co	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 he account? ccount Holder me st Case Idress eet win unty stal Code untry	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one slip No Financial Instituti Name Allied Irish Banks Address The Building O'Connell St	mendment ct Debit payments will , ed for remaining ie year <b>February</b> 0 5000.00 <b>August</b> 0 5000.00 gnatory required on t ion A Na Te Ad Str To Co Po Co	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 the account? ccount Holder me st Case didress eet wn unty stal Code	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one slip No Financial Instituti Name Allied Irish Banks Address The Building O'Connell St	mendment ct Debit payments will , ed for remaining ie year <b>February</b> 0 5000.00 <b>August</b> 0 5000.00 gnatory required on t ion A Na Te Ad Str To Co Po Co	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 he account? ccount Holder me st Case Idress eet win unty stal Code untry	April 0 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date of An Subsequent Dire Amount to be debit months this year Total Amount for th January 5000.00 July 5000.00 Is more than one slip No Financial Instituti Name Allied Irish Banks Address The Building O'Connell St	mendment ct Debit payments will , ed for remaining ie year <b>February</b> 0 5000.00 <b>August</b> 0 5000.00 gnatory required on t ion A Na Te Ad Str To Co Po Co	be deducted on the th 5000.00 60000.00 March 0 5000.0 September 0 5000.0 he account? ccount Holder me st Case Idress eet win unty stal Code untry	April 0 5000.00 October	May 5000.00 November	5000.00 December		

Figure 48: Summary Screen Expanded

This screen shows the payments that will be debited for each month. Customers should ensure these amounts are correct before continuing. The customer should click "Next" to proceed to the Sign & Submit screen.

The "**Back**" button will take the customer back to the **DDOL Options Screen** where the customer may "**Edit**" details in the "**Your Requests**" field.

#### Sign and Submit Screen

Revenue							
Cáin agus Custaim na Irish Tax and Custom	hÉireann 5	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
Direct Debit	Instructior	ı					
Information	ir a						
i	lf your trai If you wish	isaction is ready to be t to review the details of t	ransmitted, please sign a his transaction click on tl	nd submit by entering your pass he button marked Back.	sword below.		
	Once your transaction	transaction has been su n. Please keep a note of	iccessfully transmitted yo this number for your reco	ou will be provided with a notice r rds.	number for the		
	Si	gn & Submit					
		Certificate		1 Help			
		Enter Password					
			Sign 8	Submit Back			
			0%				
	_						

Figure 49: Sign and Submit Screen

The "Certificate" field is pre-populated. Enter ROS password and click "Sign & Submit" to complete the application or click "Back" to return to Summary Screen.

## ROS Acknowledgement Screen

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			ROS Help   Exit
Direct Debit - I	ROS Acknowled	lgement						
	To file another Din	ect Debit Instruction click of	the My Services	ondence or inquiry relating to				
	Direct Debit Online	e Summary.	Action	Statu	s			
		CREATE MANDATE	- VAT	For Rev	Vour request is u	nder review and a decision will issue		
	To return to My S	Services page click the OK I	outton		ОК			
Revenue Home RC	IS Help Exit Acce	ssibility		Eo	as as Gaeilge Certificat	ion Practice Statement Certificate Poli	icy Statement Privacy Policy Terms & Con	ditions

Figure 50: ROS Acknowledgement Screen

Confirmation of the Direct Debit Instruction, with a notice number, will issue to the customer's ROS Inbox showing the **Status** of the application.

In the example above, the **Status** shows "**For Review**" which means the application will be reviewed by the Direct Debit Unit as it has failed validation rules. Following review, confirmation will be issued by the Direct Debit Unit to notify if a request has been approved or disapproved.

Status will display as Success if application is successful.

## Cancel a DDI (mandate) for Current Taxes

In the DDOL Options screen where the customer has only one Direct Debit Instruction/Mandate for a particular taxhead the customer should select "**Cancel**". Where the customer has multiple mandates and used the **Manage Mandate** option when creating the Direct Debit Instruction, cancellations must be executed using the **Amend** function. When using this option, the customer must carefully select the particular Direct Debit Instruction/Mandate for cancellation from the selection detailed in order to avoid cancelling all debit instructions in error.

If a customer clicks the "Cancel" option, different warning messages will be displayed for VAT and Employer Income Tax/PRSI/USC/LPT.

For VAT the following warning will be displayed: "All Direct Debit Instructions for this VAT registration will be cancelled permanently. This will generate a short annual VAT return to <period based on cancellation date> and you will revert to bi-monthly filing pattern thereafter."

For Employer Income Tax/PRSI/USC/LPT the following message will be displayed: "All Direct Debit Instructions for this Employer (PAYE/PRSI) registration will be cancelled permanently and you will revert to a monthly filing pattern for PAYE/PRSI."

The request will then be added to the "Your Requests" area. Customers can "Edit" or "Cancel" the request within this area. Additionally, if a customer has an active mandate attached to a ceased tax registration number, then the registration will display on the DDOL Options Screen with the only option available being "Cancel" (see screens below). If there is no active mandate associated with a ceased registration, then the registration will not be displayed.

Once the cancel request has been added to the **"Your Requests**" area, the customer must select **"Submit**" to proceed to the **Summary Screen**. At this point, any **"Cancel**" request will also have a drop down menu associated with it. This drop-down will contain a list of reasons for cancellation and the customer will be required to select a reason for the cancellation request.

The cancellation reasons are as follows:

- Revert to standard filing pattern.
- Ceased Trading.
- Customer Deceased.

If the customer makes a request to cancel a DD Instruction/Mandate on a date after the Direct Debit file has been sent to the bank, the following error message will be displayed to the customer:

"The system cannot process your cancellation request until <date>. Please re-submit your request on or after this date."

# Cancel a Direct Debit for Current Taxes

Please read <u>instructions</u> prior to cancelling a Direct Debit Instruction for Current Taxes.

### **DDOL Options Screen**

		<ul> <li>This is a guarantee provided by your Bank as a member of the Direct Debit Scheme, in which Banks and Originators of Direct Debits participate.</li> </ul>			
	Jth	If you authorise payment by Direct Debit, then     your Direct Debit Originator will notify you in advance of the amounts to be debited to your     versmuth			
	Single Euro Payments Area	account. • your Bank will accept and pay such debits, provided that your account has sufficient available funds.			
	please see Revenue.ie	<ul> <li>If it is established that an unauthorised Direct Debit was charged to your account, you are guaranteed an immediate refund by your Bank of the amount so charged where you notify your Bank without undue delay on becoming aware of the unauthorised Direct Debit, and in</li> </ul>			
		any event no later than 13 months after the date of debiting of such Direct Debit to your account.			
		<ul> <li>As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be calimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a</li> </ul>			
		statement that you can obtain from your bank. • You can instruct your Bank to refuse a Direct Debit payment by writing in good time to your Bank.			
		<ul> <li>You can cancel the Direct Debit Instruction in good time by writing to your Bank.</li> </ul>			
		SEPA Direct Debit Options	Once you add a SEPA direct debit application to your requests you will be able to submit.		
		IT - Income Tax Status: N/A	Submit		
		Number : Create >			
		Employer (PAYE/PRSI)			£
		Status: N/A Number :: Create >			
		VAT - Value Added Tax Status: Active			
		Number: 123459∆ ID Mandate: (12345 Next Debit Date: 24th December 2014 Cancel ➤	<u></u>		
		Last Updated: 1st December 2014			
Revenue Home ROS Help	Exit Accessibility	Eolas as Gaeilge Certification Practice Stat	tement Certificate Policy Statement Priva	acy Policy Terms & Conditions	
	LAR ACCESSIONLY	Long as during - Communition Fractice Stat	contract only statement in the		Ŧ
Figure 51: DDOL	Options Scr	een			
Click "Cancol"	under th	e VAT – Value Added Tax banne	r.		
CIICK Cancer			Your Requests (0)		
	0.084	The SERA Direct Debit Guarantee	The respective pr		
	SEDA	The BEHA DIffect Debt Guarantee * This is guarantee previded by your Bank as a member of the Sired Debt Scheme, in which Banks and Organizers of Debt Debts participate. * If you authorise payment by Direct Debt, then	10.0000000		
	S€PA	This is a guarantee provided by your bank as a member of the Direct Debt Scheme, in which Basks and Organators of Direct Debts participate.     * If you address payment by Direct Debt, then     * your Direct Debt Organizer will notify you in advance of the arounds to be debted to your account.			
	SEPA Sigle Euro Payneris Avea Por information on 50 proses exer	This is a parameter provided by year thank as a member of the tweet Dabit Scheme, is which Easks and Organizans of Direct Dabits participate, If you authorise payment by Direct Debit, then year Direct Debit Organizator will notify you in advance of the amounts to be debited to your accurat. year David Organizator will notify you in advance of the amounts to be debited to your accurat. year David Organizator will notify you in advance of the amounts to be debited to your accurat. year David Organizator will notify you in advance of the amounts to be debited to your accurat.			
	SEPA Single Euro Payments Area	This is a parameter provided by year Bank as a member of the Direct Dobt Scheme, is which Banks and Organizans of Direct Debts participate, if you authorise payment by Direct Debt, then yeur Direct Debt Organizary will notify you in advance of the amounts to be debted to your account. your David Vert Debt Organizary will notify you in advance of the amounts to be debted to your account.			
	SEPA Sigle Euro Payneris Avea Por information on 50 proses exer	<ul> <li>This is a guarantee provided by your bank as a member of the Direct Debt Scheme, is which Banks and Originators of Direct Debts participane.</li> <li>If you address proprint by Direct Debts, then a your Direct Debt Originator will notify you'in advance of the amounts to be debted to your account.</li> <li>your Direct Debt Originator will notify you'in advance of the amounts to be debted to your account.</li> <li>You advance that will be advanced to the amounts of the amounts for the debted to your account.</li> <li>You Bank will accept and pay such debte, provided that your account has sufficient assibility floats.</li> <li>If a watabank that as insubtrohead Direct Debt was charged to your account, you are guaranteed as invendent endent by your flaxs. (The smooth so there you strify your Bank with accounts debt you have the string of a such Direct Debt to your account.</li> <li>An part of your splits, you are estitled to a refund toon your bank under the terms and conditions of your agreement with you task. A refund toon your bank under the terms with it a weeks</li> </ul>			
	SEPA Sigle Euro Payneris Avea Por information on 50 proses exer	<ul> <li>This is a guarantee provided by your bank as a member of the Direct Debt Scheme, in which Basks and Grigostons of Direct Gebts parsiogues.</li> <li>If you adhere a payment by Direct Gebts, bean of the arrounds to be debted to your account.</li> <li>If your Direct Oreit Oreit Orginators will notify you in advance of the arrounds to be debted to your account.</li> <li>If any bank will accept and your your bank, then the provided that your account that sufficient any of the arrounds to be debted to your account any advance of the arrounds to be debted to your account.</li> <li>If it is established that an unsubtorised Direct Debt was charged to your account, you are guaranteed an immediate refeating by your Bask. Note Charged active to your account, you are guaranteed an immediate refeating to your bank and branc Debt by your a set of the unsubtained Debt and Debt by your Bask. Note Thest To entities after the date of debted to your account, you are guaranteed an immediate refeation by your bask. A refeation must be branch bask and the sense advance that your account was advanced by your account was advanced. Your refeating the sense advanced based was a subtract to based and a subtract based and the sense advanced based was and the sense advanced based was and the sense advanced based was advance</li></ul>			
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener	<ul> <li>This is a guarantee provided by your bank as a member of the Direct Debt Scheme, is which Banks and Organization of Direct Debts participane.</li> <li>If you address proprined by Direct Debts, then a your Direct Debt Organization will notify you'in advance of the amounts to be debted to your account.</li> <li>your Direct Debt Organization will notify you'in advance of the amounts to be debted to your account.</li> <li>Your Bank will accept and pay such debts, provided that your account has sufficient assisting floats.</li> <li>If a watabilite that as instantionized Direct Debt was charged to your account, you are guaranteed as invendence rolling by your Taks or the mounts in the Interest Debt or your account.</li> <li>An part of your splits, you are estitled to a refund tion your back, under the terms and ponditions aryon agreement with you'r taks. A refund tion your back under the terms and pondition aryon agreement with you'r taks. The finance to debte diret the sums assistent to be debt on which your back. A refund tion your back under the terms and ponditions aryon is consider than a your back.</li> </ul>			
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener	<ul> <li>This is a guarantee provided by your bank as a newber of the Direct Debt Scheme, is which less and Granators of Direct Gebts parsiques and Granators of Direct Gebts parsiques and the second second</li></ul>	Once you will a SERA direct debt application by your will a		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener	Construction of the second secon	Once you and a SEPA deed deal		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener	A set a guarantee provided by your bank as a newber of the Direct Debt Scheme, in which an authoms payment by Direct Debt, test     and Comparison of Direct Debts participants     or provide the payment by Direct Debt, test     and test Direct Debt, payment by Direct Debt, test     and test Direct Debt, payment by Direct Debt, test Direct Debt, payment Direct Debt, D	Once you and a SEM- deed deal application to your requests you will be able to source		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener		Once you and a SEM- deed deal application to your requests you will be able to source		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener		Once you and a SEM- deed deal application to your requests you will be able to source		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener		Once you and a SEM- deed deal application to your requests you will be able to source		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener		Once you and a SEM- deed deal application to your requests you will be able to source		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener	<ul> <li>The number of the provided by your thenk is a number of the Direct Direct Direct, is when the series and of opnations of Direct Oberts particular.</li> <li>The provide the provided of the provide the series.</li> <li>The control of opnation of Direct Oberts particular the series of the arrows the bird oberts of the series of th</li></ul>	Once you and a SEM- deed deal application to your requests you will be able to source		
	SEPA Sigle Euro Payneris Avea Por information on 50 proses ener	<ul> <li>The sub-granutine private by your thank is a newher of the Direct Dath Scheme, is when the sub-action state and Granutanes of Direct Dates pair states and action states and action ac</li></ul>	Once you and a SEM- deed deal application to your requests you will be able to source		
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MY SERVICES REVENUE					Contracting and a second	
SEPA Direct Debit	t Online					_
	The SEPA Direct Debit • This is a guarantee pro- basis and Organizors of + 1 you subscription (payment • your Direct Debit On 400007. • your David Debit On 400007. • your David Debit On 400007. • your David Debit On 400007. • or the subscription of the excellent hole. • If is excellent from account. • A pay of 1 your rights, y conditions of your agins account. • A pay of 1 your rights, y conditions of your agins account. • A pay of 1 your rights, y conditions of your agins account. • Yas an entract your Debit.	didd by your Bank as a membe of Drect Detts particular. I'r Drect Detts particular. I'r port Detts particular a grator will nobly you in advan at and pay such debits, provide a sauchtorned Dwy to Baix of the a refuel by your Baix of the a deby on baceway water of 3 methin a first the date of the 3 methin a first the date of the same refuel by your Baix. A intelu- ment with your baix. A intelu-	be of the amounts to be de d that your account has as a sharped to your account mount so charped where y thing of such Orect Debt to ting of such Orect Debt to your beat under the terms must be claimed within 8 ted. Your rights are explain reset by writing in good ter	e, is which blied to your ifficient you are ou noofy bit, and is your sed in a	Your Requests (1) Value Added Tax Action: Canod Bumber Cance	
	SEPA Direct Debit	Options	Con		Once you add a SBM, direct deb application to your requests you se able to submit. Submit .2	
	Employer (PAYE/PR Status: NA Namber,	151)	0.	ata 🔰		
	VAT - Value Added Status: In your requests Namber: ID Mandas, Next Debit Date: 24th D Last Updated 15t Dece	ecember 2014				

#### DDOL Options Screen with "Your Requests" field

Figure 53: DDOL Options Screen with "Your Requests" field

The **Cancel** request is now in the **"Your Requests**" field. In the **"Your Requests**" field, the customer also has the option to **"Edit**" or **"Cancel**" any amendments made. Click **"Submit**" to proceed to the **Summary Screen**.

Summary		1			_				
	son For Cancelate		Direct Debit (	online - :				^	
	You are requestin Cancellation Reas			ovide a reason below.	_				
De	riginator red Debt Unit, Co Cancel Manda		arafield House, Liv IBAN 1	Originator Na writik ED (22230072				~	
	IDAN	IE ME	3	BIC	AIBKI				
		nce Details bate of Cancell	uli se	01/12/2014					
	Amount	o be debited as	ach month	4000.00 12000.00					
		January	February	March	April	May	Jane		
	_	1008.00	1000.00	1000.00	1000.00	1000.00	1000.00		
		Jaly 1000.00	August 1900.00	September 1008.00	October 1000.00	November 1000.00	December 1880.00		
C Dack	I							Hent >	

A reason for cancellation must be selected from the drop down menu e.g. Ceased Trading.

55

5:

Click "Next" to proceed. Other reasons on the drop down menu are:

- Revert to standard filing pattern.
- Customer Deceased.

Cale	evenue	MY SERVICES REVENUE R	ECOND PROPILE	WORK IN PROGRESS	AGMEN SERVICES PAY		ROS
	Direct Debit	Instruction					
	<u>(</u> )	If your transaction is ready to be If you with its review the details of Once your transaction has been the transaction. Please keep a no Sign & Submit	this transaction click on th successfully transmitted yo	e button marked Back. u will be provided with a			
		Certificate Enter Password	[ 8igi & 0.	O HAR			
			0%				

Figure 55: Sign and Submit Screen

The "**Certificate**" field is pre-populated. Enter ROS password and click "**Sign & Submit**" to complete the application or click "**Back**" to return to the **Summary Screen**.

### ROS Acknowledgement Screen

ne Horan NY SERVICES	REVENUE RECORD PROVIL	E WORK IN PROGRESS	ADMIN SERVICES	PAYE	1	
Direct Debit - ROS Acknowled	Igement					
You can access a To file another for	a copy of this transaction through your ect Debit Instruction click on the INV Se	RDS inbox by clicking on the Re	ovenue Record tab above.			
	ntice Number below is any future con		to this transaction.			
Direct Debit Online						
	Action CANCEL MANDATE   L-1	WT Succ				
	ervices page click the OK button		OK			

1

56

hi

Figure 56: Ros Acknowledgement Screen

Confirmation of the Direct Debit Instruction, with a notice number, will issue to the customer's ROS Inbox showing the Status as **Success**.

The Direct Debit for VAT is now cancelled

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

[...]

In all correspondence please quote:

**Registration No:** 

Notice No:

Office of the Revenue Commissioners Collector-General's Division Payment Accounting Section Sarsfield House Limerick

Enquiries: 01 738 36 63

## Dear Sir/Madam

The debit for € (details below) has been returned by your bank unpaid. Please contact your bank directly should you require clarification.

	PERIOD	<b>RECEIPT No.</b>	DATE
Employer Income Tax/PRSI/USC/LPT	5		
	1		
The payment has been cancelled on	your account with	ו the Revenue Commiss	ioners and
any payment notice that issued in re	spect of it should	be disregarded.	
In the event where a direct debit pay	ment cancels, the	authorisation to partic	cipate in

In the event where a direct debit payment cancels, the authorisation to participate in the Direct Debit scheme is reviewed and may be terminated without further notice.

If outstanding balances remain, a payment should be submitted immediately.

You may contact us at 01 738 36 63 (ROI) or +353 1 738 36 63 (outside ROI) if you need any assistance in this regard.

Yours faithfully

Joseph Howley Collector-General