VAT and Employer Income Tax/PRSI/USC/LPT

Direct Debit Guidelines

This manual was updated May 2021

Please consult the <u>COVID-19 pages on the Revenue website</u> for further information in relation to the subject matter of this manual



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.

2

Table of Contents

	1. 2.	Scope	
	3.	Introduction	
	4.	SEPA Monthly Direct Debit Scheme	
	5.	Summary	
	6.	Variable Direct Debit for Employer Income Tax/PRSI/USC/LPT6	
	7.	Fixed Direct Debit overpayments for Employer Income Tax/PRSI/USC/LPT	
	8.	Process – Using Direct Debit Online (DDOL)	
	9.	Validation rules – Create a Direct Debit Instruction/Mandate	
0	9. 10.	Proposed Monthly amount of Direct Debit for VAT and Employer Income	,
		I/USC/LPT	,
	11. 🦪	Process – Amend and Cancel Functions	
	12.	Unpaids	
	13.		
		ix 1 – Terms and Conditions	
		ix 2 – SEPA Monthly Direct Debit Legal Text10	
		ix 3 - Balloon Payments11	
		ix 4 - Direct Debit Schedules and Parameters	
	Append	ix 5 - ROS User Procedures	2

1. Scope

This document outlines the procedures involved in making an application to pay VAT and/or Employer Income Tax/PRSI/USC/LPT by SEPA Monthly Direct Debit 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

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, Liechtenstein, Monaco, Norway, Switzerland, San Marino and the United Kingdom. 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 Preliminary Income Tax, VAT, Employer Income Tax/PRSI/USC/LPT, and Local Property Tax (LPT) **only**. Applications to use the Direct Debit scheme for the payment of Employer Income Tax/ PAYE/PRSI/USC/LPT and VAT 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 Procedures</u>. Once online, customers must confirm that they agree to the <u>Terms and Conditions</u> of participation in the Direct Debit Scheme. The Variable Direct Debit option for Employer Income Tax/PRSI/USC/LPT only is available since 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 Variable Direct Debit option.

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

[...]

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 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.

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

[...]

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 exceeds 20% of the annual liability for VAT, 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. Where the payment is too high, Revenue will allocate the payment to any underpayments in a period in the relevant year. 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.

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

[...]

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 since January 2019 following the introduction of PAYE Modernisation (PMOD). 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 Variable Direct Debit facility.

The Variable Direct Debit scheme works differently to the Fixed Direct Debit 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. 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 pay Employer Income Tax/PRSI/USC/LPT by direct debit can select the variable direct debit facility only. Group Remitters cannot set up a fixed direct debit to pay Employer Income Tax/PRSI/USC/LPT.

Fixed Direct Debit overpayments for Employer Income Tax/PRSI/USC/LPT

Overpayments may exist following processing of the final Fixed Direct Debit payment for Employer Income Tax/PRSI/USC/LPT in January after the previous calendar year. Revenue will allocate these overpayments to any underpaid periods in the relevant calendar year or other underpaid periods for Employer Income Tax/PRSI/USC/LPT. Where no underpaid period exists or where an overpayment amount still exists after allocation to underpaid periods, the overpayment amount is refunded.

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

[...]

8. Process – Using Direct Debit Online (DDOL)

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

[...]

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 Direct Dehit	date
See ruble below mustrating the rules for		uute.

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

9. 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.

[...]

10. 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.

Chi:

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

[...]

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.

11. 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 exact value of the monthly liability.

Customers will have the option to suspend the Fixed <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.

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

[...]

12. 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.

[...]

13. 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, see example.

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

Fixed Direct Debit Terms and Conditions

Variable Direct Debit 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.

[...]

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 "Select a Direct Debit Type" under the **SEPA Monthly Direct Debit Instruction** panel and choose either 'Fixed' or 'Variable' Direct Debit. Click 'Manage Direct Debits' 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.

13

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

Employer Services					
Revenue Payroll Notifications (RPNs)	Payroll		Returns	Addi	tional Services
Request RPNs	Submit payrol	-	Statement of Account	PPS	Number Checker
	View payroll			PAY	E Modernisation Information
File a Return					
Complete a Form Online					~
Upload Form(s) Completed Offline					~
Payments & Refunds	-	-			
Contracted Boltzmann					
Submit a Payment					v
Contraction and the second	nents to and from R	levenue using your bank ar ards. Certain repayments or	ccount by means of ROS Debit I r refunds can be made by means	nstruction and Direct Deb of Electronic Funds Trai	NI. You can also
Submit a Payment Manage Bank Accounts	nents to and from R A debit and credit ca	levenue using your bank a ards. Certain repayments o SEPA Direct Debit Ins	r refunds can be made by means	nstruction and Direct Deb s of Electronic Funds Tra Refunds	NI. You can also
Submit a Payment Manage Bank Accounts You can choose to make and receive paym make payments using MasterCard or VISA	nents to and from R A debit and credit ca ow fast one	ards. Certain repayments or SEPA Direct Debit Ins	r refunds can be made by means	of Electronic Funds Trai Refunds Certain repayments o	vit. You can also nsfer. r refunds due to you from Reven to your bank account by means
Submit a Payment Manage Bank Accounts You can choose to make and receive paym make payments using MasterCard or VISA ROS Debit Instruction Set up a ROS Debit Instruction (RDI) to allo off payments directly from your bank accou	nents to and from R A debit and credit ca ow fast one	step Certain repayments or SEPA Direct Debit Ins You can choose to make n	r refunds can be made by means struction nonthly payments to Revenue	of Electronic Funds Trai Refunds Certain repayments o can be paid directly in	Nt. You can also Insfer. In refunds due to you from Reven Ito your bank account by means Insfer.
Submit a Payment Manage Bank Accounts You can choose to make and receive paym make payments using MasterCard or VISA ROS Debit Instruction Set up a ROS Debit Instruction (RDI) to allo off payments directly from your bank accou a return or payment.	nents to and from R A debit and credit ca low fast one unt when filing	ards. Certain repayments or SEPA Direct Debit Ins You can choose to make n for current taxes.	r refunds can be made by means struction nonthly payments to Revenue	of Electronic Funds Trai Refunds Certain repayments o can be paid directly in Electronic Funds Trar	Nt. You can also Insfer. In refunds due to you from Reven Ito your bank account by means Insfer.
Submit a Payment Manage Bank Accounts You can choose to make and receive paym make payments using MasterCard or VISA ROS Debit Instruction Set up a ROS Debit Instruction (RDI) to alc of payments directly from your bank accou a return or payment. Manage ROIs igure 1: Ros My Services S Click "Manage Bank A	nents to and from R A debit and credit ca low fast one ant when filing Screen Accounts	ards. Certain repayments of SEPA Direct Debit Ins You can choose to make n for current taxes. Select a Direct Debit Type.	r refunds can be made by means struction nonthly payments to Revenue	of Electronic Funds Trai Refunds Certain repayments o can be paid directly in Electronic Funds Trar	Nt. You can also Insfer. In refunds due to you from Reven Ito your bank account by means Insfer.
Submit a Payment Manage Bank Accounts You can choose to make and receive paym make payments using MasterCard or VISA ROS Debit Instruction Set up a ROS Debit Instruction (RDI) to all off payments directly from your bank accou a return or payment. Manage ROIs igure 1: Ros My Services S	nents to and from R A debit and credit ca low fast one ant when filing Screen Accounts	ards. Certain repayments of SEPA Direct Debit Ins You can choose to make n for current taxes. Select a Direct Debit Type.	r refunds can be made by means struction nonthly payments to Revenue	of Electronic Funds Trai Refunds Certain repayments o can be paid directly in Electronic Funds Trar	Nt. You can also Insfer. In refunds due to you from Reven Ito your bank account by means Insfer.
Submit a Payment Manage Bank Accounts You can choose to make and receive paym make payments using MasterCard or VISA ROS Debit Instruction Set up a ROS Debit Instruction (RDI) to alk off payments directly from your bank accou a return or payment. Manage ROIs igure 1: Ros My Services S Click "Manage Bank Account	nents to and from R A debit and credit ca tow fast one ant when filing Screen Accounts Debit Typ	sids. Certain repayments of SEPA Direct Debit Ins You can choose to make in for current taxes. Select a Direct Debit Type. " De"	refunds can be made by means struction nonthly payments to Revenue	Refunds Certain repayments o can be paid directly in Electronic Funds Tran Manage EFT *	At You can also inster.

Select 'Fixed Direct Debit" and then click on "Manage Direct Debits".

Cáin agus Custain na hÉireann brich Tay and Custanne. MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			
	SEPA Direct Debi	t Online				MR JOE BLOGGS	1234
	For Information on DD please see Revenue in	This is a guara in which Banks I Hy ou authoris I Hy ou authoris debited by sufficients and the stability of the stability and the stability of the stability and the stability of the stabi	and Originators of Direct De segment by Direct Debit. It Debit Originator will notify y your account. Itil accept and pay such debit an inmediate refinde by your accept Bank without undue delay of Bank without on blate thar rights, you are entitled to a subscription of the second acception of the second bebit Options acception of the second Bank of Second Bank November 2014 Bath Docember 2014 Bath Docember 2014 Bath Docember 2014	en ou in advance of the amounts to be its, provided that your account has the Debit was charged to your account, you ur Bank of the amount so charged where holecoming avance of the unauthorised 1.3 months after the date of debiting of extend from your boats under the terms and as, a refund must be daimed 'Your rights are socount was debited 'Your rights are	Your Requests (0) Once you add a SEPA direct debit application to your requests you will be able to abbrit Babrit		

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**.

		MR JOE BLOGGS
SEPA Direct Debit Online		
Create VAT Direct Debit		* Denotes a required field
Declaration		
By Ticking on this box I am agreeing to the The SEPA Direct Debit Online terms and		
Originator Details		
Originator	Direct Debit Unit, Collector General, Sarsfield House, L	imerick
Originator Number	IE81ZZZ300729	
Customer Details		
Name	MR JOE BLOGGS	
VAT Registration Number	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 "Cancel" button brings the customer back to the DDOL Options Screen.

Calm signs Costation on Millerane Irish Tax and Costance	AGENT SERVICES CLIENT SERVICES CLIEN	IT REVENUE RECORD WORK IN PROGRESS	
	SEPA Direct Debit Online		
	Create VAT Direct Debit	* Denotes a re	quired field
	Payment Management	rea across multiple separate bank accounts please click the Manage button.	The "Manag
	Bank Details	tor actuate multiple angumate same excloaring pressee circk the memory busine.	 option enable you to add additional ba
	Name of Financial Institution *		accounts to a
	Address of Financial Institution *		existing man
	BAN*		
	BIC *	0	
	Name of Account Holder *		
	Address of Account Holder *		
	Postal Code		
	Country	Ireland 💌	
	is more than one signatory required on the account? *	O Virsi O Na	
	Confirm if account can accept a Direct Debit *	O Yes O No	
	X Cancel	C Dack	Next >

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

Cáin agus Custaim na hÉireann Irish Tax and Customs	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS			
	SEPA Direct Debit Or	nline			,	Mr Joe Bloggs	123
	Create VAT Direct De	bit			* Denotes a require	ed field	
	- Remittance Details						
	Estimated liability for th	e tax year *		0 <			
	Is the nature of your bus	siness seasonal *	O Yes 💿 No	D			
	 Remittance Frequer 	ncy - IBAN IE					
	Amount to be debited e	ach month *		0 <=			
	Total Amount for the year	ar		0			
						^	
	January February						
	March						
	April						
	May						
	June						
	July						
	August						
	September						
	October						
	November						
	December						
	X Cancel		Calculate		C Back Next	•	

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.

	The SEPA Direct Debit Guarantee	Your Requests (1)
SEDA	 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. If you authorise paymet by Direct Debit then 	Value Added Tax
Single Euro Payments Area	 your Direct Debit 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. 	Action: Create Number: 1234567A Edit Cancel
For information on DD please see <u>Revenue le</u>	 a value inuss. If it is established that an unauthorised Direct Debt was charged to your account, you are guaranteed an immediate refund by your Bank whotu nutue deby on becoming avare of the unauthorsed Direct Debt, and in any event no later than 13 months after the date of debting of such Direct Debt to your account. As part of your rights, you are entitled to a refund from your bank without off the state of debting of such Direct Debt 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 claimed with 8 weeks stating from the date on which your account was debted. Your rights are explained in a statement that you can obtain from your bank. You can an instruct your Bank to refuse a Direct Debt payment by writing in good time to your Bank. 	
	SEPA Direct Debit Options	Once you add a SEPA direct debit application to your requests you will
	IT - Income Tax	be able to submit.
	Status : Active Arment > Number : 1 10 Mandate Next Debit Date: 9th Ilarch 2015 Last Updated: 28th November 2014	
	Employer (PAYE/PRSI)	
	Status: Pending Review Number 10 Mandata. Next Debit Date: 24th December 2014 Last Updated: 28th November 2014	
	VAT - Value Added Tax	
	Status: In your requests Number : 1234567A	

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.

							DE BLOGGS
Sumn	narv					MK J.	JE BLOGGS
	, car y						
Cre	eate Value Added Tax SEPA D)irect Debit Onli	ne - <mark>12345674</mark>		MR JOE BLOGGS	1234567A	~
	Originator		Originator N	umber			
	Direct Debit Unit, Collector General, S Estimated liability for the tax year	arsfield House, Lime Is the nature of you					
	12000.00	No					
	Create New Mandate - IBAN	IE(^	
	IBAN		BIC				
	Remittance Details						
	Date of first Debit		5/06/2014				
	Subsequent Direct Debi			st working day of eve	ry month		
	Amount to be debited each Total Amount for the year		1000.00 12000.00				
	Total Amount for the year		12000.00				
	January	February	March	April	May	June	
	1000.00	1000.00	1000.00	1000.00	1000.00	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 No	required on the acco	unt?				
	Financial Institution	Accoun	t Holder				
	Name test	Name tester					
	Address	Address					
	address1	address4					
	address2 address3	address5 address6					
		Durtalia					
		Postal Co	ue				
		Country					
		Ireland					

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	hÉireann						
Irish Tax and Customs	AG	ENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
Direct Debit	Instruction						
information	If you wish to revie Once your transac	w the details of ti tion has been su e keep a note of i Submit	nis transaction click on th	u will be provided with a notice			
		assword					

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.

S ACKNOWIE	eagement	Screen	¥					
evenue agus Custaim na hÉireann Tax and Custorns	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			ROS Help
Direct Debit -	ROS Acknowledge	ement						
	To file another Direct	Debit Instruction click or e Number below in an	the My Services	ndence or inquiry relating to				
	Direct Doble Online Of		Action	Status	Vour request is under re	view and a decision will issue		
	To return to My Serv	CREATE MANDATE	- VAT	For Revi	shortly.			
Revenue Home R	OS Help Exit Accessit	olity		Eol	is as Gaeilge Certification Pra	ctice Statement Certificate Policy	Statement Privacy Policy Terms & Co	onditions
	- 10. 000 4				Contraction of the second	-		

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 Mes									
- OPTIONS		earch by: Select	Search Method					View Lates	t Messages 🚯		
Q Documer	t Search	Notice 1		Regn./Trader No./Do	oc ID Tax Type/Duty	Document Type		Issued Date			
Q PAYE and Details			56789 Mr Joe Bloggs	1234567a		DDI	N/A	28/11/2014			
	tamp Duty returns				VAT PAYE-EMP	VAT3 P30	01/09/2014	27/11/2014			
Q Stamp D	ity mild Faity Search				VAT	VAT3	01/11/2013	18/11/2014			
Payments		1 🖷 :			Diesel Rebate Scheme	Fuel Card Notification	N/A	11/11/2014	N/A		
Refunds &		· •			PAYE-EMP	Receipt	01/09/2014	24/10/2014	N/A		
Events List		. 🖂 1			PAYE-EMP	P30	01/09/2014	23/10/2014	N/A		
Registration	aited uis BOS				VAT	Receipt	01/07/2014	11/10/2014			
					VAT	VAT Payment Receipt	01/07/2014	09/10/2014	N/A		
= SERVICES					VAT	Statement	01/07/2014				
					PAYE-EMP	Receipt	01/08/2014	03/10/2014	N/A		
■ SAVED FIL					RCT	Statement	01/10/2014	03/10/2014	N/A		
+ MY SUMM	ARY	1 🔒 :			PAYE-EMP	P30 Payment	01/08/2014	02/10/2014	N/A		
? Overvie Try our	w [1 @ ;			PAYE-EMP	New Employee	01/01/2014	02/10/2014	N/A		
	[9 🙆 :			PAYE-EMP	New Employee	01/01/2014	29/09/2014	N/A		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	agent services ary ate Value Addec Originator	CLIENT SER		VENUE RECORD W	ORK IN PROGRESS				W).	ROS HUID EXIL	
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addeo Originator Direct Debit Unit, Co Estimated liability for 12000.00	CLIENT SER	VICES CLIENT RE Direct Debit Onlin Sarsfield House, Limeri Is the nature of your No	VENUE RECORD Ie - 1234567a Originator Number IE812ZZ300729	ORK IN PROGRESS			MR 1234567A	. IOE BLOGGS		
Revenue D Cilia gan Custuim ta Minann Irish Tax and Customs	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability for 12000.00 Create New Ma	CLIENT SER	VICES CLIENT RE Direct Debit Onlin Sarsfield House, Limeri Is the nature of your No	VENUE RECORD e • {1234567a c Originator Number IE81ZZZ300729 business seasonal	ORK IN PROGRESS			MR	. IOE BLOGGS		
Revenue D Cilia gan Custuim ta Minann Irish Tax and Customs	AGENT SERVICES ary ate Value Addeo Originator Direct Debit Unit, Co Estimated liability for 12000.00	CLIENT SER	VICES CLIENT RE Direct Debit Onlin Sarsfield House, Limeri Is the nature of your No	VENUE RECORD Ie - 1234567a Originator Number IE812ZZ300729	ORK IN PROGRESS			MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addect Originator Direct Dealt Unit, Co Estimated liability fo 12000.00 Create New Ma IBAN Remittar Date of firs Subset Amount	CLIENT SER Tax SEPA lector General, if the tax year indate - IBAN index - IBAN index - IBAN index - IBAN	VICES CLIENT RE Direct Debit Onlin Sarsfield House, Limeri Is the nature of your No IE 26/ 26/ payments will be ded in month	VENUE RECORD W IE - 1234597a Originator Number IE812ZZ300729 business seasonal BIC BIC 08/2014 Locad on the third fast work.	ORK IN PROGRESS	MR JOE BLOGG		MR 1234567A	. IOE BLOGGS		
Summ	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability fo Create New Ma IBAN Remittar Date of firs Subsec Amount to Total Amount	CLIENT SER Tax SEPA lector General, r the tax year ndate - IBAN deven Direct Debit be debited each nt for the year	VICES CLIENT RE Direct Debit Onlin Sarsfield House, Limeri Is the nature of your No IE 266 266 266 266 266 266 266 266 266 26	VENUE RECORD W e 12345674 originator Number rick Originator Number Disiness seasonal BIC BIC 06/2014 Aucted on the third last work.	ORK IN PROGRESS	MR JOE BLOGG		MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability fo Create New Ma IBAN Remittar Date of firs Subsec Amount to Total Amount	CLIENT SER Tax SEPA lector General, if the tax year indate - IBAN indet - IBAN indet - IBAN indet - IBAN	VICES CLIENT RE Direct Debit Onlin Sarsfield House, Limeri Is the nature of your No IE 26/ 26/ payments will be ded in month	VENUE RECORD W e - 1234567a C 1234577a C 12345777a C 1234577a C 1234577a C 12345777a C 12345777a C 12345777a C 12345777a C 12345777a C 12345777a C 123457777a C 1234577777a C 12345777777777777777777777777777777777777	ORK IN PROGRESS	MR JOE BLOGG	2	MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability fo Create New Ma IBAN Remittar Date of firs Subsec Amount to Total Amount	CLIENT SER Tax SEPA lector General, it the tax year indate - IBAN indate - IBAN indate - IBAN indate - IBAN indate - IBAN indate - IBAN	VICES CLIENT RE	VENUE RECORD W	ORK IN PROGRESS	MR JOE BLOGG	S	MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability fo Create New Ma IBAN Remittar Date of firs Subsec Amount to Total Amount	CLIENT SER Tax SEPA lector General, r the tax year ndate - IBAN cce Details cce Details to Debit user Direct Det be debited each nt for the year January 1000.00	VICES CLIENT RE	VENUE RECORD W IE - 1234567a Criginator Number IE812Z2300729 business seasonal BIC BIC BIC BIC BIC BIC BIC BIC	ORK IN PROGRESS	MR JOE BLOGG	2 2 3 9 90000	MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addec Originator Direct Dealt Unit, Co Estimated liability fo 1200.0.0 Create New Ma IBAN Remittar Date of firs Subset Amount Subset Amount Ban	CLIENT SER Tax SEPA I lector General, r the tax year ndate - IBAN cc Details cc Details Debit uent Direct Det be debited eact nt for the year January 1000.00	VICES CLIENT RE	VENUE RECORD W	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addect originator Direct Debit Unit, Co Estimated liability fo 12000.00 Create New Ma IBAN Remittar Date of firs Subsee ADDate of firs Subsee	CLIENT SER Tax SEPA I lector General, r the tax year ndate - IBAN cc Details cc Details Debit uent Direct Det be debited eact nt for the year January 1000.00	VICES CLIENT RE	VENUE RECORD WY IE - 1234557a IE -	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addect originator Direct Debit Unit, Co Estimated liability fo 12000.00 Create New Ma IBAN Remittar Date of firs Subsee ADDate of firs Subsee	CLIENT SER Tax SEPA lector General, r the tax year indate - IBAN ce Details t Debit debited each be debited each set Details 1000.00 July 1000.00 n one signatory	VICES CLIENT RE	VENUE RECORD WY IE - 1234557a IE -	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D Cite ago Cutatin na bÉireann Irish Tax and Cuterns Summ	AGENT SERVICES ary ate Value Addec Originator Direct Dealth of the content of the	CLIENT SER Tax SEPA lector General, r the tax year indate - IBAN ce Details t Debit debited each be debited each set Details 1000.00 July 1000.00 n one signatory	VICES CLIENT RE	VENUE RECORD WY IE - 1234557a IE -	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability for iEstimated liability for iEstimated liability for iEAN Create New Ma IBAN IBAN IBAN IBAN IBAN IBAN IBAN IBAN	CLIENT SER Tax SEPA lector General, r the tax year indate - IBAN ce Details t Debit debited each be debited each set Details 1000.00 July 1000.00 n one signatory	VICES CLIENT RE	VENUE RECORD WY IE - 1234557a IE -	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability fo I2000.00 Create New M2 IBAN Remittar Date of firs Subsec Amount to Total Amou Isinote thi No Financia Name test Address address1	CLIENT SER Tax SEPA lector General, r the tax year indate - IBAN ce Details t Debit debited each be debited each set Details 1000.00 July 1000.00 n one signatory	VICES CLIENT RE	VENUE RECORD Venue Record e 1234567 orginator Number IE312Z2300729 business seasonal BiC 006/2014 cucled on the third last work 1000.00 March 1000.00 Nt? Holder	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability for iEstimated liability for iEstimated liability for iEAN Create New Ma IBAN IBAN IBAN IBAN IBAN IBAN IBAN IBAN	CLIENT SER Tax SEPA lector General, r the tax year indate - IBAN ce Details t Debit debited each be debited each set Details 1000.00 July 1000.00 n one signatory	VICES CLIENT RE	VENUE RECORD Venue Record e 1234567 orginator Number IE312Z2300729 business seasonal BiC 006/2014 cucled on the third last work 1000.00 March 1000.00 Nt? Holder	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Revenue D Cilia gan Custuim ta Minann Irish Tax and Customs	AGENT SERVICES ary ate Value Addec Originator Direct Debit Unit, Co Estimated liability for iEstimated liability for iEstimated liability for iEAN Create New Ma IBAN IBAN IBAN IBAN IBAN IBAN IBAN IBAN	CLIENT SER Tax SEPA lector General, r the tax year indate - IBAN ce Details t Debit debited each be debited each set Details 1000.00 July 1000.00 n one signatory	VICES CLIENT RE	VENUE RECORD Venue Record e 1234567 orginator Number IE312Z2300729 business seasonal BiC 006/2014 cucled on the third last work 1000.00 March 1000.00 Nt? Holder	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		
Creating and a subman subm	AGENT SERVICES ary ate Value Added Originator Direct Delivation Create New Ma Create New Ma IBAN Remittar Date of fis Subser Amount to Total Amou IS more the IS more the Subser Address address1 address1 address3	CLIENT SER Tax SEPA lector General, r the tax year ndate - IBAN cce Details cce Cce Cce Cce Cce Cce Cce Cce Cce Cce	VICES CLIENT RE	VENUE RECORD W	ORK IN PROGRESS	MR JOE BLOGG	S June 1000.0 December	MR 1234567A	. IOE BLOGGS		

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**" in the field "**Is the nature of your business seasonal**". Step by step instructions are outlined below.

ROS – My Services Page MyEnquiries Employer Services Revenue Payroll Notifications Payroll Returns Additional Services (RPNs) Submit payroll Statement of Account PPS Number Checker **Request RPNs** PAYE Modernisation Information View payroll File a Return **Complete a Form Online** v Upload Form(s) Completed Offline v Payments & Refunds Submit a Payment v Manage Bank Accounts ~ 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 Transfer. **ROS** Debit Instruction SEPA Direct Debit Instruction Refunds Set up a ROS Debit Instruction (RDI) to allow fast one You can choose to make monthly payments to Revenue Certain repayments or refunds due to you from Revenue off payments directly from your bank account when filing can be paid directly into your bank account by means of for current taxes. a return or payment. Electronic Funds Transfer Manage RDIs 🔶 Manage EFT 🔶 Select a Direct Debit Type... Figure 13: ROS- My Services Page

24

Click "Manage Bank Accounts". Click "Select a Direct Debit Type"



Figure 14: ROS My Services Page Expanded

......

Select 'Fixed Direct Debit' or 'Variable Direct Debit' and then click "Manage Direct Debits".

venue 🛱							
gus Custain na Mireann MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			
						MR JOE BLOGGS	1
	SEPA Direct Debit	t Online					
		he SEPA Dire	ct Debit Guarantee		Your Requests (0)		
	SEDA	in which Banks	ntee provided by your Bank a and Originators of Direct Deb a payment by Direct Debit, the				
	Single Euro Payments Area	e your Bank v	your account.	u in advance of the amounts to be ts, provided that your account has			
	Instantige Instantige	are guarantee you notify your Direct Debit, a such Direct De	d an immediate refund by you Bank without undue delay or nd in any event no later than bit to your account.	ct Debit was charged to your account, you ur Bank of the amount so charged where he becoming aware of the unauthorised 13 months after the date of debiting of stund from your bank under the terms and			
		weeks starting explained in a • You can instru- your Bank.	from the date on which your a statement that you can obtai ct your Bank to refuse a Direct	t. A refund must be claimed within 8 coount was debited. Your rights are in from your bank. Debit payment by writing in good time to n good time by writing to your Bank.			
		SEPA Direct	Debit Options		Once you add a SEPA direct debit application to your requests you will be able to submit.		
		IT - Income T	ax		Submit		
			67A e: 9th March 2015 28th November 2014	Amend > Cancel >			
		Employer (P/	YE/PRSI)				
		Status: Pendin Number: 12354	g Review				
		ID Mandate: Next Debit Date	e: 24th December 2014 28th November 2014				
		VAT - Value A					
		Status: N/A Number 12345	67A	Create 🔪	-		

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.

Customer Details Screen

SEPA Direct Debit Online		MR JOE BLOGGS
Create VAT Direct Debit		* Denotes a required field
Declaration		
By Ticking on this box I am agreeing to the The SEPA Direct Debit Online terms and		. 🖛
Originator Details		
Originator	Direct Debit Unit, Collector General, Sarsfield House, Lime	erick
Originator Number	IE81ZZZ300729	
Customer Details		
Name	MR JOE BLOGGS	
VAT Registration Number	1234567A	
Phone		
X 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**.

Cain agus Castains na Mireann àrish Tau and Castonse			
	SEPA Direct Debit Online		
	Create VAT Direct Debit	* Denotes a require	el field
	Payment Management Atlanatively to add an existing Mandate or to split the remitte	nce ecross multiple separate baric accounts please click the Manage button.	
	Barik Details		you to add additional ban
	Name of Financial Institution *		accounts to an
	Address of Financial Institution *		existing manda
	IBAN*		
	DIC *		
	Name of Account Holder *		
	Address of Account Holder *		
4	Postal Code		
	Country	Instand	
	Is more than one signatory required on the account? *	O Yesi O No	
	Confirm if account can accept a Direct Debit *	O Yes O No	
	X Cancel	Kert	>
	A case	Back Nert	-

Bank Details Screen

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.

Revenue	MY SERVICES REV	ENUE RECORD PROFIL	E WORK IN PROGRESS	ADMIN SERVICES		
	SEPA Direct I	Debit Online				
	Create VAT D	irect Debit			* Denotes a required field	
	Remittance	Details				
	Estimated lia	ability for the tax year *	12000.00	0		
	Is the nature	of your business seasona	ll* ● Yes ●	No 0		
	Remittance	Frequency - IBAN IE				
	Amount to be	e debited each month *	1100.00	0		
	Total Amount	t for the year	13200.00	0		
	January February March April May June July August September October November	Reduce	Exclude 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			
	× Cancel		Calculate		Kext Sack	

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 Debi	t Online	
Signer Payments Area Brinder Barea Bracenus is	The SEPA Direct Debit Guarantee • This is a guarantee provided by your Bank as a member of the Direct Debit Scheme, in which e it you adhress sprammet by Greec Debit, then • your Direct Debit Originator will notify you in advance of the amounts to be debited to your account. • your Bank will accept and pay such debit, provided that your account has sufficient available tinds. • If it is established that an insulturined Direct Debit was charged for your account, your are guaranteed an immediate refunds your Direct Debit your Bank will accept and pay such debits, provided that your account, you are guaranteed an ether than 13 months after the date of debing of such Direct Debit, and in any even to bet than 13 months after the date of debing of such Direct Debit, your account. • As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your account account account your acseling and that they use active account. • You on amount will be a Direct Debit and that you bank. • You can ancel your grade at Direct Debit approvement that you ac account account your agreement with your bank. • You can such your agreement with your bank the date (Your rights are explained in a statement that you and bath thron your bank • You can such your Gank the refuse a Direct Debit payring in good time to your • You can anceut your Gank the refuse a Direct Debit payreement they writing to your Bank.	Your Requests (1) Value Added Tax Action: Create Humber: 123467A Edit Cancel
1	SEPA Direct Debit Options IT - Income Tax Status: Active Number: 1 ID Mandate: Next Debit Date: 5th Harch 2015 Last Updated: 28th November 2014 Cancel >	Once you add a SEPA direct debt application to your requests you will be able to submit.
	Employer (PAYE/PRSI) Status: Fending Review Number: ID Mandat IN Mandat Next Debit Date: 24th December 2014 Last Updated: 28th November 2014	
	VAT - Value Added Tax Status in your requests Number 1234561A	

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.

30

Create Employer (PAYE/PRSI) SEPA Direct Debit Online - Originator Direct Debit Unit, Collector General, Sanfield House, Limeira Els 1222303728	~
Direct Debit Unit, Collector General, Sarsfield House, Limerick IE81ZZZ300729	
Estimated liability for the tax year Is the nature of your business seasonal 9700.00 Yes	
Create New Mandate - IBAN IE	^
IBAN IEI BIC BOFIIE2D	
Remittance Details Date of first Debit Subsequent Direct Debit payments will be deducted on the third last working day of every month Amount to be debited each month Total Amount for the year ST700.00	
	une
700.00 Exclude 1000.00 1000.00 Exclude 10	00.00
July August September October November Decent 1000.00 1000.00 1000.00 1000.00 1000.00 1000.00	10.00
Is more than one signatory required on the account?	
No Account Holder	
Name Name	
test tester	
Address Address address1 address4	
address2 address5 address3 address6	
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 Irish Tax and Custome	hÉireann	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	Y	ROS Help Exit
Direct Debit	Instruction						
Information	If you wish to Once your transaction. P Sign Cer	review the details of nsaction has been s	this transaction click on t uccessfully transmitted yo this number for your reco	ou will be provided with a notice r			

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	REVENUE RECORD	PROFILE WORK IN I	PROGRESS ADMIN S	SERVICE S			ROS Help Exit
	Direct Debit - ROS	Acknowledgement						
	То	file another Direct Debit In	ransaction through your ROS I struction click on the My Servic r below in any future correspor	es tab. Idence or inquiry relating to				
	Dir	rect Debit Online Summary	Notice Number Action MANDATE 1234567A- Employ	123456789A Status er/PRSI For Review	Your request is under review an	d a decision will issue		
	т	o return to My Services page	e click the OK button		ОК			
	Revenue Home ROS H	elp Exit Accessibility		Eolas as Gaeilge	Certification Practice Statement	Certificate Policy Statement	Privacy Policy Terms & Conditions	

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.

in the

Status will display as Success if application is successful.

Create a Direct Debit Instruction for Current Taxes using Manage Mandate

staim na hÉireann MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	
SEPA Direct Debi	Online				
	he SEPA Direct Deb	oit Guarantee	Э		Your Requests (0)
SEDA	 This is a guarantee prowinch Banks and Origi If you authorise payme 	nators of Direct		ct Debit Scheme, in	
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 le</u>	 If it is established that guaranteed an immed your Bank without undi any event no later than account. As part of your rights, y conditions of your agre starting from the date statement that you can You can instruct your B Bank. 	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	Direct Debit was charged to yur Bank of the amount so ch oming aware of the unauthorn r the date of debiting of such o a refund from your bank un bank. A refund must be clain sount was debited. Your righ thank. Direct Debit payment by writin 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 ig in good time to your	
	SEPA Direct Debi	Options			Once you add a SERA direct debit application to your requests you will
	IT - Income Tax				be able to submit.
	Status: NA Nambir			Orente 🕽	
	Employer (PAYE/P	RSI0			
	Status: NW Hamber :			Create 🗲	
	VAT - Value Added	Tax			
	Status:) Active Humber 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 ca			
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			
× 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.

Revenue Cating a Milerana Sala agas Carinales na Milerana Mila Tax and Cardonne	AGENT SERVICES CLIENT SERVICES CLI	ENT REVENUE RECORD WORK IN PROC	IRESS	
	SEPA Direct Debit Online			
	Create Employer (PAYE/PRSI) Direct Debit		* Denotes a required the	90
	Payment Management Attematively to and an existing Mandate or to split the ramit	ance across multiple separate bank accounts	please click the Manage Button. Manage 🕽	The "Manage option enable:
	Bank Details			you to add additional bar
	Name of Financial Institution *			accounts to a
	Address of Financial Institution *			existing mand
	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? *	O Yes O No		
	Confirm if account can accept a Direct Debit *	O Yes O No		
	X Carcel		Suck 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.

e 🛱									
na hÉireann oms		MY SERVICES	REVENUE RECOR	D PROFILE	WORK IN PROGRES	S ADMIN SERV	ICES		
	SEPA D	irect Debit	Online					JOE	E BLOGGS
	SEPA Direct Debit Online Create Employer (PAYE/PRSI) Direct Debit * Denotes a required field								ald
	Existing/New Mandates								
		0	E/PRSI) to an existing man	date(s) please selec	the mandate(s) from the lis	t below and click "Next	". You can also add a	new bank account	
	by clickin Select	ng "Add Bank A ID Mandate	Account". Name of Financial Instit			BIC	Further Informatio		
		C12345	Ulster Bank		ULSB!	ULSBIE2DXXX	Click For More Info		
		C 54321	Bank of Ireland		BOFI	BOFIIE2DXXX	Click For More Info		
		- 54521						Add Bank Account	
	X Cance	el						Back Next >	
SI/US	SC/LP	and the second s	be added.		-	andate to ceed to t		tance D	etail
SI/US	SC/LP	T is to	be added.		ext" to pro	ceed to t		tance D	etail
ance	SC/LP	T is to	be added.	Click "N	ext" to pro	ceed to t		tance D	etail
ance	SC/LP Det AGEP SEPA DI	PT is to ails Sco at services	be added.	Click "N	ext" to pro	ceed to t		tance D	etail
ance	SC/LP Deta SEPA Di Create E	PT is to ails Sco at services	be added.	Click "N	ext" to pro	ceed to t	he Remit	tance D	etail
ance	SC/LP e Deta sepa di Create E Remitti	PT is to ails Sci sect Debit Or mployer (PA	be added. reen client services nline YE/PRSI) Direct Debit	Click "N	ext" to pro	ceed to t	he Remit	tance D	etail
ance	SC/LP Deta SEPA Di Create E Remitta Estima	T is to ails Sca of services rect Debit Or mployer (PA ance Details ted liability for th	be added. reen client services nline YE/PRSI) Direct Debit	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etail
ance	SEPA Di Create E Remitti Is the n	T is to ails Sco arservices rect Debit Or imployer (PA ance Details ance Details ance details arce details	be added.	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	
ance	SC/LP Det: SEPA Di Create E Remitti Is the n Remitti	T is to ails Sco arservices rect Debit Or imployer (PA ance Details ance Details ance details arce details	be added. reen client services nline YE/PRSI) Direct Debit setax year * siness seasonal * rocy - IBAN IE	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etail
ance	SEPA Di Create E Remittu Is the n Remittu Amoun	T is to ails Sc arservices rect Debit Or mployer (PA ance Details ted liability for th ature of your bu ance Freque ance Freque	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etai
ance	SEPA Di Create E Remittu Is the n Remittu Amoun	T is to ails Sci ails Sci act Debit Or imployer (PA ance Details ted liability for th ature of your bu ance Freque	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE 00 00 0	ceed to t	he Remit	tance D	etail
ance	SC/LP Deta Accer SEPA Di Create E Remitta Is the n Remitta Is the n Total Au	T is to ails Scc arservers rect Debit Or mployer (PA ance Details ted liability for th ature of your bu ance Freque t to be debited e mount for the ye	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etail
ance	SEPA Di Create E Remitti Is the n Remitti Total Au January	T is to ails Sci ails Sci act Debit Or imployer (PA ance Details ted liability for th ature of your bu ance Freque to be debited e mount for the ye	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etail
ance	SC/LP Det: SEPA Di Create E Remitti Estimai Is the n Remitti Total Ai January Februar March	T is to ails Sci ails Sci act Debit Or imployer (PA ance Details ted liability for th ature of your bu ance Freque to be debited e mount for the ye	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etail
ance	SC/LP Deta Accer SEPA Di Create E Remitta Is the n Remitta Is the n Total An January March April March April March	T is to ails Sci ails Sci act Debit Or imployer (PA ance Details ted liability for th ature of your bu ance Freque to be debited e mount for the ye	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etail
ance	SEPA Di Create E Remitti Estimar Is the n Remitti Is the n Total Au January Februar March April May	T is to ails SC ails SC aret Debit Or mployer (PA ance Details ance Details teal liability for th ature of your bu ance Freque to be debited e mount for the ye	be added. reen client services nline YE/PRSI) Direct Debit re tax year siness seasonal ncy - IBAN IE each month	Click "N	WORK IN PROGRE	ceed to t	he Remit	tance D	etai

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.

Kext Next >

Terms & Condit

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

Calls agus Custalas na hÉireann Irish Tan and Custones	AGENT SERVICES	CLENT STRVICES CLENT REVENUE RECORD WORK IN PROGRESS							
	SEPA Direct Debi	A Direct Debit Online							
	Single Euro Parments Area For information an DD pressore see Reservasie	The SEPA Direct Debit Guarantee	Your Requests (1)						
		 This is a guarantee provided by your Bank as a member of the Direct Debit Bitheme, in which Banks and Originates of Direct Debits participate. If you advise a payment by Direct Debit, then 	Employer (PB/TEPRSI)						
		vour Direct Delik Originator will notify you in advance of the amounts to be deliked to your account vour Bankwill accept and pay such deliks, provided thatyour account has sufficient, available tunds.	Action: Create Number : Edit Cancel						
		 If it is established that an unayfricrised Direct Debit was charged to your account, you are guaranteed an immediate refund in your Bank of the amount so charged where you notify your Bank without undue delay on bosoming aware of the unauthorised Direct Debit, and in any evert no i alan 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. Anithof must be claimed within 0 weeks starting from the date on which your account was clabeled. Your rights are explained in a statement that you can obtain from your bank.							
		Bank Sance the Direct Debit Instruction in good time by writing to your Bank You can cancel the Direct Debit Instruction in good time by writing to your Bank							
		SEPA Direct Debit Options	Once you add a SEPA direct debit application to your requests you will						
		IT - Income Tax	be able to submit.						
		Runder :							
		Employer (PAYE/PRSI)							
		Status: In your requests Normber :							
		VAT - Value Added Tax							
		Status: NA, Number : Create >							
Fig		L Options Screen with "Your Requests field"							
I Ig	ure 28. DDO	e options screen with Tour nequests neu							
Click "Subn	it" to pro	ceed to the Summary Screen.	¹ O						
CIICK SUDI		Leed to the Summary Screen.							
In the " You	r Requests	s " field, the customer has the option	n to "Edit" or "Cancel" any						
amendmen		,							
			N 9						
			10 ×						
			· · · · · · · · · · · · · · · · · · ·						
			36						
			36						
Summary Screen

	Summary									
	Create E	Employer (PAYE	IPRSI) SEPA	Direct Del	bit Online -				~	
	Dire	Ortigitator Manuber Devot Data Unit, Collector General, Sansfeld House, Limerick. IE01222310729 Estimated Bability for the tax year 12093.00 No								
4	Cr	eate New Mandal	te - IBAN II						^	
		IBAN			BIC					
		TOTAL ATTECHT FO								
		Amount to be de Total Amount for	ebited each mont	1	1000.00					
		Janu		truary	Harch	April	May	June		
		Janu		bruary 1000.80		April 1000.00	May 1000.00	June 1000.00		
		uret 101 L	iary F		Barch	-				
		Janu 100 J 100 hi more than one	aary P 00.00 Judy 00.00	1000.00 August 1000.00	March 1000.00 September 1000.00	1003.00 October	1000.03 November	1000.00 December		
		Janu 100 100 100 hi more than one No	aary Fr EE.CO Judy EE.CO EE.CO e silgnafory requir	1000.00 August 1000.00 ed on the acc	Harch 1000.00 September 1000.00	1003.00 October	1000.03 November	1000.00 December		
		Janu 100 100 Is more than one No Financial Inst Name	aary Fr EE.CO Judy EE.CO EE.CO e silgnafory requir	August 1000.00 ed on the acc Accou Name	March 1000.00 September 1000.00	1003.00 October	1000.03 November	1000.00 December		
		Janu 100 J 100 No Financial Inst	aary Fr EE.CO Judy EE.CO EE.CO e silgnafory requir	1000 16 August 1000 10 Accou Nation Nation Address address address	Harch 100000 September 100000 newell? nt Holder nt Holder	1003.00 October	1000.03 November	1000.00 December		
		Jane 100 In some than one No Financial Inst Nome Soft Address address1 address2	aary Fr EE.CO Judy EE.CO EE.CO e silgnafory requir	1003 80 August 1003 80 ed on the acc Accou- Name Tostor Address address	Harch 100003 September 100000 metric 100000 net Holder nt Holder 5 5 6 0	1003.00 October	1000.03 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.

Sign and Submit Screen

Direct Debit In	struction			A CONTRACTOR OF THE OWNER	
	Sudeuon				
(i)	If you wish to review the detail Once your transaction has be	Is of this transaction click on th een successfully transmitted yo ote of this number for your recor	u will be provided with a notice r		
	Certificate Enter Password	Sign &	Back		

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

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	Y	1	ROS Help Exit
Direct Debit - F	ROS Acknowled	gement						
	To file another Dire	et Debit Instruction click or tice Number below in any	n the My Services y future correspo	a tab.				
			Action		Vour request is un	der review and a decision will issue		
		ement any of this transaction through your ROS block by dicking on the Revenue Record tab above. I Debit instruction clock on the My Services tab. ce Number below in any future correspondence or inquiry relating to this transaction. Interce Number 123456789 K						
	To return to My S	ervices page click the OK t	outton		ОК			
Devenue Home DO	C Hala Evit Assar	- and a second		E	las as Casilas - Castificati	on Drantino Statement - Cartificate De	licy Statement Drivery Dolicy Terms	2 Conditions

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.

Status will display as Success if application is successful.

Amend a Fixed 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

SEPA Direct Debit	Online	
T Single Euro Payments Area For information on DD please see Revenue.ie	 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. 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 account. your Bank will accept and pay such debits, provided that your account has sufficient available funds. 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 amounts or charged where you notify your Bank without undue delay 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 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 claimed within 8 weeks starting from the date on which your abank. You can instruct your Bank to refuse a Direct Debit payment by writing in good time to your Bank. 	Your Requests (0)
	SEPA Direct Debit Options IT - Income Tax Status: Active Number:. ID Mandate: Next Debit Date: 9th February 2015 Last Updated: 1st December 2014 Employer (PAYE/PRSI) Status: Active Number1234567a	Once you add a SEPA direct debit application to your requests you will be able to submit. Submit
	ID Mandate: c54321 Next Debit Date: 24th December 2014 Last Updated: 1st December 2014 VAT - Value Added Tax Status: Active Number: 1234567a ID Mandate: c12345 Next Debit Date: 24th December 2014 Last Updated: 1st December 2014	
Figure	32: DDOL Options Screen	1 1

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".

hi

40

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.

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	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 Debi	t Online	MR JOE BLOGGS	1234567A
	The SEPA Direct Debit Guarantee	Vers Democrate (4)	
SEDA	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. If you authorise payment by Direct Debit, then	Your Requests (1) Employer (PAYE/PRSI)	
Single Euro Payments Area	 your Direct Debit 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. 	Action: Amend Number: 1234567A Edit Cancel	
plesse see <u>Revenue le</u>	 If it is established that an unaufhorised 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 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 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. You can instruct your Bank for the fuels 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	Once you add a SEPA direct debit application to your requests you will be able to submit.	E
	Status - Active Number : 124567A ID Mandate Next Debit Date: Sth February 2015 Last Updated: 1st December 2014	Submit 🔰	
	Employer (PAYE/PRSI) Status: In your requests		
	Number: 1234557A 10 Mandate: 1 Next Debit Date: 24th December 2014 Last Updated: 1st December 2014		
	VAT - Value Added Tax		
	Status: Active Amend > Number: 11234587A 10 Mandate: Next Debit Date: 24th December 2014 Last Updated: 1st December 2014		
Figure 36: DDOL Opt	tions Screen with "Your Requests" filed	5, 7	
-	w in the " Your Requests " field. In t tion to " Edit " or " Cancel " any amer		
to proceed to the Summa	ry Screen.		2
			43
			S

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.

٢

Sign and Submit Screen

Revenue Cáin agus Castaim na Irish Tax and Custom		IT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help
Direct Debit	Instruction						
Information	If you wish to review t Once your transactio	the details of this t n has been succe seep a note of this	ransaction click on th	d submit by entering your pas e button marked Back. u will be provided with a notice ds.			
	Certificate Enter Pass		Sign &	Help			
			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
•	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 : The SEPA Direct Debit Online terms and condition		V		
	Originator Details				
	Originator	Direct Debit Unit, Collector General, Sarsfield House, Limerick			
	Originator Number	IE81ZZZ300729			
	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**.

2

Revenue	MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES PAYE	RC	OS Help
		MR JOE BLOGGS	123456
	SEPA Direct Debit Online		
	Amend Employer (PAYE/PRSI) Direct Debit * Denotes a re	equired field	
	Payment Management Aternatively, to add an existing Mandate or to split the remittance across multiple separate bank accounts please click the Manage button. Management	The "Manage" option enables you to add additional bank	
	Bank Details	accounts to an existing mandate	
	Name of Financial Institution * test	Ŭ	
	Address of Financial Institution * address1 address2		
	address3		
	IBAN* E75 AIBK 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? * $$ $$ $$ Yes $$ $$ No		
	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

Revenue	'	IY SERVICES	REVENUE RECORD PRO	FILE WORK IN PROGRESS	ADMIN SERVIC	CES	ROS Help Exit
	SEPA D	irect Debit (Online			JOE BLC	DGGS 1234567A
		VAT Direct				* Denotes a required fiel	d
	To add V	n g/New Mai 'alue Added Tax Add Bank Accou	to an existing mandate(s) please selec	t the mandate(s) from the list below	and click "Next". You c	an also add a new bank account by	
	Select	ID Mandate	Name of Financial Institution	IBAN	BIC	Further Information	
		c12345	Allied Irish Banks	IE AIBł	AIBKIE2DXXX	Click For More Info	
		C! 54321	Bank of Ireland	IE: BOFI!	BOFIIE2DXXX	Click For More Info	
						+ Add Bank Account	
	X Cance	4				< Back Next >	
						_	



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.

47

2:

Custaim as hibitrann and Custores MY SERVICES RE	VENUE RECORD PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE		
						MR JOE BLOGGS
SEPA Direct D	ebit Online					
Amend VAT D	irect Debit				* Denotes a required field	
- Payment Ma	anagement					
Alternatively, to	add an existing Mandate or to split th	e remittance across multiple se	parate bank accounts plea	se click the Manage button.	Manage 🕨	
Bank Detail	5					
Name of Fina	ncial Institution *	test				
Address of Fi	nancial Institution *	address1				
		address2				
		address3				
IBAN *		E AIBK				
		AIBKIE2DXXX	0			
BIC *		tester				
	count Holder *	address4				
Address of A		address5				
		address6				
Postal Code						
Country		ireland 👻				
	one signatory required on the ad	ccount? * 🔘 Yes 🖲 No				
Confirm if ac	count can accept a Direct Debit *	🖲 Yes 🔘 No				
Commit and		S res U 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

agus Custaim na hÉireann Tax and Customs		MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		ROS
	SEPA D	irect Debit	Online					
	Create	Employer (PAYE/PRSI) Direct Deb	bit			* Denotes a required field	
	To add B	i ng/New M a Employer (PAY ng "Add Bank A	E/PRSI) to an existing mandate(s) please select th	e mandate(s) from the list bel	ow and click "Next". You can a	also add a new bank account	
	Select	ID Mandate	Name of Financial Institution	IBAN	BIC	Further Information		
		NEW	Allied Irish Bank	IE AIBK	AIBK	Click For More Info	Delete >	
							+ Add Bank Account	
	X Cance						Back 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.

Revenue bi in agus Custaim na hÉireann sh Tax and Customs	MY SERVICES REVENUE RECORD	PROFILE WORK IN PROGRESS	ADMIN SERVICES		
		-		JOE BLOG	GS 123
	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 st	🛇 Yes 🖲 No 🛛 🕕			
	Remittance Frequency - Mandate ID	C 12345 (IBAN IE "AIBK")		
	Amount to be debited from this account *	60000.00			
	Amount to be debited for remaining months this	s year * 5000.00 🕕			
	Total Amount for the year	60000.00			
	Click to see monthly distribution			~	
	Remittance Frequency - Mandate ID	C54321 (IBAN IE BOFI	.)		
	Amount to be debited from this account *	36000.00			
	Amount to be debited for remaining months this	s year * 36000.00 🕕			
	Total Amount for the year	432000.00			
	Click to see monthly distribution			~	
	× Cancel	Calculate		Back Next >	

Remittance Details Screen with Multiple Mandates

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**.

1

Summary Screen with Multiple Mandates

	Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		ROS Help Exit
		1 /					MR JOE BLOGGS	1234567A
	Su	mmary						
		Amend Value Added	I Tax SEPA Direct D	ebit Online	1234567A		JOE BLOGGS	
		Originator Direct Debit Unit, Col	lector General, Sarsfield Ho	use, Limerick	Originator Number IE81ZZZ300729			
1		Estimated liability for 60000.00	or the tax year Is the n No	ature of your bu	siness seasonal			
1		Create New Mar	idate - IBAN IEULSE	3			~	
		Amend Mandate	C BAN 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)

	Summary	1								
	Amend	l Value Added T	fax SEPA D	irect Debit Or	nline 1234567A			JOE BLOGGS		
		iginator			Originator Nu	mbor				
	Dir	rect Debit Unit, Collect			rick IE81ZZZ30072	29				
	Es 60	timated liability for t 000.00	he tax year	Is the nature of y No	our business season	al				
4	C	reate New Manda	ate - IBAN IE	JLSB					✓	
*										
	A	mend Mandate C	- IBA						~	
		Amend Mandate O	- IBA						~	
		IBAN	IE AIBK		BIC	AIBK	IE			
2		Remittance		nt	06/03/2015					
5		Effective Date Subseque	e of Amendmer ent Direct Debit p	ayments will be de	06/03/2015 educted on the third las	t working day of eve	ery month			
		Effective Date Subseque Amount to be months this y	e of Amendmer ent Direct Debit p e debited for re vear	ayments will be de	educted on the third las 5000.00	t working day of eve	ery month			
		Effective Date Subseque Amount to be months this y Total Amount	e of Amendmer ent Direct Debit p e debited for re year t for the year	ayments will be de maining	educted on the third las: 5000.00 60000.00			June		
		Effective Date Subseque Amount to be months this y Total Amoun Ja	e of Amendmer ent Direct Debit p e debited for re vear	ayments will be de	educted on the third las 5000.00	t working day of eve April 5000.00	ery month May 5000.00	June 5000.00		
		Effective Date Subseque Amount to be months this y Total Amoun Ja	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00	eayments will be de maining February 5000.00	educted on the third lass 5000.00 60000.00 March 5000.00	April 5000.00	May 5000.00	5000.00		
		Effective Dat Subseque Amount to be months this Total Amoun Ja	e of Amendmer ent Direct Debit p e debited for re year t for the year inuary	ayments will be de maining February	educted on the third lass 5000.00 60000.00 March	April	Мау			
		Effective Date Subseque Amount to be months this y Total Amoun	e of Amendmen int Direct Debit p e debited for rer year t for the year 5000.00 July 5000.00	payments will be de maining February 5000.00 August	educted on the third last 5000.00 60000.00 March 5000.00 September 5000.00	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja	e of Amendmen int Direct Debit p e debited for rei year t for the year 5000.00 July 5000.00 one signatory t	Payments will be de maining February 5000.00 August 5000.00 required on the ac	educted on the third last 5000.00 60000.00 March 5000.00 September 5000.00 September 5000.00	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja S S S S S S S S S S S S S S S S S S	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	Peyments will be de maining February 5000.00 August 5000.00 required on the ac Accou	Aducted on the third last 5000.00 60000.00 March 5000.00 September 5000.00 ccount?	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja S S S S S S S S S S S S S S S S S S	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	Pebruary 5000.00 August 5000.00 August Aug	Aducted on the third lass 5000.00 60000.00 March 5000.00 September 5000.00 ccount?	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja S S S S S S S S S S S S S S S S S S	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	Pebruary 5000.00 August 5000.00 August 6000.00 August 6000.	Aducted on the third lass 5000.00 60000.00 March 5000.00 September 5000.00 ccount?	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	February 5000.00 August 5000.00 August 6000 August 6000 August 700 August	educted on the third lass 5000.00 60000.00 Sobot.00 September 5000.00 ccount? ant Holder se s	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja S S S S S S S S S S S S S S S S S S	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	Pebruary 5000.00	educted on the third lass 5000.00 60000.00 March 5000.00 September 5000.00 ccount? int Holder se s Code	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja S S S S S S S S S S S S S S S S S S	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	February 5000.00 August 5000.00 August 6000 August 6000 August 700 August	educted on the third lass 5000.00 60000.00 March 5000.00 September 5000.00 ccount? int Holder se s Code	April 5000.00 October	May 5000.00 November	5000.00 December		
		Effective Date Subseque Amount to be months this y Total Amoun Ja S S S S S S S S S S S S S S S S S S	e of Amendmen int Direct Debit p e debited for re- year t for the year inuary 5000.00 July 5000.00 one signatory r institution	Peyments will be de maining February 5000.00 August 5000.00 required on the ac Accool Name Test Ca Address Street Town County Postal (County)	educted on the third lass 5000.00 60000.00 March 5000.00 September 5000.00 ccount? int Holder se s Code	April 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		AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
Direct Debit							
Information	If you wish Once your transaction	to review the details of transaction has been s . Please keep a note o	this transaction click on t	ou will be provided with a notice			
		yn & Submit	Sign &	Help			
			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 - F	ROS Acknowled	igement						
	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	Veur request is u	nder review and a decision will issue		
	To return to My S	ervices page click the OK I	outton		ОК			
Revenue Home RO	S Help Exit Acce	ssibility		Eo	las as Gaeilge Certificat	ion Practice Statement Certificate Poli	cy Statement Privacy Policy Terms & Con-	litions

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 Fixed Direct Debit Instruction 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

					*
		The SEPA Direct Debit Guarantee	Your Requests (0)		
	CCN	 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. 			
		 If you authorise payment by Direct Debit, then 			
	Single Fure Payments Area	 your Direct Debit Originator will notify you in advance of the amounts to be debited to your account. 			
	For information on DD please see	 your Bank will accept and pay such debits, provided that your account has sufficient available funds. 			
	Revenue.ie	 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 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 account with your back. A contrad much background within 8 works			
		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.			
		 You can instruct your Bank to refuse 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	Once you add a SEPA direct debit application to your requests you will		
		IT - Income Tax	be able to submit.		
		Status: N/A	Submit		
		Number : Creste >			
					=
		Employer (PAYE/PRSI) Status: N/A			
		Number :: Create >			
		VAT - Value Added Tax			
		Status: Active Number: 1234567a 1D Mandate: (12345			
		Next Debit Date: 24th December 2014 Last Updated: 1st December 2014			
Revenue Home ROS H	alo Evit Accessibility	Ealea ao Caailea - Caailea - Do-silo- Pi-	atement Certificate Policy Statement Privac	ny Dolicy Tarme & Conditions	
	- Con Accessionly	Louis as Gaeliye Cerumcation Practice St	outputer oncy statement Privat	-,	•
Figur	e 51: DDOL (Options Screen			
Click "Cancel	" under the	e VAT – Value Added Tax banne	r		
					*
	O OBA	The SEPA Direct Debit Guarantee • This is a guarantee provided by your Bank as a member of the Direct Debit Scheme, in which	Your Requests (0)		
	SEUA	Banks and Orginators of Direct Debits participate. • If you authorise payment by Direct Debit, then			
	UTA	 your Direct Debit Originator will notify you in advance of the amounts to be debited to your account. 			
	Single Euro Payments Area	 your Bank will accept and pay such debits, provided that your account has sufficient available funds. 			
	For information on DD	an and the second second			m
	For information on DD please see Revenue le	 If it is established that an unauthorised Direct Debit was charged to your account, you are guaranteed an inmediate refund by your Bain of the amount so charged where you billly. 			
	please set	 If it is established that an unauthorised Direct Debit was charged to your account, you are guaranteed an inmediate refund by your Basis of the anount so charged where you halfly your Basis, without used ealing on baccamp awake of the unauthorised Direct Debit, and any event in order than 13 methods after the date of debits of a lawlo. Direct Debit by your 			
	please set	 If it is satisfished that an unsubtorised Direct Debit was charged to your account, you are guaranteed as investigate refixed by your flaws of the association orthogen where you satisfy your flaws without notes debity on sectoming aware of the unsubtaness debits Debit, and any over inoi biter flaw 13 membre after the date of debiting of such Direct Debit do your account. As part of your rights, you are entitled to a refixed hom your taken under the terms and conditions of your agreement with you call and. 			
	please set	 If it is satisfished that an usual/torised Direct Debt was charged to your account, you are guaranteed as investigate refixed by your flaw, without soft and anount so or drarged where you satisfly your flaw, without network elivey non-second and an eliver soft and an eliver soft and an eliver soft and an eliver is and the soft and an eliver soft and an eliver			
	please set	 If it is instabilished that an unsubtorised Direct Debit was charged to your account, you are guaranteed an inmoduler refinal by your flaw in of the anisot to orthoged where you anis' your flaw in which unders debits unsuming waves or the unsubtained below flaw in an in- byour flaw in which unders debits unsuming waves or the unsubtained below flaw			
	please set	 If it is established that an unsubtorised Direct Debit was charged to your account, you are parameted as investigate refinal by your flaw of the aniout so charged where you infin's point flaw's which unders debits unlearing waves of the unsubtained balance and by or increase the provide the second of the aniout so charged where you wave any or the second balance that is not any or the unsubtained balance and by or increase the provide the second of the aniout so charged wave and by or increase the provide the second of the provide the second balance of the provide the			
	please set	 If is established that an unauthorised Direct Debt was changed to your account, you are pour darks without ones debuy not maken of the aniout so oftenged where you and/your darks without ones debuy not maken and the unauthore debt and the pour darks are the debt and the aniout so oftenged where you and the set of th	Once you and a SDM devot dear approximation to your requests you will be alter to subset.		
	please set	Tell is established that an insudionized Direct Debt insis charged to your account, you are poor dark in the insolit on otherged in your account, you are poor dark in the insolit on otherged interes you account, you are poor dark in the insolit on otherged interes are independent on the insolit one of the insol	application to your requests you will		
	please set	A fit is established that an unauthorised Direct Debit may charged to your account, you are provided in memory of the served or of angels infree you share you with a served to a transmission of the served or of angels infree you with the served or of angels infree you with the served or of angels of the served or of the served	application to your requests you will be able to submit.		
	please set	A fin is statistical that an instantion and Direct Debit insis charged to your account, you any subscripts a smeadule refeate by your data of the anisotic or direct Debit price data of the service of the strength of the st	application to your requests you will be able to submit.		
	please set	A fin is adatabated that an instantion and Direct Debit insis charged to your account, you ary an instantion of an inmediate reflexel by your data of the anisotic our direct Debit insist our operation of the transmission of the anisotic our direct Debit insist our operation of the transmission of the anisotic our direct Debit is your out and the second data interview and the second data insist in the second out operation of your appresent with your basis. A reflexed must be advected the your out and the second data interview a data in the second data in the second out and the second data. The reflexed Debit insist in the second data is debited within it is the second data in the second data. The reflexed data into reflexe was applied in the second data in the second data into review and out and the second data. The reflexed Debit is deared at present by writing in good these to research the second data into review and the second data into reflexed data into reflexe data. Better Debit Debit Debit Indirection in good time by writing the your Basis of the second at a great of the second at a great data into reflexed data. Debit Debit Debit Debit Debit Indirection in good time by writing in good These to reflexe Debit Debit	application to your requests you will be able to submit.		•
	please set	A fin is statistical that an instantion and Direct Debit insis charged to your account, you any subscripts a smeadule refeate by your data of the anisotic or direct Debit price data of the service of the strength of the st	application to your requests you will be able to submit.		•
	please set		application to your requests you will be able to submit.		•
	please set		application to your requests you will be able to submit.		•
	please set		application to your requests you will be able to submit.		•
	please set		application to your requests you will be able to submit.		
	please set	• If an adaption of the an analytic read Direct Debtit man charged to your accessor types and you accessor typ	application to your requests you will be able to submit.		
	please set	• If an adaption of the an analytic read Direct Debtit man charged to your accessor types and you accessor typ	application to your requests you will be able to submit.		
	please set	• If an adaption of the an analytic read Direct Debtit man charged to your accessor types and you accessor typ	application to your requests you will be able to submit.		
	please see Receival e	• If an adaption of the an analytic read Direct Debtit man charged to your accessor types and you accessor typ	application to your requests you will be able to submit.	y Patay Terms & Conditions	
Revenue Hame ROSH	Pressaint	<list-item><list-item><list-item><list-item><list-item><complex-block></complex-block></list-item></list-item></list-item></list-item></list-item>	application to your requests you will be able to submit.	y Paicy Terms & Conditions	
	Pressaint	• If an adaption of the an analytic read Direct Debtit man charged to your accessor types and you accessor typ	application to your requests you will be able to submit.	y Pasicy Terms & Conditions	
Figur	Received and Received and December of the second se	<list-item><list-item><list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	y Paloy Temp & Candidons	
Figur	Received and Received and December of the second se	<list-item><list-item><list-item><list-item><list-item><complex-block></complex-block></list-item></list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	y Pretoy Terms & Constions	
Figur	Received and Received and December of the second se	<list-item><list-item><list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	y Pretoy Terms & Conditions	
Figur	Received and Received and December of the second se	<list-item><list-item><list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	v Paicy Terms & Conditions	55
Figur	Received and Received and December of the second se	<list-item><list-item><list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	v Paicy Terms & Conditions	55
Figur	Received and Received and December of the second se	<list-item><list-item><list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	y Palicy Terms & Conditions	55
Figur	Received and Received and December of the second se	<list-item><list-item><list-item></list-item></list-item></list-item>	exect Certitute Policy Streevert Price	y Palicy Terms & Conditions	55

٢

SEPA Direc	Debit Online	
Single Euro Fayn Fyr offeren daw Branner ar		Your Requests (1) Velue Added Tax Action: Calor Number: Cancel
	SEPA Direct Debit Options IT - Income Tax Status INA Nember : Courte >	Once you add a SIDA deed dead application to your requests you will be able to subed.
	Employer (PAVE/PRSI) Status NA Bardat _{a 1} Course >	
	VXT - Value Added Tax Satata In your reports In Bandia Reet Death State: 245 December 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**.

Cancel V	alue Added Tax SEPA I	Direct Debit O	nline - :					
	For Cancellation							
	u are requesting to cancel this r noellation Reason * Please sele		vide a reason below.	<u> </u>				
							_	
Origi	nator I Debit Unit, Collector General, S	are held blocker - inte	Originator Nur EB12222300720					
_			HDR. 801222300729					
Car	ncel Mandate 4	IBAN I					^	
	IDAN IE ME	09	BIC	AIBKI				
	Remittance Details							
	Effective Bate of Cancell Amount to be debited ex	ach month	4900.00					
	Total Amount for the yea	87 	12900.00					
	January 1000.00	February 1000.00	March 1000.00	Apr8	May 1000.00	June 1990.00		
	July 1000.00	August 1000.00	September 1000.00	October 1000.00	November 1000.00	December 1993.92		
	1000.00							

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

56

2:

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

- Revert to standard filing pattern.
- Customer Deceased.

Revenue Caire ages Doration no Intel: Tare and Content	Mirrano	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE		-	1	
- Di	rect Debit	Instruction									
	ī	If you wish to revier Once your transact	whe details of this tra	nsaction click or dully transmitted	n and submit by entering y n the button marked Back. d you will be provided with ur records.						
5		Sign & S Certitica Enter Pa		Sign 8	O Hills						
				0%							
											-
Re	venue Home	105 Help Exit Acco	ssibility		Ex	las as Gaelge Certificati	on Practice Statement	Certificate Policy 5	tatement Privacy Pail	cy Terms & Condition	15

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

nue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE				ROS Help Exit
Direct Debit	- ROS Acknowled	gement								
	To file another Dir Please use the No	ed: Debit listhaction olok o flice Number bolow is a	a the Illy Services	box by clicking on the Rev 80. dence or inquiry relating to						
	Direct Debit Online	CANCEL MANDATE :	Action L-VM7	Statu Succe						
	To return to Ry S	ervices page click the OK	button		OK					
Revenue Home	RDS Help Dult Accel	sabilty		Eel	as as Gaeige Certificat	on Practice Stateme	nt Certificate Policy Sta	tement Privacy Pain	ty Terma & Cond	tern.
Fig	ure 56: R0	OS Acknow	/ledgen	nent Scree	n	0	-		-	5

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

Create a Variable Direct Debit Instruction for Employer Income Tax/PRSI/USC/LPT

Manage Bank Accounts

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 Transfer.



← Back

Variable Direct Debit

The Variable Direct Debit Scheme is for you if you wish to 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. The amount owed to Revenue at the time of payment will be based on the balance outstanding for the period in question and therefore may be variable. Learn more

Your Existing Mandates

You currently have no Variable Direct Debit mandates set up.

Create New Mandate →



Select "Create New Mandate"

Payments

← Back

Create Mandate

Select the registrations you would like to add to your mandate.

Add Registrations

	Тах Туре	Tax Number	Add to Mandate?
	Employer PAYE/PRSI		
			Next →
	Figure 60: Create Varial	ble Direct Debit screen	2 m
elect a	a Registration numbe	r from all available regist	ration numbers that can be selected for
ariabl	e Direct Debit		
lick "I	Next"		- C
			· · · · · · · · · · · · · · · · · · ·
			59

Create Mandate

Please enter your bank account details and read and accept the terms and conditions.

Bank Details

Name of Account Holder

Test

Address of Account Holder

Address Line 1

Test

Address Line 2

Test

Address Line 3

Test

Country

Ireland

Add Additional Account Holder Name and Address

Figure 61: Variable Direct Debit Bank Details page

~

BIC (optional)

aibkie2d IBAN ie19aibk

Originator Details

Originator

Direct Debit Unit, Collector General, Sarsfield House, Limerick

Originator Number

IE81ZZZ300729

Declarations

I declare that I authorise (A) the Revenue Commissioners to send instructions to my bank to debit my account and (B) my bank to debit my 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.



I confirm that this account can accept a Direct Debit.

I confirm that I have read and accept the terms and conditions. 7

Next→

Figure 62: Variable Direct Debit Bank Details screen expanded

Enter required details - Name, Address, BIC (optional) and IBAN

Tick the Declarations and click on "Next"

<u>Edit</u>

Create Mandate

Summary

Are these details correct?

Mandate Details

	Тах Туре	Tax Number	
	Employer PAYE/PRSI		
	Bank Details	Ed	it
1	Name of Account Hold Test Address of Account Ho Test, Test, Test, Ireland BIC		
	aibkie2d IBAN ie19aibk		
	You will receive a notifica	tion with the date of your first payment when your application has been submitted. l be deducted on the third last working day of every month.	
A		all of the details that were entered will be displayed	
			62

You will receive a notification with the date of your first payment when your application has been submitted. Subsequent payments will be deducted on the third last working day of every month.

Declarations

- I declare that I authorise (A) the Revenue Commissioners to send instructions to my bank to debit my account and (B) my bank to debit my 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.
 - I confirm that this account can accept a Direct Debit.
 - I confirm that I have read and accept the terms and conditions.

ign & Submit Certificate		0	
Enter Password		1 Help	
Enter Password	•••••		
		Sign & Submit	
	09	%	
Figure 65: Variable	e Direct Debit Sign and Sub	mit screen	
			3
user must "Sign an d	a suomit		



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.

TAXHEAD

PERIOD

RECEIPT No.

DATE

Employer Income Tax/PRSI/USC/LPT

The payment has been cancelled on your account with the Revenue Commissioners and any payment notice that issued in respect of it should be disregarded.

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