

VAT and Employer Income Tax/PRSI/USC/LPT

Direct Debit Guidelines

This manual was updated January 2022

Please consult the [COVID-19 pages on the Revenue website](#) for further information in relation to the subject matter of this manual

Table of Contents

1.	Scope	3
2.	Purpose.....	3
3.	Introduction.....	3
4.	SEPA Monthly Direct Debit Scheme	4
5.	Summary.....	4
6.	Variable Direct Debit for Employer Income Tax/PRSI/USC/LPT.....	6
7.	Fixed Direct Debit overpayments for Employer Income Tax/PRSI/USC/LPT	6
8.	Process – Using Direct Debit Online (DDOL).....	6
9.	Validation rules – Create a Direct Debit Instruction/Mandate.....	7
10.	Proposed Monthly amount of Direct Debit for VAT and Employer Income Tax/PRSI/USC/LPT.....	7
11.	Process – Amend and Cancel Functions	8
12.	Unpays.....	8
13.	Seasonal Business.....	9
	Appendix 1 – Terms and Conditions.....	10
	Appendix 2 – SEPA Monthly Direct Debit Legal Text	10
	Appendix 3 - Balloon Payments.....	11
	Appendix 4 - Direct Debit Schedules and Parameters	12
	Appendix 5 - ROS User Procedures.....	12

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 self-managing 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 [SEPA Monthly Direct Debit](#), 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 [European Payments Council](#) website.

5. Summary

The [Direct Debit Scheme](#) 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 [ROS](#). Direct Debit Online (DDOL) will allow customers or their agents to **Create/Amend/Cancel** a monthly Direct Debit. For the online guide, please see [ROS User Procedures](#). Once online, customers must confirm that they agree to the [Terms and Conditions](#) 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 [Section 6](#) of these guidelines. The criteria for applying for the Fixed Direct Debit option does not apply for the Variable Direct Debit option.

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[...]

Applications to avail of the Fixed Direct Debit Scheme are confined to customers with bi-monthly 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.

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[...]

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

Where insufficient amounts are paid by Direct Debit for VAT and there is a balance of tax payable at the end of the accounting year, interest is payable if the balance is not paid by the due date. In addition, if the amount due 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.

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[...]

NOTE: Direct Debits payments can only be deducted from a bank and bank account that is [SEPA](#) 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 the employer's permission to request the value of the monthly liability. Since 2019, a Revenue Payroll Notification (RPN) replaced the current tax credit certificate (P2C). The RPN provides the employer with the necessary information to deduct the correct amount of Income Tax, USC & LPT from the employee.

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.

7. 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.

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[...]

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 Debit](#) date:

TAXHEAD	CONDITION
VAT	Bi-Monthly customer: First available month for debit is always the next available even month, provided the VAT 3 has not already issued for the bi-monthly period in which they are applying.
	Tri-Annual customer: First available month will be February, June or October following the current simplified filing period.
	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.
Employer Income Tax/PRSI/USC/LPT	Monthly Filers: First available month is the next debit date available.
	Quarterly Filers: First available months will be February, May, August or November following the current simplified filing period.
	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 [Direct Debit](#) 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 [Terms and Conditions](#).

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 the employer's permission to request the value of the monthly liability. Since 2019, a Revenue Payroll Notification (RPN) replaced the tax credit certificate (P2C). The RPN provides the employer with the necessary information to deduct the correct amount of Income Tax, USC & LPT from the employee.

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[...]

In the majority of instances, the customer will opt to pay the same amount each month. However, where the customer's business is seasonal, the customer will be able to select up to three months to permanently exclude and/or permanently reduce the monthly payment. Please see [Seasonal Business](#) 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 [Direct Debit](#) payment up to a maximum of three months in an annual period.

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

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

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[...]

12. Unpaid

The customer's bank may return a [Direct Debit](#) Instruction to Revenue marked "unpaid" for a number of reasons.

An [automated letter](#) 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.

[...]

A more recent version of this manual is available.

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.

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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**.

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.

A more recent version of this manual is available.

Create a Direct Debit Instruction for Current Taxes

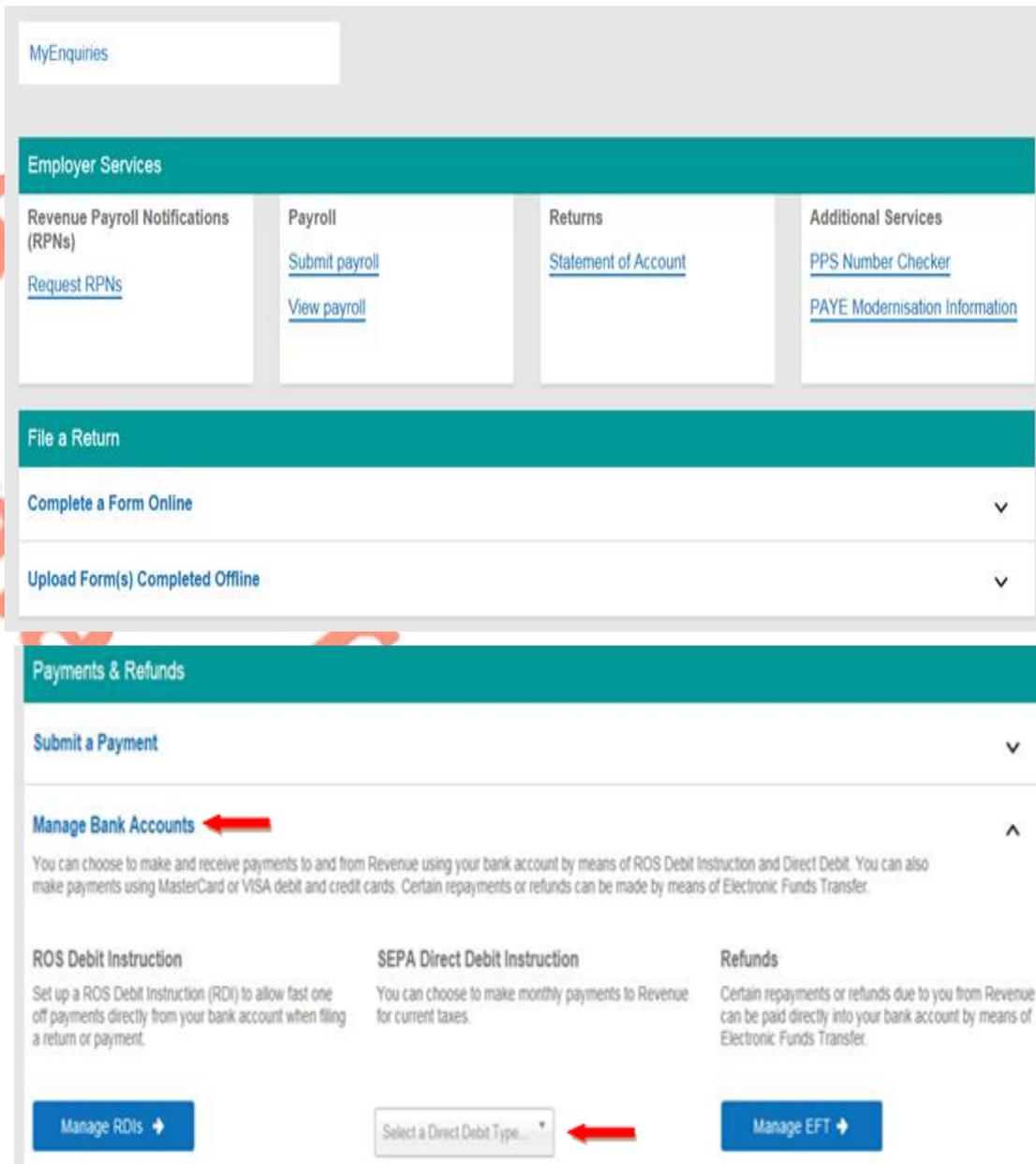


Figure 1: Ros My Services Screen
Click **“Manage Bank Accounts”**.
Click **“Select a Direct Debit Type”**.

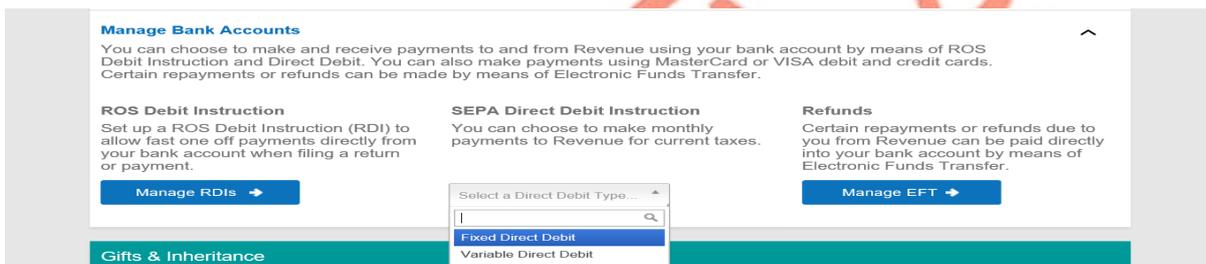


Figure 2: ROS My Services screens expanded

Select “Fixed Direct Debit” and then click on “Manage Direct Debits”.

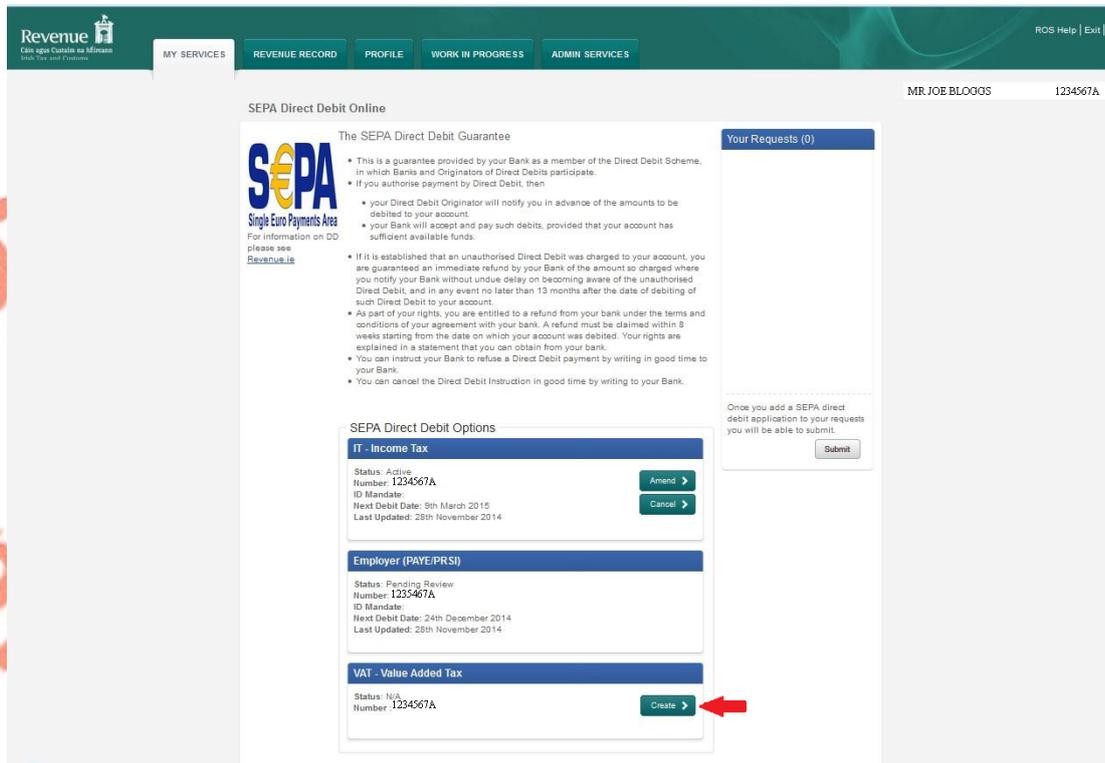


Figure 3: DDOL Options Screen

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**.

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Toll Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

MR JOE BLOGGS 1234567A

SEPA Direct Debit Online

Create VAT Direct Debit * Denotes a required field

Declaration

By Ticking on this box I am agreeing to the terms and conditions. *
The SEPA Direct Debit Online terms and conditions can be found on [Revenue.ie](#)

Originator Details

Originator Direct Debit Unit, Collector General, Sarsfield House, Limerick

Originator Number IE81ZZZ300729

Customer Details

Name MR JOE BLOGGS

VAT Registration Number 1234567A

Phone

Cancel Next

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Figure 4: Customer Details Screen

Ticking the box to agree to the [Terms and Conditions](#) 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**.

Bank Details Screen

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SEPA Direct Debit Online

Create VAT Direct Debit * Denotes a required field

Payment Management
Alternatively, to add an existing Mandate or to split the remittance across multiple separate bank accounts please click the Manage button. Manage

Bank Details

Name of Financial Institution *

Address of Financial Institution *

IBAN *

BIC *

Name of Account Holder *

Address of Account Holder *

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

Cancel Back Next

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The "Manage" option enables you to add additional bank accounts to an existing mandate

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

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, [see example](#).

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.

DDOL Options Screen with item in “Your Requests”

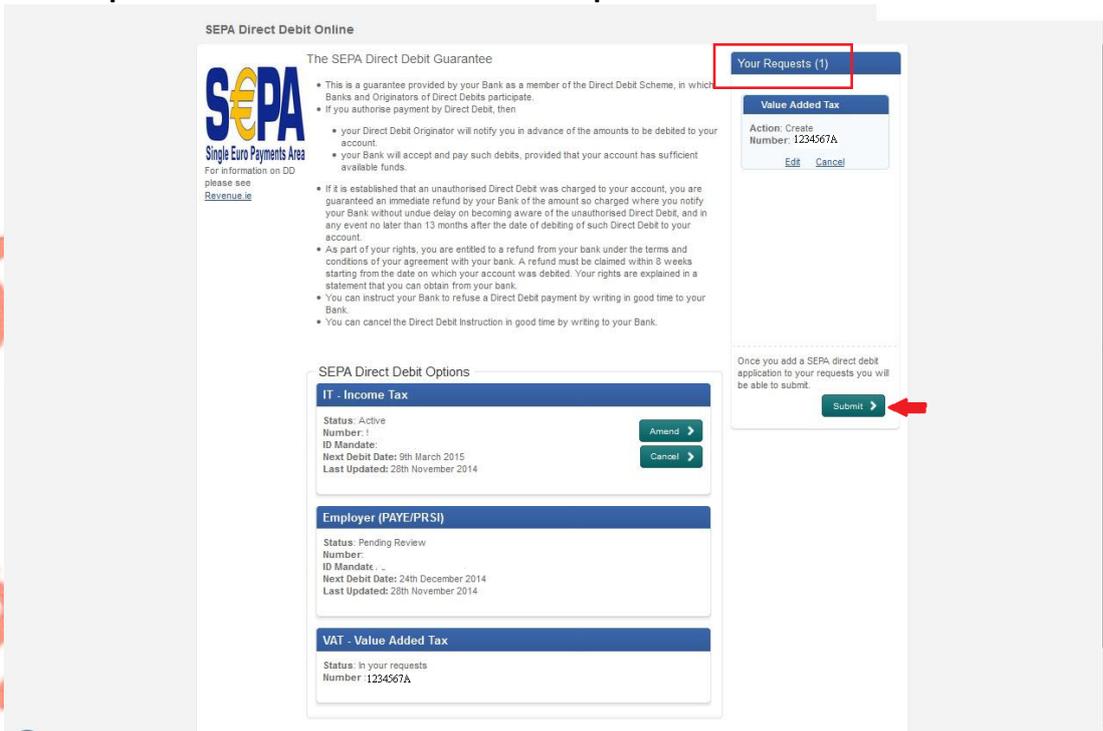


Figure 7: DDOL Options Screen with item in "Your Requests"

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.

Summary Screen

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MR. JOE BLOGGS 1234567A

Summary

Create Value Added Tax SEPA Direct Debit Online - 1234567A MR. JOE BLOGGS 1234567A

Originator: Direct Debit Unit, Collector General, Sarsfield House, Limerick
Originator Number: IE61ZZ300729

Estimated liability for the tax year: 12000.00
Is the nature of your business seasonal: No

Create New Mandate - IBAN IE [input] BIC [input]

Remittance Details

Date of first Debit: 26/06/2014
Subsequent Direct Debit payments will be deducted on the third last working day of every month.

Amount to be debited each month: 1000.00
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 required on the account? No

Financial Institution	Account Holder
Name: test	Name: tester
Address: address1, address2, address3	Address: address4, address5, address6
	Postal Code:
	Country: Ireland

Back Next

Figure 8: Screen Summary

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

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

Sign and Submit Screen

Information

If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate: [Help](#)

Enter Password:

0%

Figure 9: Sign and Submit Screen

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

ROS Acknowledgement Screen

Direct Debit - ROS Acknowledgement

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. To file another Direct Debit Instruction click on the My Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number: **123456789 K**

Direct Debit Online Summary:

Action	Status	
CREATE MANDATE - VAT	For Review	Your request is under review and a decision will issue shortly.

To return to My Services page click the OK button

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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.

ROS Inbox

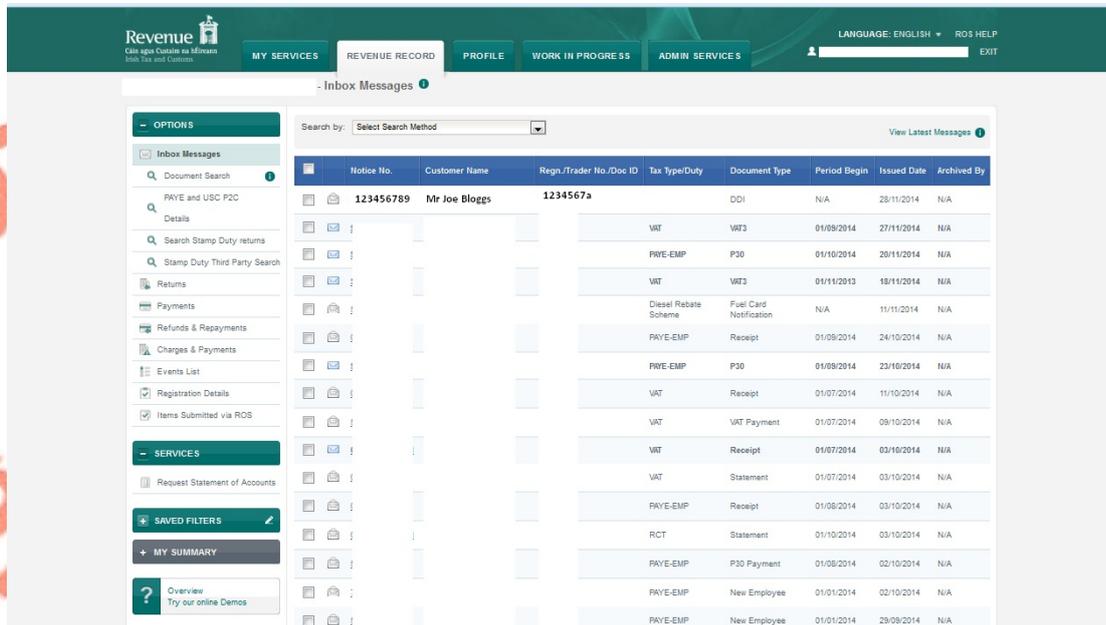


Figure 11: ROS Inbox Screen

Click the “**Notice Number**” to view a summary of the application (below).

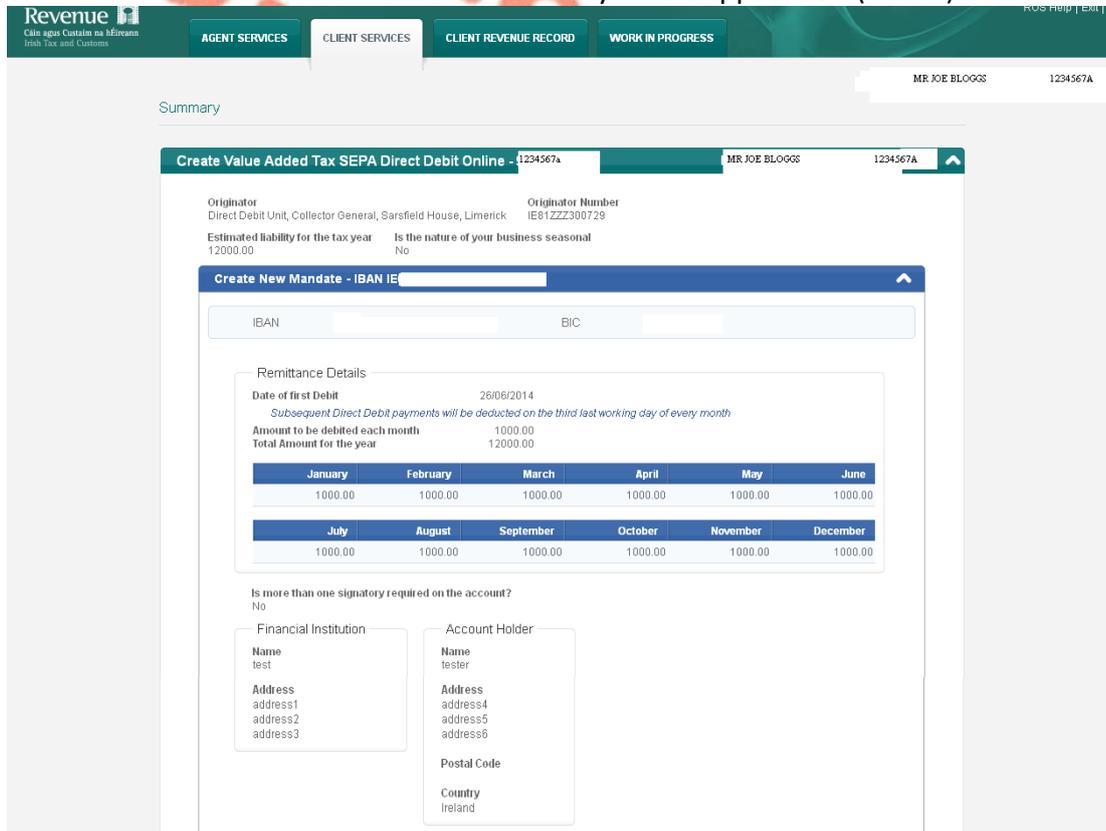


Figure 12: Application Summary Screen

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.

A more recent version of this manual is available.

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 [Remittance Details Screen](#). For example, the customer does not trade for the months December and January so may opt to pay the annual liability over the remaining ten months of the year. The **“Reduce”** checkbox will allow the customer to select up to three months to permanently reduce the amount they pay per month. In order to create this Direct Debit Instruction/Mandate, the customer should work through the same screens as outlined in the **“Create”** example above and on entering the **Remittance Details Screen**, should opt for **“Yes”** in the field **“Is the nature of your business seasonal”**. Step by step instructions are outlined below.

ROS – My Services Page

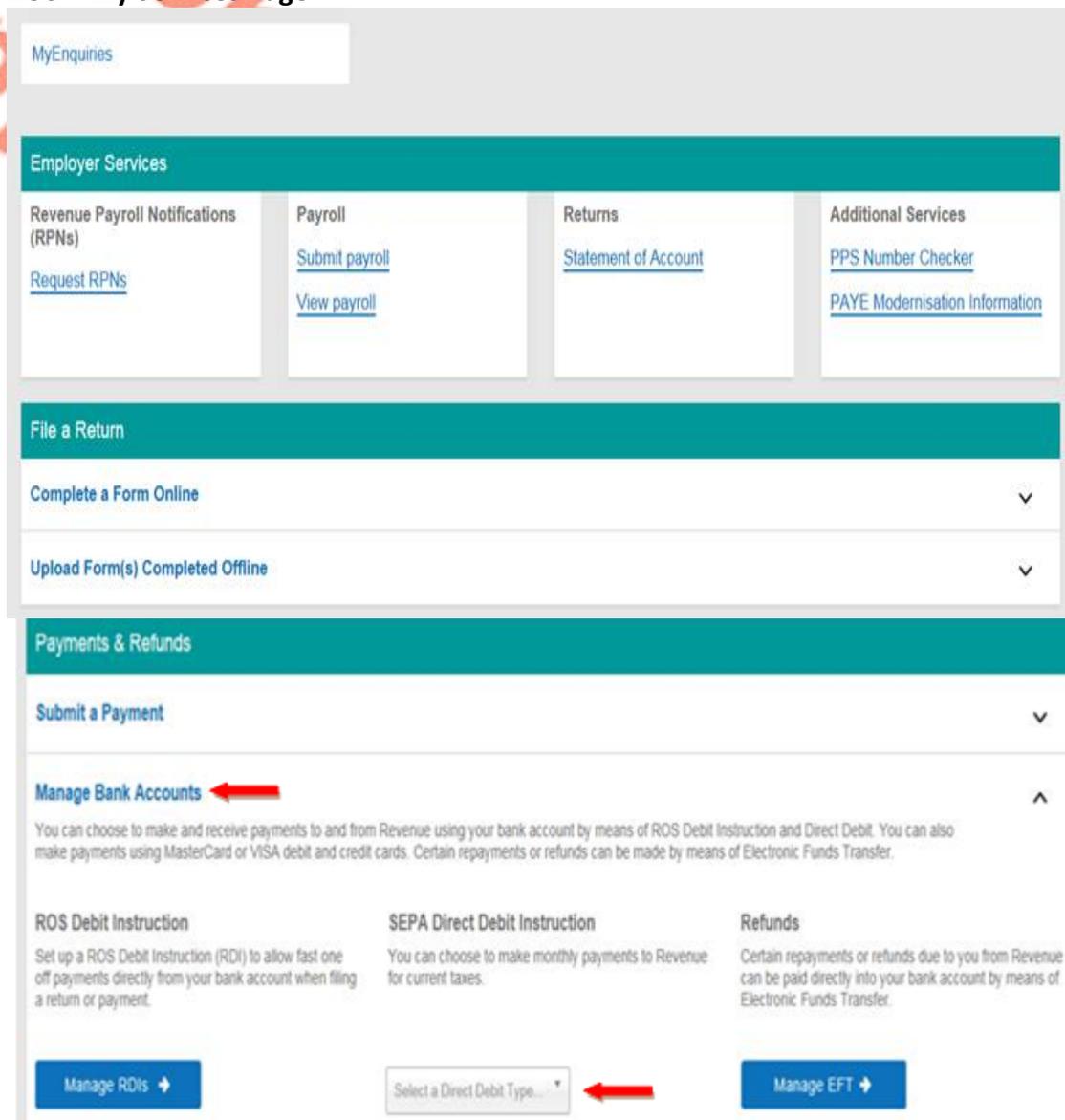


Figure 13: ROS- My Services Page

Click **“Manage Bank Accounts”**.
 Click **“Select a Direct Debit Type”**

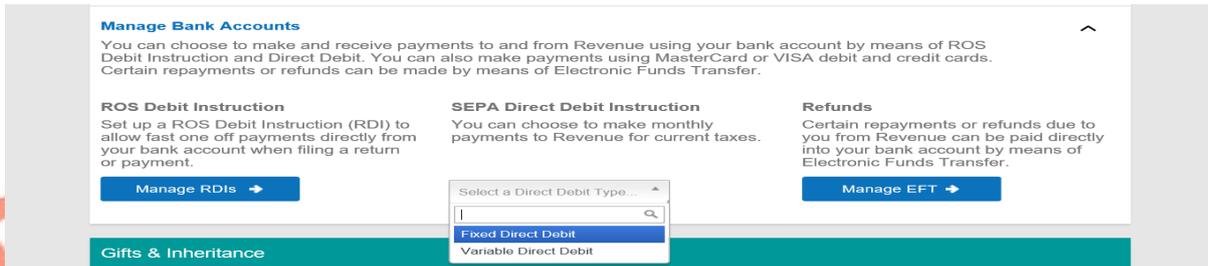


Figure 14: ROS My Services Page Expanded

Select ‘Fixed Direct Debit’ or ‘Variable Direct Debit’ and then click **“Manage Direct Debits”**.

DDOL Options Screen

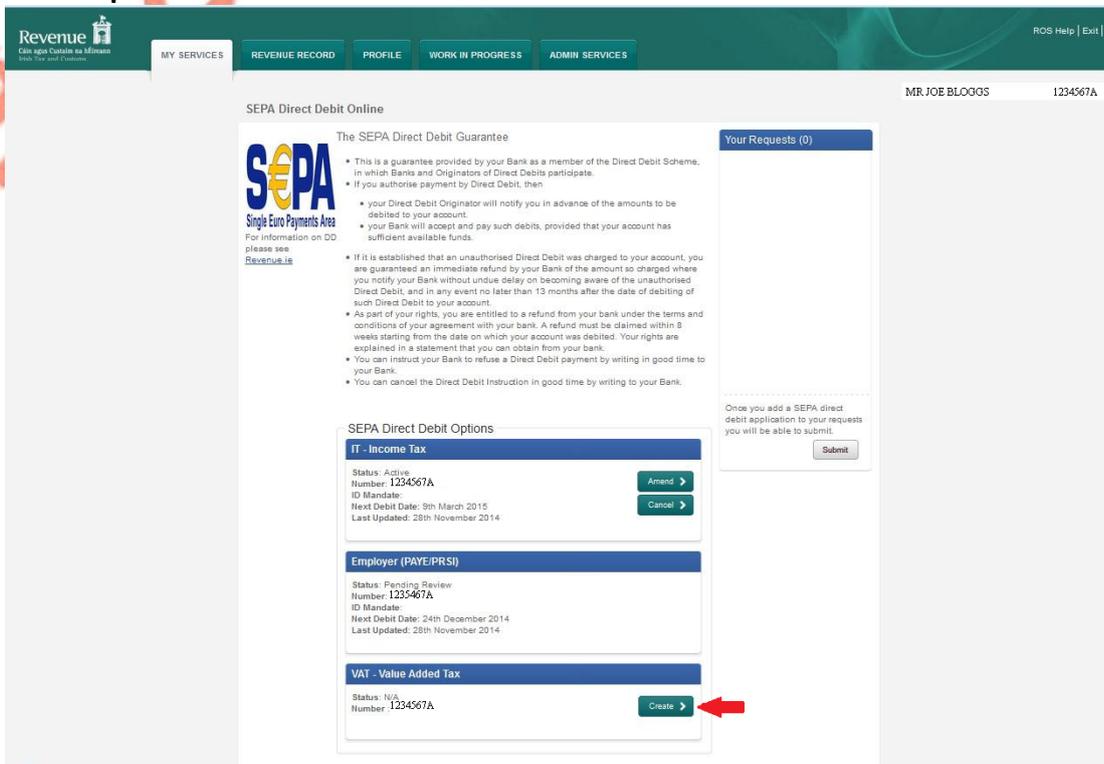


Figure 15: DDOL Options Screen

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

Customer Details Screen

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SEPA Direct Debit Online

Create VAT Direct Debit * Denotes a required field

Declaration

By Ticking on this box I am agreeing to the terms and conditions. *
The SEPA Direct Debit Online terms and conditions can be found on [Revenue.ie](#)

Originator Details

Originator Direct Debit Unit, Collector General, Sarsfield House, Limerick

Originator Number IE81ZZZ300729

Customer Details

Name MR JOE BLOGGS

VAT Registration Number 1234567A

Phone

X Cancel Next >

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 16: Customer Details Screen

Ticking the box to agree to the [Terms and Conditions](#) 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 “**Cancel**” button brings the customer back to the **DDOL Options Screen**.

Bank Details Screen

Revenue SEPA Direct Debit Online

CLIENT SERVICES

SEPA Direct Debit Online

Create VAT Direct Debit * Denotes a required field

Payment Management

Alternatively, to add an existing Mandate or to split the remittance across multiple separate bank accounts please click the Manage button. [Manage](#)

Bank Details

Name of Financial Institution *

Address of Financial Institution *

IBAN *

BIC *

Name of Account Holder *

Address of Account Holder *

Postal Code

Country

Is more than one signatory required on the account? * Yes No

Confirm if account can accept a Direct Debit * Yes No

[Cancel](#) [Back](#) [Next](#)

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The "Manage" option enables you to add additional bank accounts to an existing mandate

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.

DDOL Remittance Details Screen – Seasonal

SEPA Direct Debit Online

Create VAT Direct Debit * Denotes a required field

Remittance Details

Estimated liability for the tax year * 12000.00 ⓘ

Is the nature of your business seasonal * Yes No ⓘ ←

Remittance Frequency - IBAN IE:

Amount to be debited each month * 1100.00 ⓘ

Total Amount for the year 13200.00 ⓘ

	Reduce ⓘ	Exclude ⓘ	
January	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
February	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
March	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
April	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
May	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
June	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
July	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
August	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
September	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
October	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
November	<input type="checkbox"/>	<input type="checkbox"/>	1100.00
December	<input type="checkbox"/>	<input type="checkbox"/>	1100.00

Cancel Calculate Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 18: DDOL Remittance Details Screen – Seasonal

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

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

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

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

Clicking **“Cancel”** brings the customer back to the **Bank Details Screen** without validation.

Clicking on **“Back”** brings the customer back to the previous screen.

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

DDOL Options Screen with item in “Your Requests” field

SEPA Direct Debit Online

The SEPA Direct Debit Guarantee

SEPA
Single Euro Payments Area

For information on DD please see [Revenue.ie](#)

- 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 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 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

IT - Income Tax

Status: Active
Number: 1
ID Mandate: -
Next Debit Date: 9th March 2015
Last Updated: 28th November 2014

Employer (PAYE/PRSI)

Status: Pending Review
Number: -
ID Mandate: -
Next Debit Date: 24th December 2014
Last Updated: 28th November 2014

VAT - Value Added Tax

Status: In your requests
Number: 1234567A

Your Requests (1)

Value Added Tax

Action: Create
Number: 1234567A

Edit Cancel

Once you add a SEPA direct debit application to your requests you will be able to submit.

Submit

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.

Summary Screen

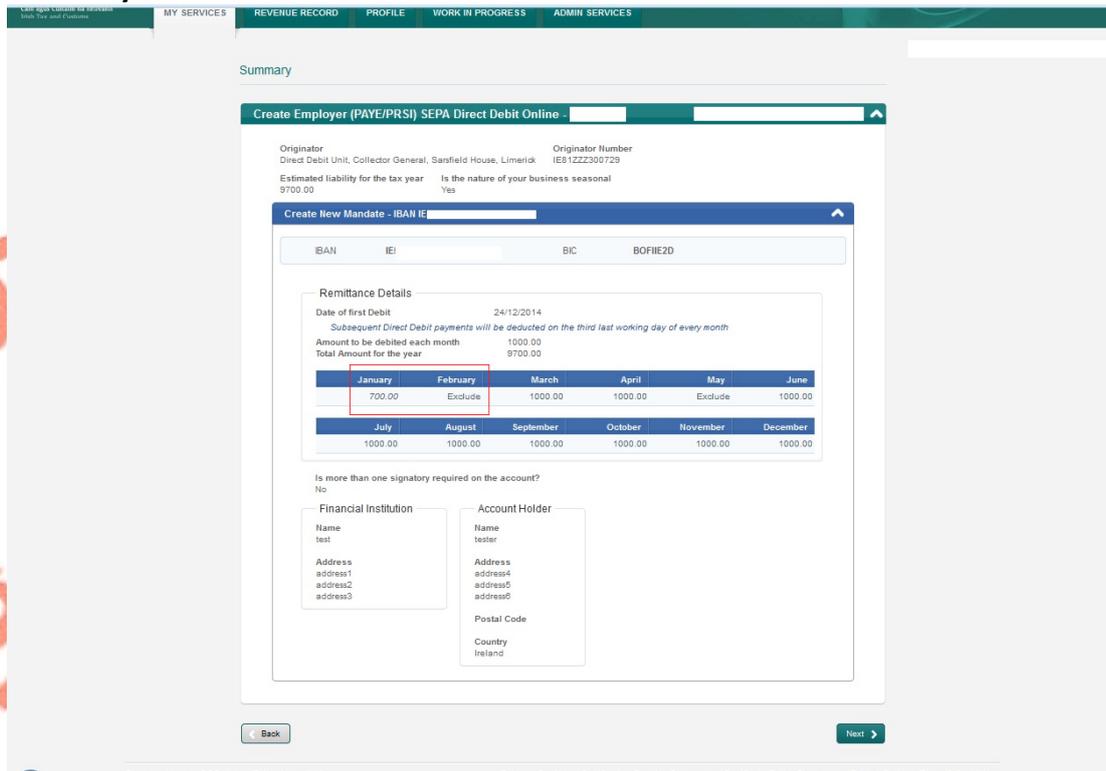


Figure 20: Screen Summary

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

Information

If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

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

Direct Debit - ROS Acknowledgement

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. To file another Direct Debit Instruction click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number: 123456789A

Direct Debit Online Summary:

Action	Status
CREATE MANDATE 1234567A - Employer/PRSI	For Review

Your request is under review and a decision will issue shortly.

To return to My Services page click the OK button

Revenue Home | ROS Help | 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.

Status will display as **Success** if application is successful.

Create a Direct Debit Instruction for Current Taxes using Manage Mandate

DDOL Options Screen

The screenshot shows the Revenue DDOL Options Screen. At the top, there is a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area is titled 'SEPA Direct Debit Online' and includes a 'SEPA Single Euro Payments Area' logo and a list of bullet points explaining the SEPA Direct Debit Guarantee. Below this, there are three sections for 'SEPA Direct Debit Options':

- IT - Income Tax**: Status: N/A, Mandate: . [Create]
- Employer (PAYE/PRSI)**: Status: N/A, Mandate: . [Create] (This 'Create' button is highlighted with a red box in the image.)
- VAT - Value Added Tax**: Status: I-Active, Mandate: J234567A [Create]

On the right side, there is a 'Your Requests (0)' section with a 'Submit' button and a note: 'Once you add a SEPA direct debit application to your requests you will be able to submit.'

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

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Figure 24: Customer Details Screen

Ticking the box to agree to the [Terms and Conditions](#) 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**.

Bank Details Screen with Payment Management Option

Revenue
Cala agairt Cearta na Míneora
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

SEPA Direct Debit Online

Create Employer (PAYE/PRSI) Direct Debit * Denotes a required field

Payment Management

Alternatively, to add an existing Mandate or to split the remittance across multiple separate bank accounts please click the Manage button.

Manage

Bank Details

Name of Financial Institution *

Address of Financial Institution *

IBAN *

BIC *

Name of Account Holder *

Address of Account Holder *

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

Cancel Back Next

Revenue Home ROS Help Exit Accessibility Eolais ar Oaifeá Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

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.

Manage Mandate Screen

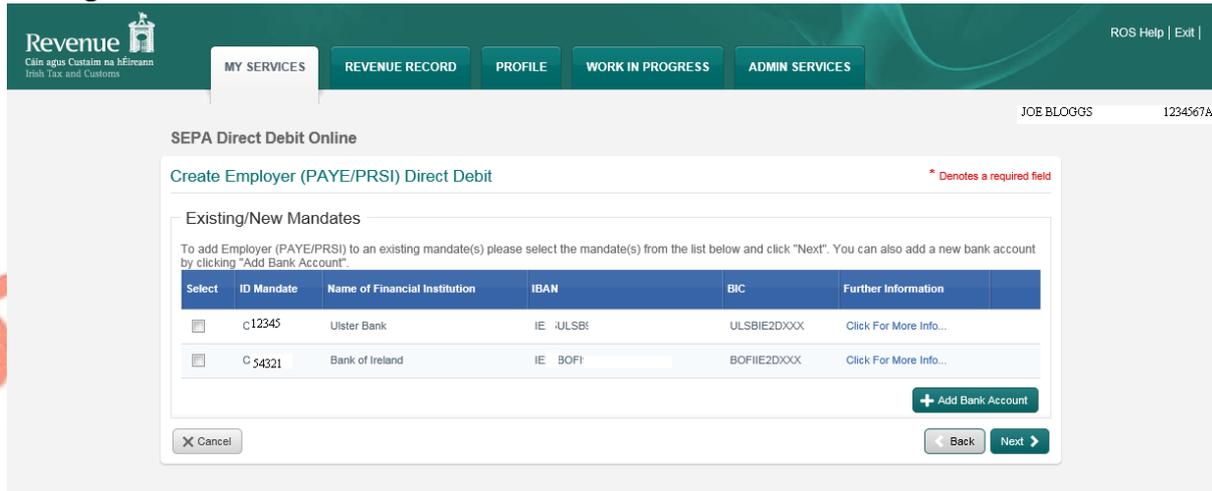


Figure 26: Manage Mandate Screen

In this screen, the customer selects an existing VAT mandate to which Employer Income Tax/PRSI/USC/LPT is to be added. Click “Next” to proceed to the **Remittance Details Screen**.

Remittance Details Screen

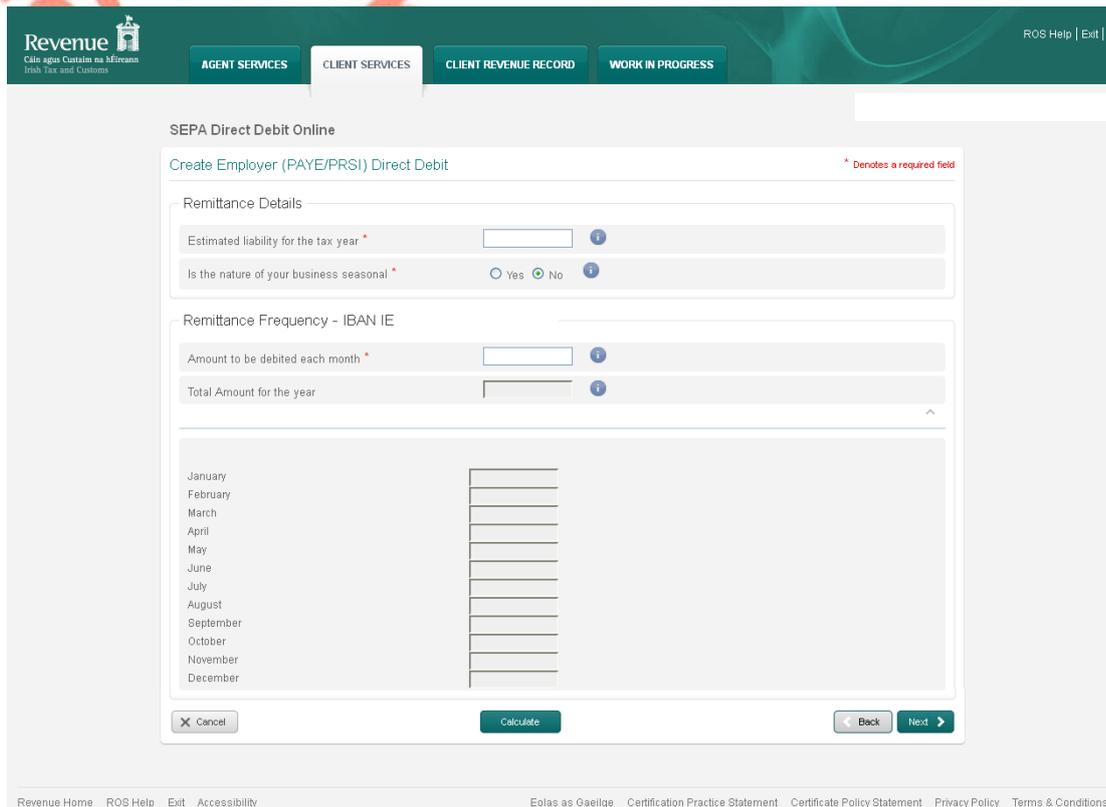


Figure 27: Remittance Details Screen

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.

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

The screenshot displays the Revenue website interface for the SEPA Direct Debit Online (DDOL) Options Screen. The page title is "SEPA Direct Debit Online". The main content area is titled "The SEPA Direct Debit Guarantee" and lists several bullet points regarding the guarantee. Below this, there are three sections for "SEPA Direct Debit Options":

- IT - Income Tax**: Status: N/A, Number: [empty], with a "Create" button.
- Employer (PAYE/PRSI)**: Status: In your requests, Number: [empty], with a "Create" button.
- VAT - Value Added Tax**: Status: N/A, Number: [empty], with a "Create" button.

On the right side of the screen, there is a "Your Requests (1)" section. It contains a table with the following details:

Employer (PAYE/PRSI)	
Action:	Create
Number:	[empty]
[Edit] [Cancel]	

Below the table, there is a "Submit" button with a right-pointing arrow. A red arrow points to this button. The text below the button reads: "Once you add a SEPA direct debit application to your requests you will be able to submit."

Figure 28: DDOL Options Screen with "Your Requests field"

Click **“Submit”** to proceed to the **Summary Screen**.

In the **“Your Requests”** field, the customer has the option to **“Edit”** or **“Cancel”** any amendments made.

Summary Screen

Revenue
Take your Control to the Max
With Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

Summary

Create Employer (PAYE/PRSI) SEPA Direct Debit Online -

Originator: Direct Debit Unit, Collector General, Sarsfield House, Limerick
Originator Number: IE91222398719

Estimated liability for the tax year: 12000.00
Is the nature of your business seasonal? No

Create New Mandate - IBAN | BIC

Remittance Details

Date of first Debit: 29/09/2014
Subsequent Direct Debit payments will be deducted on the 1st/last working day of every month

Amount to be debited each month: 1000.00
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 required on the account? No

Financial Institution

Name: test
Address: address1, address2, address3

Account Holder

Name: test
Address: address4, address5, address6
Postal Code:
Country: Ireland

Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

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

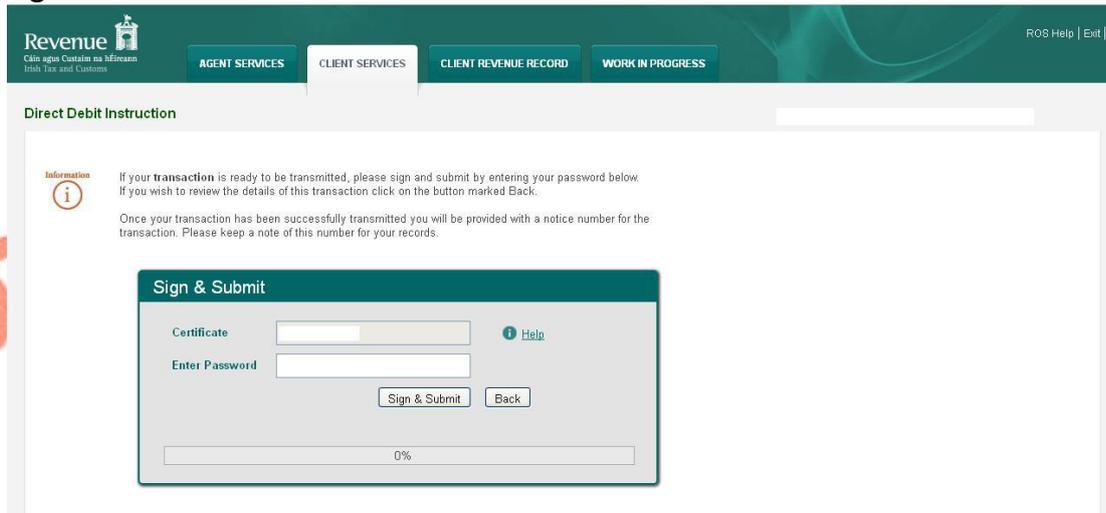


Figure 30: Sign and Submit Screen

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

ROS Acknowledgement Screen

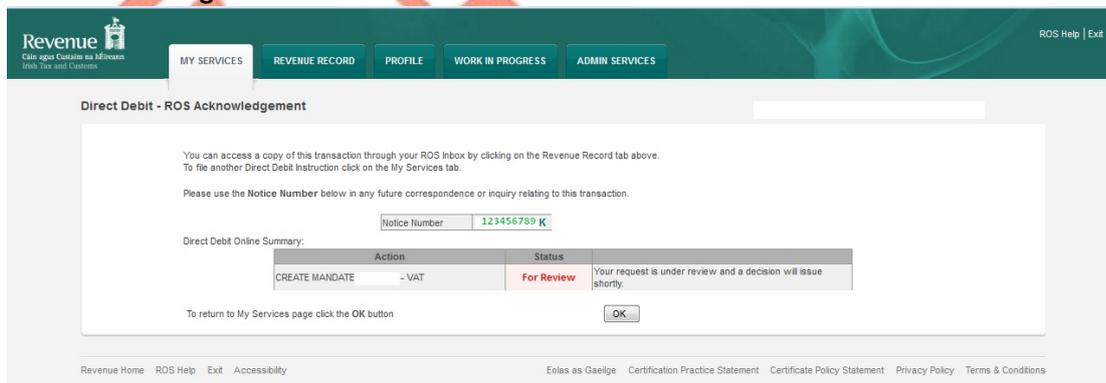


Figure 31: ROS Acknowledgement Screen

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

SEPA
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 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 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

IT - Income Tax

Status: Active
Number: .
ID Mandate: .
Next Debit Date: 9th February 2015
Last Updated: 1st December 2014

Employer (PAYE/PRSI)

Status: Active
Number: 1234567a
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

Your Requests (0)

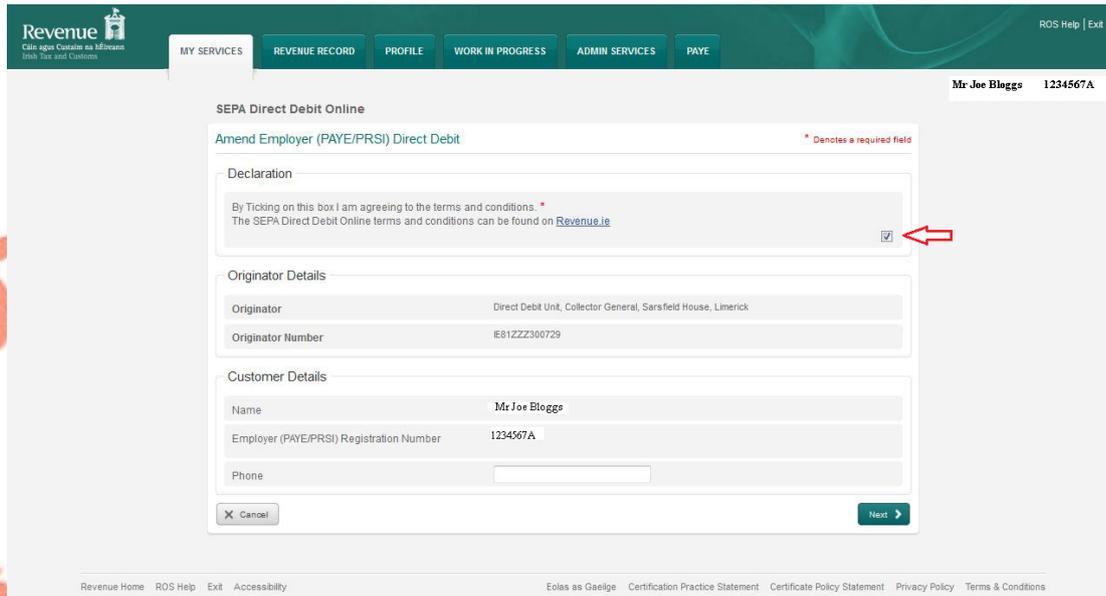
Once you add a SEPA direct debit application to your requests you will be able to submit.

Submit

Figure 32: DDOL Options Screen

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

Customer Details Screen



The screenshot shows the 'Amend Employer (PAYE/PRSI) Direct Debit' screen on the Revenue website. The page is titled 'SEPA Direct Debit Online' and includes a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', 'ADMIN SERVICES', and 'PAYE'. The user is identified as 'Mr Joe Bloggs' with registration number '1234567A'. The main content area is divided into three sections: 'Declaration', 'Originator Details', and 'Customer Details'. The 'Declaration' section contains a text box with the text 'By Ticking on this box I am agreeing to the terms and conditions. * The SEPA Direct Debit Online terms and conditions can be found on [Revenue.ie](#)' and a checked checkbox. A red arrow points to the checked checkbox. The 'Originator Details' section shows 'Originator' as 'Direct Debit Unit, Collector General, Sarsfield House, Limerick' and 'Originator Number' as 'E61ZZZ300729'. The 'Customer Details' section shows 'Name' as 'Mr Joe Bloggs', 'Employer (PAYE/PRSI) Registration Number' as '1234567A', and 'Phone' as an empty field. There are 'Cancel' and 'Next' buttons at the bottom of the form.

Figure 33: Customer Details Screen

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

Ticking the box to agree to the [Terms and Conditions](#) 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).

Bank Details Screen

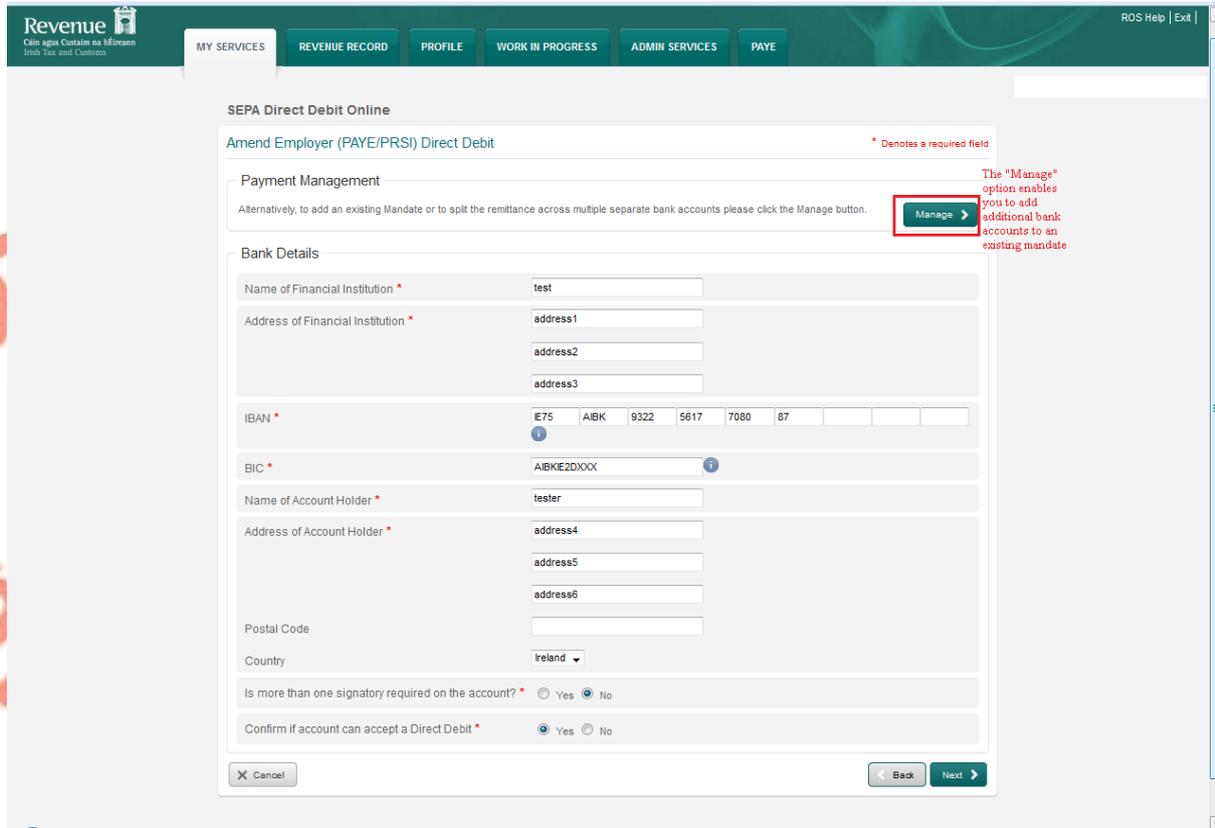


Figure 34: Bank Details Screen

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

SEPA Direct Debit Online

Amend Employer (PAYE/PRSI) Direct Debit

Remittance Details

Estimated liability for the tax year * 12000.00

Is the nature of your business seasonal * Yes No

Remittance Frequency - Mandate ID C (IBAN IE AIBK)

Amount to be debited for remaining months this year * 1000.00

Total Amount for the year 12000.00

	Reduce	Suspend	Exclude	
January	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
February	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
March	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
April	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
May	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
June	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
July	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
October	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
November	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00
December	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1000.00

Buttons: Cancel, Calculate, Back, Next

Figure 35: Remittance Details Screen

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 [example](#) 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.

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

The screenshot displays the SEPA Direct Debit Online interface. The main content area is titled "The SEPA Direct Debit Guarantee" and lists several bullet points regarding the guarantee. Below this, there are three sections for "SEPA Direct Debit Options":

- IT - Income Tax:** Status: Active, Number: 1234567A, ID Mandate: [redacted], Next Debit Date: 5th February 2015, Last Updated: 1st December 2014. Buttons: Amend, Cancel.
- Employer (PAYE/PRSI):** Status: In your requests, Number: 1234567A, ID Mandate: [redacted], Next Debit Date: 24th December 2014, Last Updated: 1st December 2014.
- VAT - Value Added Tax:** Status: Active, Number: 1234567A, ID Mandate: [redacted], Next Debit Date: 24th December 2014, Last Updated: 1st December 2014. Buttons: Amend, Cancel.

On the right side, there is a "Your Requests (1)" section. It shows an "Employer (PAYE/PRSI)" request with the action "Amend" and number "1234567A". Below this, there is a "Submit" button with a red arrow pointing to it. A note below the "Submit" button states: "Once you add a SEPA direct debit application to your requests you will be able to submit."

Figure 36: DDOL Options Screen with "Your Requests" filed

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

Summary Screen

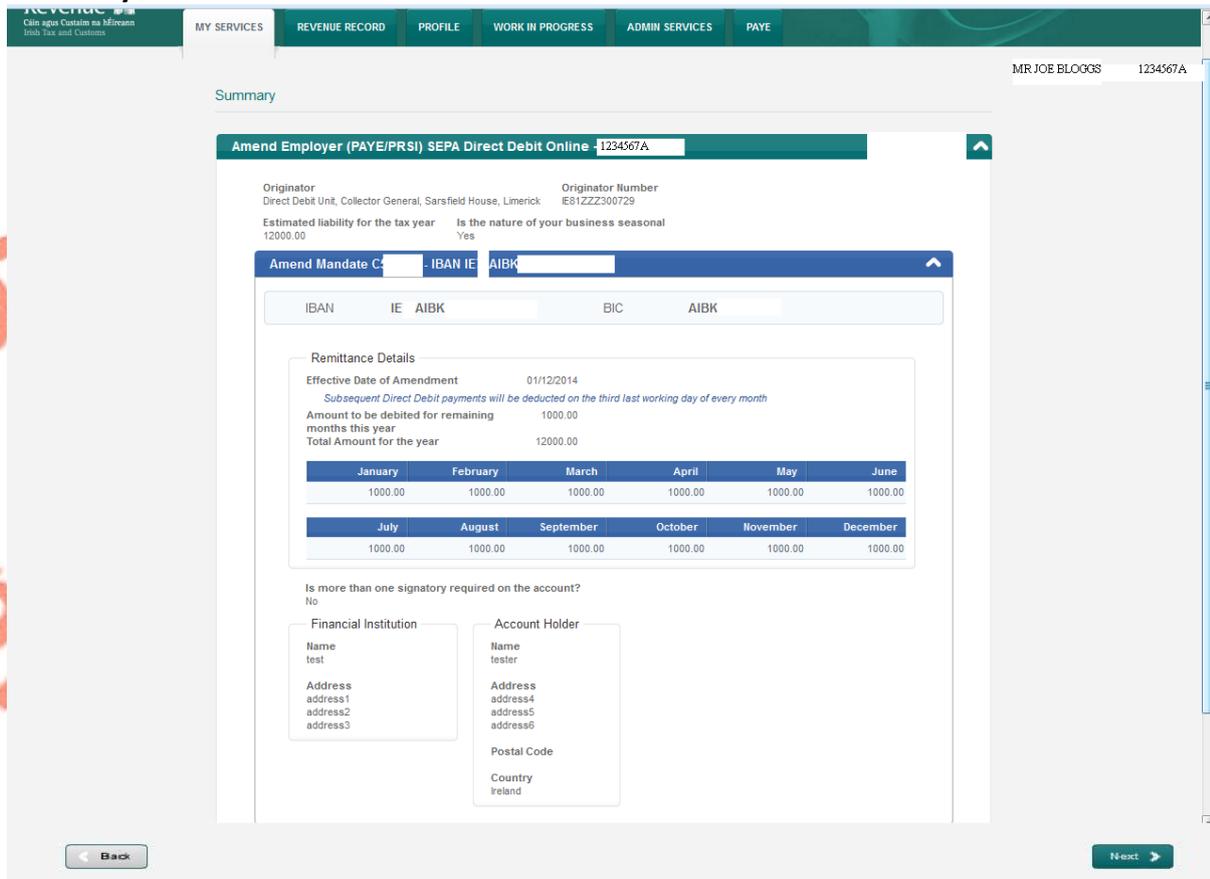


Figure 37: Summary Screen

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

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

Sign and Submit Screen

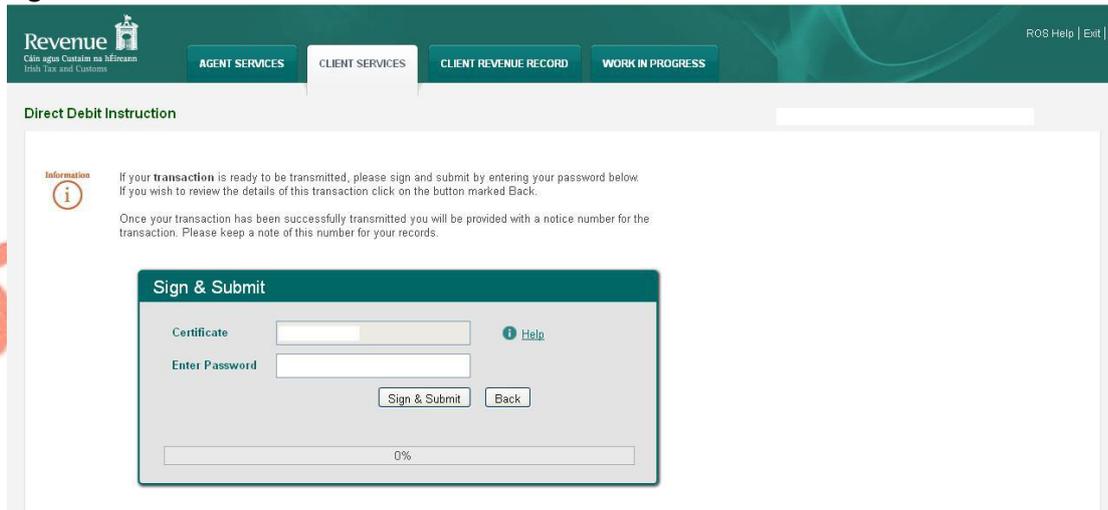


Figure 38: Sign and Submit Screen

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

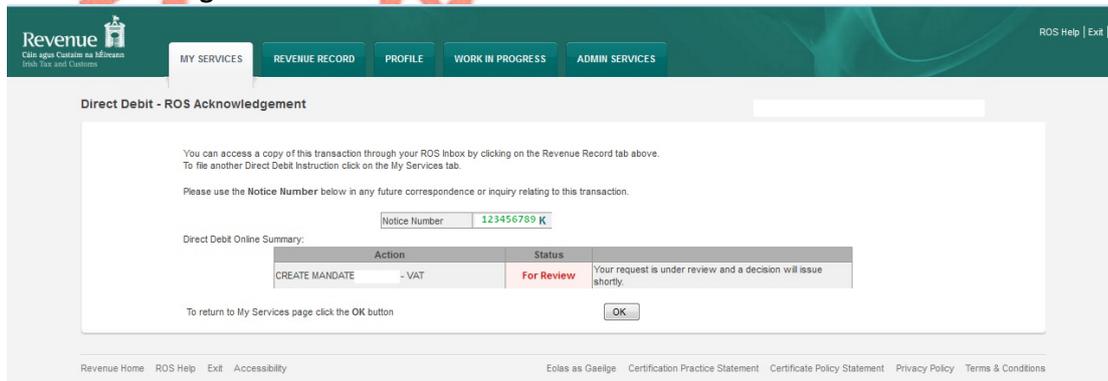


Figure 39: Ros Acknowledgement Screen

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

Revenue
Cuidir agus Cuidiú do Ardánas
Help, Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES PAYE

ROS Help | Exit |

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 and conditions. *
The SEPA Direct Debit Online terms and conditions can be found on [Revenue.ie](#)

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

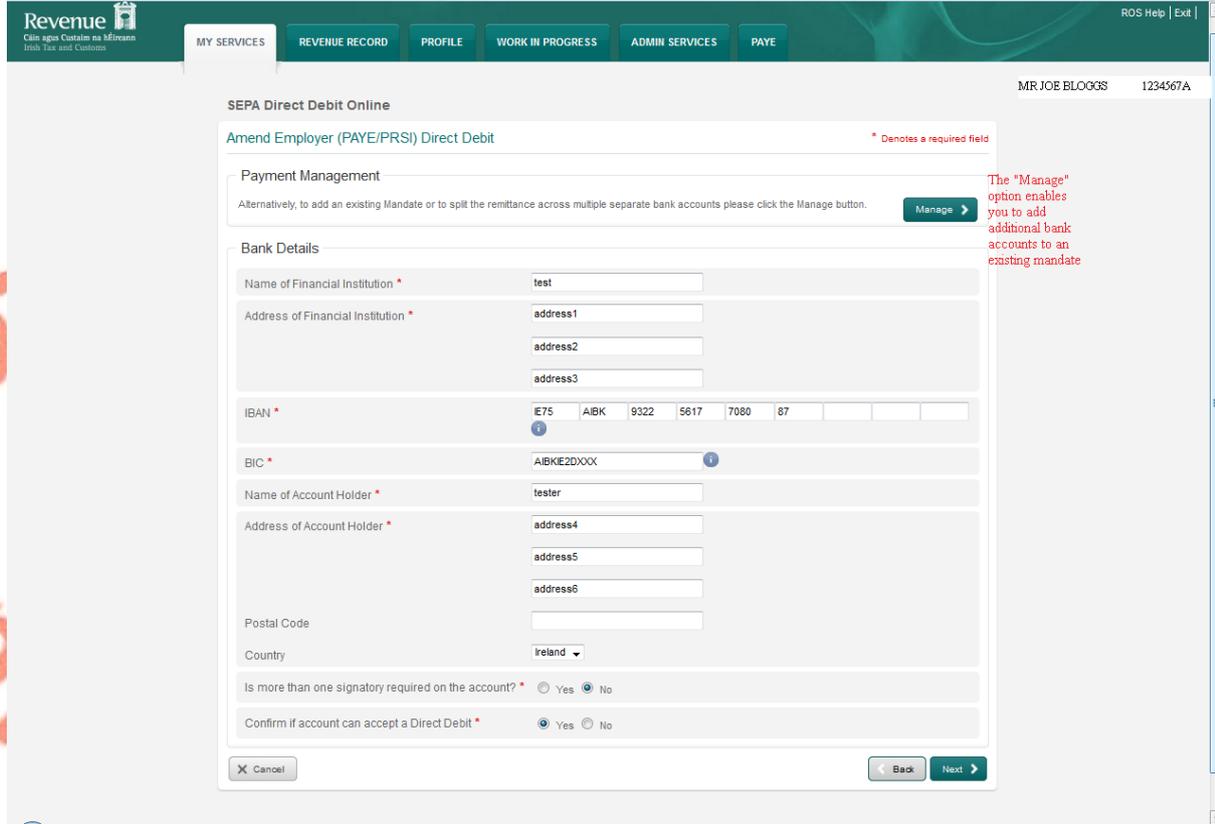
Phone

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 40: Customer Details Screen

Ticking the box to agree to [Terms and Conditions](#) 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**.

Bank Details Screen with “Manage” Option



The "Manage" option enables you to add additional bank accounts to an existing mandate

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

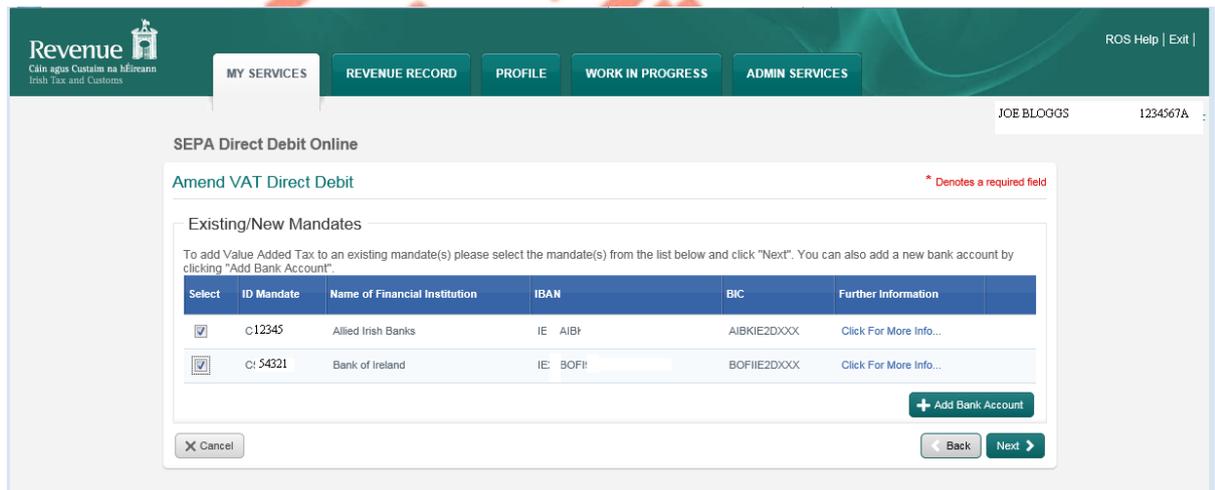


Figure 42: Manage Mandate Screen

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.

Bank Details Screen

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

Select	ID Mandate	Name of Financial Institution	IBAN	BIC	Further Information
<input checked="" type="checkbox"/>	NEW	Allied Irish Bank	IE AIBK	AIBK	Click For More Info...

Figure 44: Mandate Management Screen

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

Remittance Details Screen with Multiple Mandates

Revenue
Cáite agus Cúistín na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Help | Exit |

SEPA Direct Debit Online

JOB BLOGGS 1234567A

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 * Yes No ⓘ

Remittance Frequency - Mandate ID C12345 (IBAN IE 01AIBK)

Amount to be debited from this account * 60000.00 ⓘ

Amount to be debited for remaining months this year * 5000.00 ⓘ

Total Amount for the year 60000.00 ⓘ

[Click to see monthly distribution](#)

Remittance Frequency - Mandate ID C54321 (IBAN IE 01BOFI)

Amount to be debited from this account * 36000.00 ⓘ

Amount to be debited for remaining months this year * 36000.00 ⓘ

Total Amount for the year 432000.00 ⓘ

[Click to see monthly distribution](#)

Cancel Calculate Back Next

Figure 45: Remittance Details Screen with Multiple Mandates

The customer must input **“Amount to be debited from this account”** and click **“Calculate”** which will populate the monthly fields. The **“Cancel”** button will cancel the process and take the customer back to the **DDOL Options Screen** without validation being run. The **“Next”** button will run validation and if passed, the customer will be taken to the **DDOL Options Screen** with the item in the **“Your Requests”** field.

DDOL Options Screen with “Your Requests” field

SEPA Direct Debit Online

The SEPA Direct Debit Guarantee

SEPA
Single Euro Payments Area

For information on DD please see Revenue.ie

- 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 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 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

IT - Income Tax

Status: Active
 Number: 1234567a
 ID Mandate:
 Next Debit Date: 9th February 2015
 Last Updated: 1st December 2014

Employer (PAYE/PRSI)

Status: Active
 Number: 1234567A
 ID Mandate:
 Next Debit Date: 24th December 2014
 Last Updated: 1st December 2014

VAT - Value Added Tax

Status: In your requests
 Number: 1234567a
 ID Mandate: 612345
 Next Debit Date: 24th December 2014
 Last Updated: 1st December 2014

Your Requests (1)

Value Added Tax

Action: Amend
 Number: 1234567a
[Edit](#) [Cancel](#)

Once you add a SEPA direct debit application to your requests you will be able to submit.

[Submit](#)

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

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

Summary Screen with Multiple Mandates

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Help | Exit |

MR JOE BLOGGS 1234567A

Summary

Amend Value Added Tax SEPA Direct Debit Online - 1234567A JOE BLOGGS

Originator: Direct Debit Unit, Collector General, Sarsfield House, Limerick
Originator Number: IE81ZZZ300729

Estimated liability for the tax year: 60000.00
Is the nature of your business seasonal: No

Create New Mandate - IBAN IE... ULSB

Amend Mandate C... - IBAN IE... 30FI

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.

Manual is available. recent version of this

Summary Screen (expanded)

The screenshot shows the Revenue Summary Screen for an amended SEPA Direct Debit mandate. The header includes the Revenue logo and navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The user is identified as MR JOE BLOGGS with ID 1234567A.

Amend Value Added Tax SEPA Direct Debit Online 1234567A | JOE BLOGGS

Originator: Direct Debit Unit, Collector General, Sarsfield House, Limerick | Originator Number: IE81ZZZ300729

Estimated liability for the tax year: 60000.00 | Is the nature of your business seasonal: No

Buttons: Create New Mandate - IBAN IE JLSE, Amend Mandate C - IBAN IE BOF, Amend Mandate C - IBAN IE AIBK

IBAN: IE AIBK | BIC: AIBKIE

Remittance Details

Effective Date of Amendment: 06/03/2015
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: 5000.00
 Total Amount for the year: 60000.00

January	February	March	April	May	June
5000.00	5000.00	5000.00	5000.00	5000.00	5000.00

July	August	September	October	November	December
5000.00	5000.00	5000.00	5000.00	5000.00	5000.00

Is more than one signatory required on the account? No

Financial Institution	Account Holder
Name: Allied Irish Banks	Name: Test Case
Address: The Building, O'Connell St, Limerick	Address: Street, Town, County
	Postal Code
	Country: Ireland

Buttons: Back, Next

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

Information

If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

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

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. To file another Direct Debit Instruction click on the My Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number

Direct Debit Online Summary:

Action	Status
CREATE MANDATE - VAT	For Review

Your request is under review and a decision will issue shortly.

To return to My Services page click the OK button

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

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 [instructions](#) prior to cancelling a Direct Debit Instruction for Current Taxes.

DDOL Options Screen

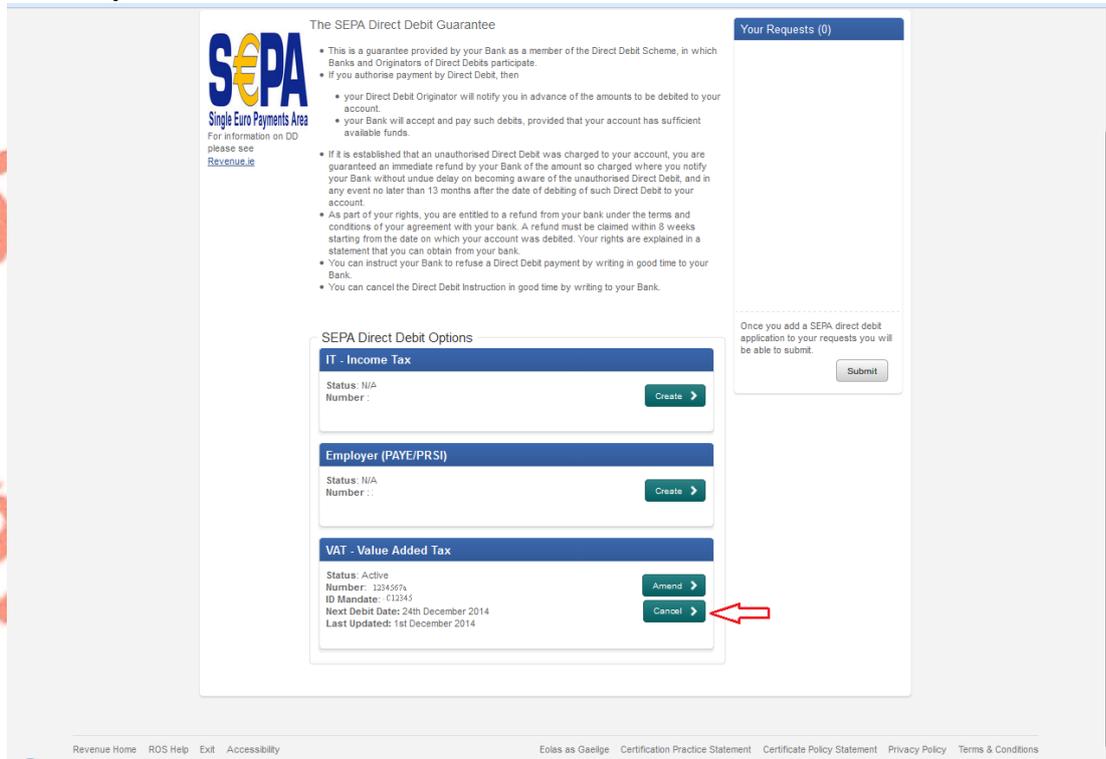


Figure 51: DDOL Options Screen

Click **“Cancel”** under the VAT – Value Added Tax banner



Figure 52: Value Added Tax Banner Screen

Error message appears. Click **“OK”** to proceed with Cancellation.

DDOL Options Screen with “Your Requests” field

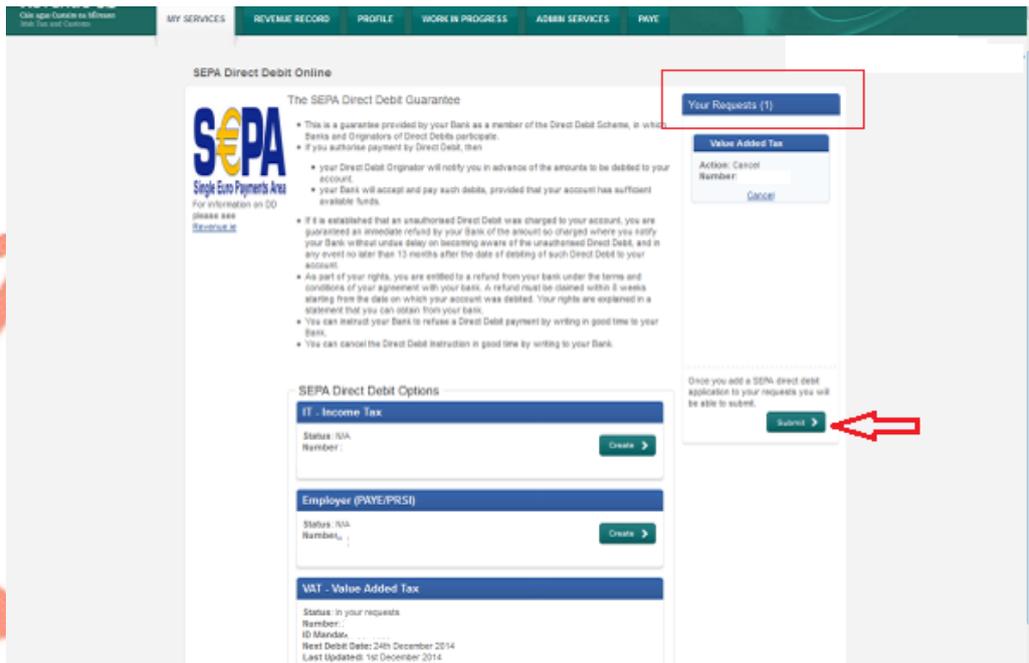


Figure 53: DDOL Options Screen with "Your Requests" field

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

Summary Screen

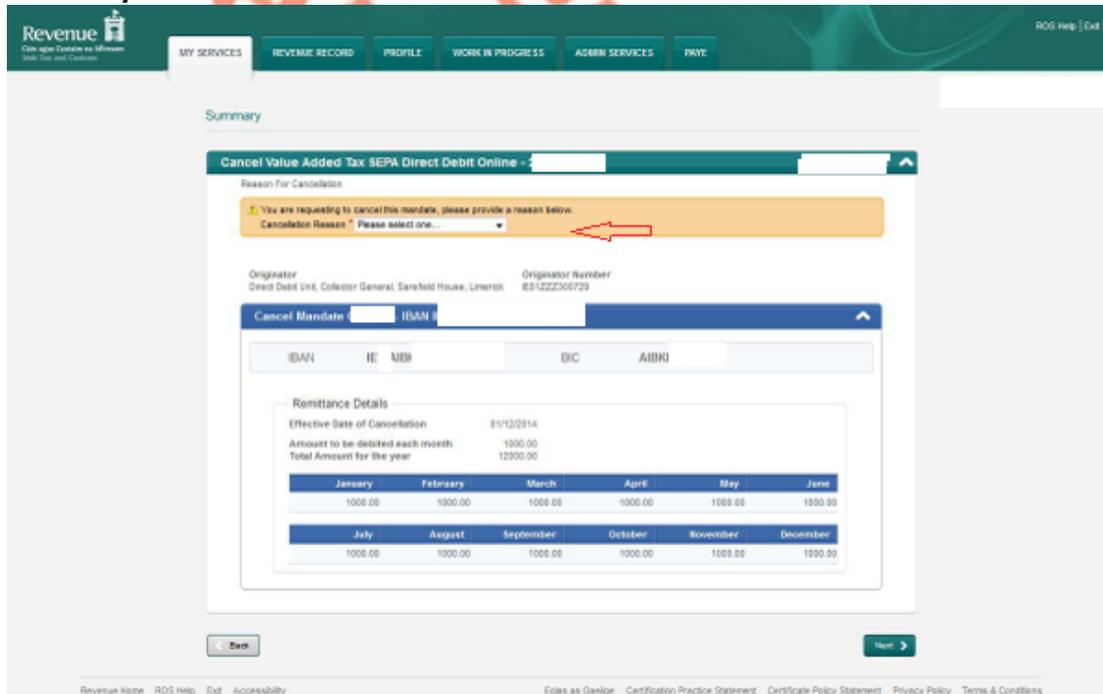


Figure 54: Summary screen

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

Click “**Next**” to proceed. Other reasons on the drop-down menu are:

- Revert to standard filing pattern.
- Customer Deceased.

Sign & Submit Screen

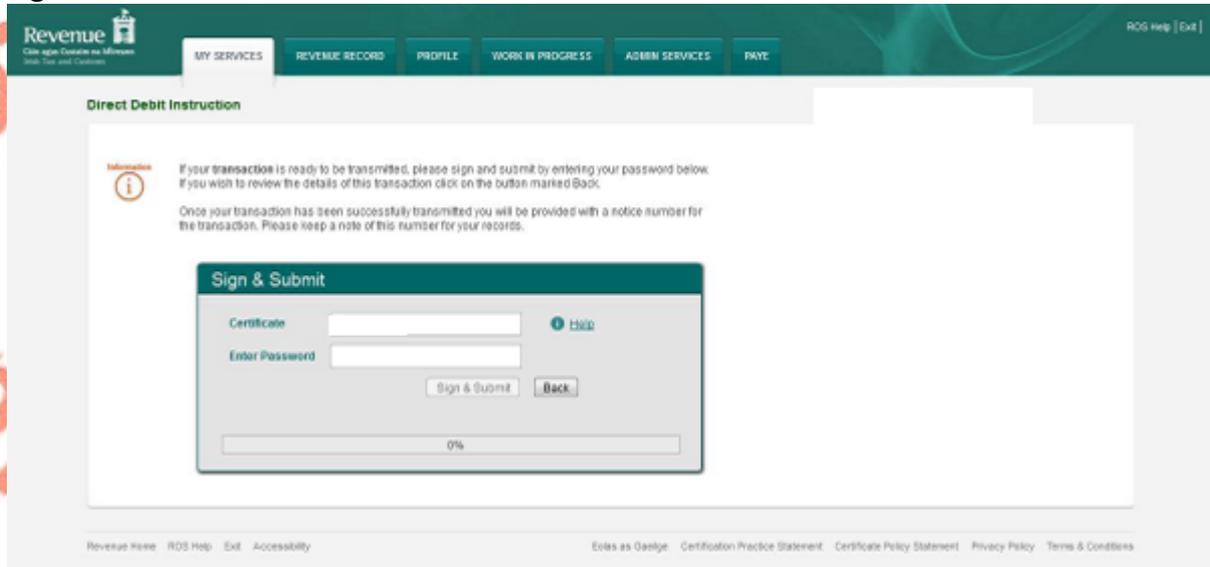


Figure 55 Sign and Submit Screen

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

ROS Acknowledgement Screen

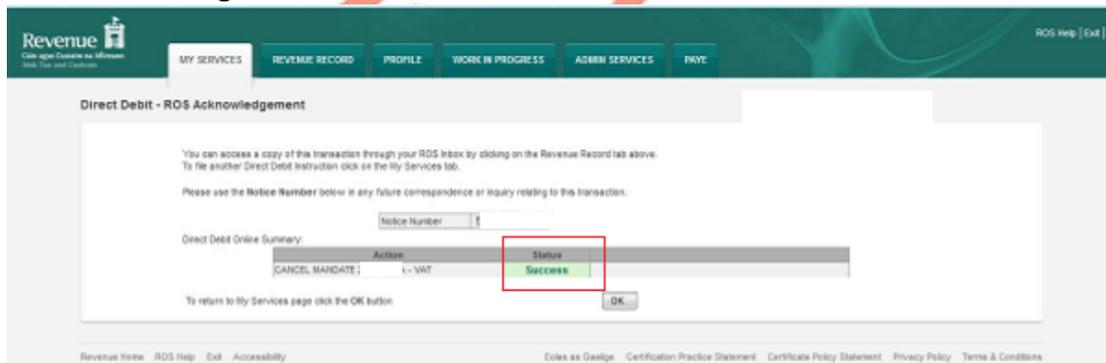


Figure 56: ROS Acknowledgement Screen

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

The Direct Debit for VAT is now cancelled

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.

ROS Debit Instruction

Set up a ROS Debit Instruction (RDI) to allow fast one off payments directly from your bank account when filing a return or payment.

Manage RDIs →

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

Select a Direct Debit Type... ▾

Refunds

Certain repayments or refunds due to you can be paid directly into your bank account by means of Electronic Funds Transfer.

Manage EFT →

Figure 57: ROS My Services Page

Click **“Manage Bank Account”**
Click **“SEPA Direct Debit Instruction”**

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

Set up a ROS Debit Instruction (RDI) to allow fast one off payments directly from your bank account when filing a return or payment.

Manage RDIs →

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

Variable Direct Debit ▾

Manage Direct Debits →

Refunds

Certain repayments or refunds due to you from Revenue can be paid directly into your bank account by means of Electronic Funds Transfer.

Manage EFT →

Figure 58: ROS My Services page expanded

Select **“Variable Direct Debit”**
Click **“Manage Direct Debits”**

[← 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 →](#)

Figure 59: Variable Direct Debit page

Select **“Create New Mandate”**

Tax Type	Tax Number	Add to Mandate?
Employer PAYE/PRSI	[REDACTED]	<input checked="" type="checkbox"/>

Figure 60: Create Variable Direct Debit screen

Select a Registration number from all available registration numbers that can be selected for Variable Direct Debit

Click **“Next”**

Create Mandate

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

Bank Details

Name of Account Holder

Address of Account Holder

Address Line 1

Address Line 2

Address Line 3

Country

[Add Additional Account Holder Name and Address](#)

Figure 61: Variable Direct Debit Bank Details page

BIC (optional)

aibkie2d

IBAN

ie19aibk [REDACTED]

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](#). ↗

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”**

Create Mandate

Summary

Are these details correct?

Mandate Details

[Edit](#)

Tax Type	Tax Number
Employer PAYE/PRSI	[REDACTED]

Bank Details

[Edit](#)

Name of Account Holder
Test

Address of Account Holder
Test, Test, Test, Ireland

BIC
aibkie2d

IBAN
ie19aibk [REDACTED]

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.

Figure 63: Variable Direct Debit Create Mandate Summary screen

A Summary screen with all of the details that were entered will be displayed

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.

Submit →

Figure 64: Variable Direct Debit Declaration screen

Click on 'Submit'

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Figure 65: Variable Direct Debit Sign and Submit screen

ROS user must **“Sign and Submit”**

Revenue Commissioners | **Payments**

Acknowledgement

Thank you. Your request to set up a Variable Direct Debit mandate has been received.

Upon completion of this request, Revenue will send a confirmation letter confirming your bank details, mandate number and deduction details

[Back to ROS →](#)

Figure 66: Variable Direct Debit Acknowledgement screen

Acknowledgement screen received once completed

[← 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

Mandate number	Tax Type	Tax Number(s)	Status	Action
CV [REDACTED]	Employer PAYE/PRSI	[REDACTED]	ACTIVE	Amend Cancel mandate

[Create New Mandate →](#)

Figure 67: Variable Direct Debit page with Amend and Cancel options

Once the Variable Direct Debit is set up the customer has the option to Amend or Cancel the mandate

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

[...]

A more recent version of this manual is available.

In all correspondence please quote:

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

Registration No:

Notice No:

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