VAT and Employer Income Tax/PRSI/USC/LPT

Direct Debit Guidelines

This manual was updated January 2022

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.

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1. Scope

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

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[...]

Applications to avail of the Fixed Direct Debit Scheme are confined to customers with bimonthly VAT liabilities up to €50,000 and monthly Employer Income Tax/PRSI/USC/LPT liabilities up to €25,000. There is no limit on Employer Income Tax/PRSI/USC/LPT liabilities for customers applying for the 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 <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 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)

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[...]

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

TAXH	IEAD	CONDITION					
VA	Т	Bi-Monthly customer: First available month for debit is always the					
		next available even month, provided the VAT 3 has not already					
-7		issued for the bi-monthly period in which they are applying.					
\sim		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.					
1	_	Monthly Filers: First available month is the next debit date					
Empl	oyer	available.					
Inco	me	Quarterly Filers: First available months will be February, May,					
Tax/F	PRSI/	August or November following the current simplified filing period.					
USC/	LPT	Annual customer: First available month is the next debit date					
	A	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 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 <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.

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[...]

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.

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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.

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Appendix 4 - Direct Debit Schedules and Parameters

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

[...]

Appendix 5 - ROS User Procedures

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

In the ROS "**My Services**" Screen, click "**Manage Bank Accounts**" and options will expand. Click "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.

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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.

4

Create a Direct Debit Instruction for Current Taxes

Request RPNs	Payroll Submit payroll	Returns Statement of Account	Additional Service PPS Number Check	s	
	View payroll		PAYE Modernisatio	n Information	
File a Return					
Complete a Form Online				*	
Upload Form(s) Completed Offlin	e			~	
Payments & Refunds					
Submit a Payment				×	
Manage Rank Accounts	-				
You can choose to make and receive pa make payments using MasterCard or Vi	ayments to and from Revenue using ISA debit and credit cards. Certain re	your bank account by means of ROS Debit payments or refunds can be made by mean	Instruction and Direct Debit. You can also s of Electronic Funds Transfer.		
ROS Debit Instruction	SEPA Direc	t Debit Instruction	Refunds		
Calue a DOC Dahit Instruction (DDI) to	allow fact one Very can show	to be made monthly any mante to Developed	Cardain secondarias as salunda due la	ing from Decembra	
Set up a ROS Debit Instruction (RDI) to off payments directly from your bank ac a return or payment.	allow fast one You can choor count when filing for current tax	se to make monthly payments to Revenue PS.	Certain repayments or refunds due to can be paid directly into your bank acc Electronic Funds Transfer.	you from Revenue ount by means of	
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Set up a ROS Debit Instruction (RDI) to of payments directly from your bank ac a return or payment. Manage RDIs + igure 1: Ros My Service Click "Manage Bank	allow fast one count when filing You can choo for current tax Select a Direc s Screen Accounts".	se to make monthly payments to Revenue es.	Certain repayments or refunds due to can be paid directly into your bank acc Electronic Funds Transfer. Manage EFT +	you from Revenue ount by means of	
Set up a ROS Debit Instruction (RDI) to of payments directly from your bank ac a return or payment. Manage RDIs + igure 1: Ros My Service Click " Manage Bank Click "Select a Direct	alow fast one count when filing You can choo for current tax Select a Direc s Screen Accounts". t Debit Type".	se to make monthly payments to Revenue es.	Certain repayments or refunds due to can be paid directly into your bank acc Electronic Funds Transfer. Manage EFT +	you from Revenue ount by means of	
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Set up a ROS Debit Instruction (RDI) to of payments directly from your bank act a return or payment.	alow fast one count when filing You can choo for current fax Select a Direc Select a Direct a Select a Selec	e to make monthly payments to Revenue es.	Certain repayments or relunds due to can be paid directly into your bank acc Electronic Funds Transfer. Manage EFT + Manage A Manage A Manag	funds due to p means of	
Set up a ROS Debi Instruction (RDI) to of payments directly from your bank are a return or payment.	allow fast one count when filing You can choo for current tax Select a Direct Select a Direct Accounts". 5 Debit Type". To her to the payments to Direct Debit. You can also n or refunds can be made by r on struction (RDI) to ments directly from then filing a return Select Count of the payments to payr	e to make monthly payments to Revenue es.	Certain repayments or relunds due to can be paid directly into your bank acc Electronic Funds Transfer. Manage EFT ↔ Manage EFT ↔ The funds Transfer of ROS or VISA debit and credit cards. s. Befunds Certain repayments or res into your bank account by Electronic Funds Transfer Directorione Funds Transfer	funds due to paid directly r means of	

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

Cáin agus Custaim na hÉireann brisk Tay and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			
							MR JOE BLOGGS	1234
		SEPA Direct Debit	Online					
		Sige Euro Payments Area Printer State State Printer State State Recentracian	SEPA Dire This is a quark in which Bank if you authors if if is established if is establish	ct Debit Guarantee intee provided by your Bank is and Originators of Dired De e payment by Dired Debit, th Debit Originator will notify ny your account. will accept and pay such debit visitable funds. We dhat an unauthorised Dires will accept and pay such debit visitable funds. In any event not alter than bit to your account. In any event no later than bit to your account. In the Dired Debit Instruction L Debit Options BX	as a member of the Direct Debit Scheme, bit participate. en ou in advance of the amounts to be its, provided that your account, you or Bank of the amounts to charged with you or Bank of the amounts to charged with you or Bank of the amounts to charged with n becoming aware of the unauthorised 1.3 months after the date of debiting of advant from your back under the terms and a A. Andred mutual to discuss the terms and a charged mutual terms and the terms and a A. Andred mutual terms and the terms and a terms and the terms and the terms and a terms and terms and the terms and a terms and terms after the terms and a terms and terms and terms and the terms and a terms and terms and terms and the terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and terms and a terms and terms and terms and terms and terms and terms and a terms and terms	Your Requests (0) Once you add a SEPA dire debit application to you re you will be able to summ.	ed equests	
			Status: Active Number: 1234; ID Mandate: Next Debit Data Last Updated: Employer (P/ Status: Pendin Number: 12354; ID Mandate: Next Debit Dat Last Updated:	567A e: 9th March 2015 28th November 2014 AYE/PRSI) g: Review 867A e: 24th December 2014 28th November 2014	Amend 3 Cancel 3			
			VAT - Value A Status: N/A Number :1234	Added Tax 567A	Create 🗲	-		

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**.

Irish Tax and Customs	AGENT SERVICES CLIENT SERVICE	CLIENT REVENUE RECORD WORK IN PROGRESS	
	SERA Direct Debit Online		MR JOE BLOGGS
	Croate VAT Direct Debit		* Denotes a remitrad field
			Denutes a required neta
	Declaration		
	By Ticking on this box I am agreeing to the	e terms and conditions. *	
	The SEPA Direct Debit Online terms and		•
	Originator Details		
	Originator	Direct Debit Unit, Collector General, Sarsfield House, Limer	lck
	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**.

Bank	Details	Screen
------	---------	--------

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SEPA Direct Debit Online		
Create VAT Direct Debit	* Denotes	a required field
Payment Management Atematively to add an existing Mandate or to split the remittan	re ecross multiple segande bank accounts please click the Managa button.	The "Mana option enab
- Bank Details		you to add
Name of Financial Institution *		accounts to
Address of Financial Institution *		existing mai
IEAN*		0
DIC *	0	
Name of Account Holder *		
Address of Account Holder *		
Postal Code		
Country	Ireland 💌	
Is more than one signatory required on the account?	O Yes O No	
Confirm if account can accept a Direct Debit *	O Yes O No	
W Grout	/ Back	Not N

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.

Revenue	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
					Mr Joe Bloggs	1234567a
	SEPA Direct Debit Onl	ine				
	Create VAT Direct Deb	it			* Denotes a required field	
	Remittance Details -					
	Estimated liability for the	tax year *		0 <=		
	Is the nature of your busin	iess seasonal *	🔿 Yes 💿 No 🛛			
	Remittance Frequence	y - IBAN IE				
	Amount to be debited eac	h month *		0 <		
	Total Amount for the year			0		
	January February March April May June July August September October November December					
	X Cancel		Celculate		C Back No.4 >	

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.

SEPA Direct Debit Options It - Income Tax Direct you add a SEPA direct debit application to you requests you will be adde to submit. Status: Active Amend > It Mandate: Amend > It Art Debit Date: 9th November 2014 Cancel > Employer (PAYE/PRSI) Cancel > Status: Pending Review Number: It Mandatt: Mandatt: Number: It Mandatt: It Mandatt: Last Updated: 28th November 2014 Last Updated: 28th November 2014 Last Updated: 28th November 2014	Sigle Euro Payments Area For information on DD please see Revenue in	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 Organitars of Direct Debits participate. • If you authorise payment by Direct Debit, then • your Direct Debit Organiser 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, hose sufficient available thands. • If it is established that an unsutherised Direct Debit was charged to your account, you are guaranteed an immediate refind by your Bank of the amounts to charged where you notify your Bank without undue deby on becoming aware of the unsuthorised Direct Debit, and in any event no lister than 13 months after the date of debiting of such Tiere 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 with 8 weeks starting from the deton winkho your account was ablefed. Your rights are explained in a statement that you can obtain from your bank.	Your Requests (1) Value Added Tax Action: Crade Number: 1234567A. Edg Cancel
Employer (PAYE/PRSI) Status: Pending Review Number: ID Mandatk:		SEPA Direct Debit Options IT - Income Tax Status : Active Number: D Mandate: Next Debit Date: 9th March 2015 Last Updated: 28th November 2014 Cancel >	Once you add a SEFA direct debt application to your requests you will be able to submt.
		Employer (PAYE/PRSI) Status: Pending Review Number: ID Mandate Hexa Debit Date: 24th December 2014 Last Updated: 28th November 2014	

DDOL Options Screen with item in "Your Requests"

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

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

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

Revenue 🛱									
Cáin agus Custaim na hÉireann Irish Tax and Customs	AGENT SERVICES	CLIENT SERVICES	CLIENT R	EVENUE RECORD	WORK IN PROGR	ESS		/	
								MR JOE BLOGGS	
S	ummary								
	Create Value Adde		st Debit Oplin	1234567a		MR IOE BLOGGS	1234	1567A	
	Create value Addet	TAX SEFA DIFE	L Debit Onlin	16 - 125/56/1		Antion Director			
	Originator Direct Debit Unit, Co	illector General, Sarsfi	eld House, Limer	Originator No. ick IE81ZZZ300	mber 29				
	Estimated liability for 12000 00	or the tax year is t	he nature of you	r business seasona					
	Create New M	andate - IBAN IE						~	
•	IBAN			BIC					
	Destitu	D-t-il-							
	Date of fire	nce Details	26	/06/2014					
	Subse	quent Direct Debit pay	ments will be dec	lucted on the third la	t working day of ever	y month			
	Amount to Total Amo	be debited each mon unt for the year	th 1	1000.00					
		January I	ebruary	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 th	an one signatory requ	red on the accou	unt?					
·	- Financia	Institution	- Account	Holder					
	Name		Name						
	Address		Address						
	address1		address4						
	address3		address6						
			Postal Coo	le					
			Country						
			Ireland						
-									

Figure 8: Screen Summary

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

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

Sign and Submit Screen

Revenue Cáin agus Custaim na Irish Tax and Custor	hÉireann	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	Y	ROS Help Exit
Direct Debit	Instruction						
information (1)	If your transa If you wish to Once your tra transaction. F Ce En	ction is ready to be transver the details of the unsaction has been succeed and the set of the set	ansmitted, please sign a is transaction click on th ccessfully transmitted yo his number for your reco Sign 8	Ind submit by entering your pass he button marked Back sou will be provided with a notice r rids.	word below.		

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 hook by clicking on the Revenue Record tab above. To file another Direct Debit histruction click on the IBV Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. Notice Number 123456789 K	Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES			ROS Help Exit
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 IIIy Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. Notice Number 123456789 K	Direct Debit - F	ROS Acknowle	dgement						
Direct Debit Online Summary		You can access To file another Di Please use the N	a copy of this transaction t rect Debit Instruction click o otice Number below in ar e Summary:	hrough your ROS n the My Service ny future correspo Notice Numbe					
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 OK	Revenue Home R0	To return to My S Help Exit Acce	CREATE MANDATE Services page click the OK	Action - VAT button	Statu For Rev Eol	s Your request is un shortly. OK as as Gaeilge Certificat	nder review and a decision will issue	a olicy Statement Privacy Policy Terms	s & Conditions

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

Cáin agus Custaim na hÉireann Irish Tax and Customs MY SE	RVICES	REVENUE REC	DRD PROFILE	WORK IN PROGRESS	ADMIN SERV		1		
	- Int	oox Messages	0		-				
- OPTIONS	Search b	y: Select Search M	ethod					View Lates	t Messages
🖂 Inbox Messages									
Q Document Search		Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty	Document Type	Period Begin	Issued Date	Archived
PAYE and USC P2C		123456789	Mr Joe Bloggs	1234567a		DDI	N/A	28/11/2014	N/A
Details		1			VAT	VAT3	01/09/2014	27/11/2014	N/A
Q Search Stamp Duty returns					DIVE END	P20	01/40/2014	20/11/2014	N/A
Q Stamp Duty Third Party Search					PAIC-CMP	F-30	0101012014	20/10/2014	IVA
Returns					VAT	VAT3	01/11/2013	18/11/2014	N/A
Payments	E A	1.1			Diesel Rebate Soheme	Fuel Card Notification	N/A	11/11/2014	N/A
Refunds & Repayments	E Ê	1 1			PAYE-EMP	Receipt	01/09/2014	24/10/2014	N/A
Charges & Payments									
Events List					PAYE-EMP	P30	01/09/2014	23/10/2014	N/A
Registration Details		1 1			VAT	Receipt	01/07/2014	11/10/2014	N/A
Items Submitted via ROS	ĒÊ	1.1			VAT	VAT Payment	01/07/2014	09/10/2014	N/A
					VAT	Receipt	01/07/2014	03/10/2014	N/A
	E A	1 (VAT	Statement	01/07/2014	03/10/2014	N/A
M Request Statement of Accounts	m é				DAVE.EMD	Receipt	01/09/2014	03/10/2014	N/A
Ŧ SAVED FILTERS 🖉					PATE-EMP	Recept	01/06/2014	03/10/2014	DVA
	Ē	1 1			RCT	Statement	01/10/2014	03/10/2014	N/A
+ MY SUMMARY		1 1			PAYE-EMP	P30 Payment	01/08/2014	02/10/2014	N/A
? Overview		1.2			PAYE-EMP	New Employee	01/01/2014	02/10/2014	N/A
Try our online Demos	m é				PAYE-EMP	New Employee	01/01/2014	29/09/2014	N/A

Click the "Notice Number" to view a summary of the application (below).

Originator Direct Debit Unit, Collector General, Estimated liability for the tax year 12000.00	Sarsfield House, Lim Is the nature of yo No	Originator N erick IE81ZZZ300 ur business seasona	umber 729 I				
IBAN		BIC					
Remittance Details Date of first Debit Subsequent Direct Del Amount to be debited eact Total Amount for the year	2 bit payments will be de h month	6/06/2014 educted on the third la 1000.00 12000.00	st working day of ever	y month			
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 signator No	y required on the acc	ount?					
Financial Institution –	Accour	nt Holder					
test Addrose	tester						
address1	address						
address3	address	5					
	Postal C	ode					
	Country Ireland						
1							0.00

23

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.

IYEIIquinos					
mployer Services					
Revenue Payroll Notifications RPNs) Request RPN <u>s</u>	Payroll Submit pay View payrol	roli 1	Returns Statement of Account	Addition PPS Nu PAYE M	nal Services mber Checker Iodernisation Information
File a Return					
Complete a Form Online					~
Jpload Form(s) Completed Offline	e)				~
Payments & Refunds					2
Payments & Refunds Submit a Payment					v.
Payments & Refunds Submit a Payment Manage Bank Accounts <	-				~
Payments & Refunds Submit a Payment Manage Bank Accounts	syments to and from	n Revenue using your ba cards. Certain repayme	ank account by means of ROS Debit In	istruction and Direct Debit. Y	v You can also
Payments & Refunds Submit a Payment Manage Bank Accounts You can choose to make and receive pa make payments using MasterCard or Vit ROS Debit Instruction	syments to and from SA debit and credit	n Revenue using your to cards. Certain repayme SEPA Direct Deb	ank account by means of ROS Debit In Ints or refunds can be made by means it Instruction	istruction and Direct Debit. of Electronic Funds Transfe Refunds	Y You can also if.
Payments & Refunds Submit a Payment Manage Bank Accounts You can choose to make and receive pa make payments using MasterCard or Vit ROS Debit Instruction Set up a ROS Debit Instruction (RDI) to off payments directly from your bank acc a return or payment.	syments to and from SA debit and credit allow fast one count when filing	n Revenue using your bo cards. Certain repayme SEPA Direct Deb You can choose to m for current taxes.	ank account by means of ROS Debit in nts or refunds can be made by means it Instruction ake monthly payments to Revenue	istruction and Direct Debit. Y of Electronic Funds Transfe Refunds Certain repayments or re can be paid directly into y Electronic Funds Transfe	You can also tr. funds due to you from Revenue your bank account by means of t.

Click "Manage Bank Accounts".

Click "Select a Direct Debit Type"

Manage Bank Accounts		~
You can choose to make and receive payn Debit Instruction and Direct Debit. You can Certain repayments or refunds can be mad	ments to and from Revenue using your bank n also make payments using MasterCard or de by means of Electronic Funds Transfer.	account by means of ROS VISA debit and credit cards.
ROS Debit Instruction	SEPA Direct Debit Instruction	Refunds
Set up a ROS Debit Instruction (RDI) to allow fast one off payments directly from your bank account when filing a return or payment.	You can choose to make monthly payments to Revenue for current taxes.	Certain repayments or refunds due to you from Revenue can be paid direct into your bank account by means of Electronic Funds Transfer.
Manage RDIs 🔸	Select a Direct Debit Type *	Manage EFT 🔶
	<u>ا</u>	
	Fixed Direct Debit	
Gifts & Inheritance	Variable Direct Debit	

Figure 14: ROS My Services Page Expanded

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



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

		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 th The SEPA Direct Debit Online terms and	e terms and conditions. * onditions can be found on <u>Revenue ie</u>	-
Originator Details		
Originator	Direct Debit Unit, Collector General, Sarsfield House, I	Limerick
Originator Number	IE81ZZZ300729	
Customer Details		
Name	MR JOE BLOGGS	
VAT Registration Number	1234567A	
Phone		
V 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 "Cancel" button brings the customer back to the DDOL Options Screen.

Glin agin Costains na Mirrann Irish Tau and Castanos	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
	SEPA Direct Debit Or	nline				
	Create VAT Direct De	ibit			* Denotes a required fiel	e.
	Payment Managem Attenditiely to add an edit	ent iling Mandale or to split the	e remiliance across multiple sepr	arate bank accounts please click!	the Manage button. 🛛 Manage 🗲	The "Manage" option enable:
	Bank Details					you to add
	Name of Financial Instit	" noitut				accounts to ar
	Address of Financial In	atilution *				existing mand
	IBAN *					
	BIC *			0		
	Name of Account Holds	н				
	Address of Account Ho	lder *				
	Postal Code					
	Country		ireland 💌			
	Is more than one signal	tory required on the acco	sunt?* O Yes O No			
	Confirm if account can	accept a Direct Debit *	O Yes O No			
	X Cancel				C Dack Next >	1

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.

DDOL Remittance Details Screen – Seasonal

	Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		ROS Help Ex
		SEPA D	irect Debit Online					
		Create	VAT Direct Debit				* Denotes a required field	
		Remi	ttance Details					
		Estim	ated liability for the tax y	/ear *	12000.00	0		
		Is the	nature of your busines	s seasonal *	🖲 Yes 🔘 M	. •		
-		Remit	ttance Frequency -	IBAN IE:				
		Amou	nt to be debited each n	ionth *	1100.00	0		
		Total /	Amount for the year		13200.00	0		
5		Januai Febru April May June July Augus Septer Octoby Nover	y ry t mber sr ber ber		1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00 1100.00			
		X Cano	lac		Calculate		Back Next >	

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 The sequence of the provided by your Bark as a member of the Direct Debit Scheme, in which Banks and Organizators of Dreact Debit participate. If you authorise payment by Direct Debit participate. If you authorise payment by Direct Debit sericipate. If you authorise capet and pay such debits, provided that your account has sufficient any such debits, provided that your account has sufficient any such debits, provided that your account has unauthorised Direct Debit of the announts of the angent of the a	Your Requests (1) Value Added Tax Action: Create Nummer: 12326507A Edt Cancel
SEPA Direct Debit Options IT - Income Tax Status: Active Number: I I/D Mandate: Amend > I/Next Debit Date: 9th March 2015 Cancel > Last Updated: 28th November 2014 Cancel >	Once you add a SERA direct debt application to your requests you will be able to submit
Employer (PAYE/PRSI) Status Pending Review Number: 10 Mandate Next Debit Date: 24th Rovember 2014 Last Updated: 26th Rovember 2014	
VAT - Value Added Tax Status: In your requests Number: 1234567A	

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

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

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

30

Summary								
Create Employer (PA	(E/PRSI) SE	PA Direct D	ebit Online -				~	
Originator Direct Debit Unit, Coll Estimated liability for 9700.00	ector General, the tax year	Sarsfield House, Is the nature of Yes	Origina Limerick IE81222 of your business sea	or Number 300729 sonal				
Create New Mand	ate - IBAN IE					^		
IBAN	IE!		BIC	BOFILE	2D		1	
Subseque Amount to be Total Amount Jar	nt Direct Debit debited each for the year wary 700.00	payments will b month February Exclude	e deducted on the th 1000.00 9700.00 March 1000.00	ird last working daj April 1000.00	v of every month May Exclude	June 1000.00		
1	July	August 1000.00	September 1000.00	October 1000.00	November 1000.00	December 1000.00		
Is more than	one signatory	required on the	account?					
Financial I	stitution	Acco	ount Holder					
Name test Address address1		Name tester Addre addre	•5 5 55 4					
address2 address3		addre: addre: Posta	ss5 ss6 I Code					
		Count	iry d					

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

	Revenue Cáin agus Custaim na Irish Tax and Custom	hÉireann	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
	Direct Debit	Instruction						
5	Information	If your transs If you wish to Once your tr transaction. Sign Ce Er	action is ready to be a review the details of ansaction has been s Please keep a note o a & Submit artificate	transmitted, please sign a 'this transaction click on t successfully transmitted y if this number for your reco this number for your reco Sign &	and submit by entering your pass he button marked Back ou will be provided with a notice n ords.	word below. umber for the		
				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

Revenue							ROS Help Exit
Irish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE WORK IN PROGRE	SS ADMIN SERVICES			
	Direct Debit - ROS Ad	cknowledgement					
	You o To fil Pleas	can access a copy of this tra le another Direct Debit Instru se use the Notice Number b	nsaction through your ROS Inbox by a action click on the My Services tab.	clicking on the Revenue Record tab a	bove.		
			Notice Number 123	4567894			
	Direc	t Debit Online Summary:	122				
			Action	Status Your request is u	nder review and a decision will issue		
		CREATE MA	NDATE 1234567A - Employer/PRSI	For Review shortly.			
	To n	eturn to My Services page o	lick the OK button	ОК			
	Revenue Home ROS Help	p Exit Accessibility	E	olas as Gaeilge Certification Practi	oe Statement Certificate Policy Stater	nent Privacy Policy Terms & Cond	itions

Figure 22: Ros Acknowledgement Screen

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

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

Status will display as Success if application is successful.

Create a Direct Debit Instruction for Current Taxes using Manage Mandate

Irish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		
51	=PA Direct Debit	Online					
	Т	he SEPA Direct Del	hit Guarantee	2			
(SEDA	 This is a guarantee pr which Banks and Orig If you authorise payme 	ovided by your B inators of Direct int by Direct Deb	ank as a member of the Dire Debits participate. it, then	ct Debit Scheme, in	Tour Requests (0)	
Sin	igle Euro Payments Area	 your Direct Debit O account. your Bank will acce available funds. 	riginator will not opt and pay such	ify you in advance of the amo debits, provided that your a	unts to be debited to your count has sufficient	f	
r u pie <u>Re</u>	<u>venne jë</u> <u>venne jë</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 agris stating from the date statement that you can You can instruct your E Bank. You can cancel the Dir 	an unauthorised iate refund by yo ue delay on becc 13 months after ou are entitled to rement with your on which your ac obtain from you ank to refuse a l ect Debit Instruc	I Direct Debit was charged to ur Bank of the amount so ch ming aware of the unauthon r the date of debiting of such a refund from your bank ur bank. A refund must be clai count was debited. Your right hank. Direct Debit payment by writi tion in good time by writing t	your account, you are arged where you notify lised Direct Debit, and in Direct Debit to your der the terms and med within 8 weeks its are explained in a ng in good time to your o your Bank.		
		SEPA Direct Debi	t Options			Once you add a SERA direct debit	
		IT - Income Tax				application to your requests you will be able to submit.	
		Status: N/A Hambsit			Orente 🕽	Submit	
		Employer (PAYEIP	RSI)				
		Status: NW Humber 1			Create 🗲		
		VAT - Value Added	Tax				
		Statum:) Active Number 1234567A			Conte 🗲		

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		MICTOF BLUGGS	1
	Create Employer (PAYE/PRSI) Direct Debit		* Denotes a required field	
	Declaration			
	By Ticking on this box I am agreeing to the terms ar The SEPA Direct Debit Online terms and conditions	nd conditions. * can be found on <u>Revenue, ie</u>		
	Originator Details			
•	Originator	Direct Debit Unit, Collector General, Sarsfield House, Lime	rick	
	Originator Number	IE81ZZZ300729		
	Customer Details			
	Name	MR JOE BLOGGS		
	Employer (PAYE/PRSI) Registration Number	1234567A		
	Phone			
2	× Cancel		Next >	

Figure 24: Customer Details Screen

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

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

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

SEPA Direct Debit Online			
Create Employer (PAYE/PRSI) Direct Debit		* Denotes a required field	6
Payment Management Atematively to add an existing Mandate or to split the ramitta	nce across multiple separate bank accounts please click	the Manage Button. Names	The "Manag option enabl
Bank Details			you to add additional ba
Name of Financial Institution *			accounts to a
Address of Financial Institution *			existing man
IBAN *		0	
BIC *	0		
Name of Account Holder *			
Address of Account Holder *			
Pastal Code			
Country	Ireland 💌		
Is more than one signatory required on the account? $\ensuremath{^\circ}$	O Yes O No		
Confirm if account can accept a Direct Debit *	O Wes O No		
X Cancel		C Back Next >	

Bank Details Screen with Payment Management Option

Figure 25: Bank Details Screen with Payment Management Options

The customer has an active mandate for VAT and wishes to add

Employer Income Tax/PRSI/USC/LPT to an existing mandate. The customer should select the "Manage" option at top right-hand side to proceed.

Manage Mandate Screen

venue 🛱								
Custaim na hÉireann ind Customs		MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS			
			P				JOE	BLOGGS
	SEPA D	irect Debit (Online					
	Create	Employer (F	PAYE/PRSI) Direct Del	bit			* Denotes a required fiel	b
	To add E by clickir Select	mployer (PAYE) 1g "Add Bank Ac ID Mandate	/PRSI) to an existing mandate(s count". Name of Financial Institution	s) please select the	mandate(s) from the list bel	low and click "Next". Yo	u can also add a new bank account urther Information	
		C12345	Ulster Bank	IE (ULS	iB!	ULSBIE2DXXX	Click For More Info	
		C 54321	Bank of Ireland	IE BOI	1	BOFIIE2DXXX	Click For More Info	
		C 54321	Bank of Ireland	IE BO	1	BOFIIE2DXXX (Click For More Info	

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

SEPA Direct Debit Online		
Create Employer (PAYE/PRSI) Direct D	Debit	* Denotes a required field
Remittance Details		
Estimated liability for the tax year *		
Is the nature of your business seasonal *	🔿 Yes 💿 No 🛛 🚺	
Remittance Frequency - IBAN IE		
Amount to be dehited each month *	6	
Total Amount for the year	0	
		^
January February		
March		
April Mav		
June		
July		
August Sentember		
October		
November		
December		
× Cancel	Calculate	Kext Next >

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

	SEPA Direct Debit	Online The SEPA Direct Debit Guarantee		
	Sigle EuroPayneris Area Single EuroPayneris Area Binarco core Binarco and Di Binarco and Di Bina	 He SEPA Direct Debit Guarantee This is a guarantee provided by your Bank as a member of the Direct Debit Bitneme, in which Banks and Orignotoes of Direct Debit Banks and Cloaks. Hyou authorise payment by Direct Debit, then your Direct Debit Originator will notify you in advance of the amounts to be debited to your account account accept and pay such debits, provided thatyour account has sufficient evaluated and an unsighterised Direct Debit of these counts are debited to your account will accept and pay such debits, provided thatyour account has sufficient evaluated and in minedate return Bryving Bank will accept and pay such debits, for the amount so charged to your account, you are guaranteed an immediate return Bank of the amount so charged where you notify your Bank whole you are account, you are account, you are account, you are account, you are account accept and pays such debits, and in any event no later than 13 months after the date of debiting of such Debit Debit your conditions of your agreement why you are and the submitted bank and the weak sistement hypour agreement why you are account. And there must are account weak a sistement through you are account why you are acceused. Your rights are explained in a sistement through your agreement on the system at the table on which your account was debited. Your rights are explained in a sistement through your a ank to refuse a Direct Debit payment by writing in good time to your Bank. 	Your Requests (1) Employer (947:5989) Action Create Namilee Edit Crincal	
		SEPA Direct Debit Options IT - Income Tax Status: NR, Rember : Create >	Once you add a SEPA direct debit application to your requests you will be able to submit.	-
		Employer (PAYEIPRS)) Status: In your requests Ramber :		
		VAT - Value Added Tax Status: NA Number : Create >		
Figu Click " Subm i	re 28: DDOI t" to proc	Doptions Screen with "Your Requests field ceed to the Summary Screen .	n to "Edit" or "Can	cel" any
amendment	s made.			

	Summary								
	Create Employer	(PAYEIPRSI) SE	PA Direct Del	bit Online -				^	
	Originator Clevel Date Unit	Coloring Gaussial Roy	statil-to so 1 in	Originator N	umber 710				
	Estimated liabili 12000.00	ly for the tax year	s the nature of yo	ur business seasona	1				
	Create New	Mandate - IBAN II					^		
	IBAN			BIC					
	Date of State Amount Total A	first Debit because Direct Debit p it to be debited each m means for the way	; ayments will be d with	29/05/2014 educted on the third (a 1000.00 12000.00	st working day of eve	ny manth			
		January	February	Harch	April	May	June		
		1000.00	1000.00	1000.00	1000.00	1000.00	1000.00		
		July	lugut	September	October	November	December		
6		1000.00	1000.00	1000.00	1000.00	1000.00	1000.00		
	In more No	i than one signatory re	quired on the acc	oranil 7					
	Finan	icial Institution	Accou	nt Holder					
	Name		Name						
		e e	Address	4					
	Addres addres addres addres	s1 s2 s3	address address address	4 5 6					
	Addres addres addres	:s1 :s2 :s3	address address address Postal C Country	4 5 6 ode					
	Addres addres addres	s1 s2 s3	address address address Postal C Country Ireland	4 5 6 ode					
	Addres addres addres	st Ist Ist Ist Ist Ist Ist Ist Ist Ist I	address address address Postal C Country Ireland	4 5 0 ode					

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

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

Sign and Submit Screen

Revenue Cáin agus Custaim na Irish Tax and Custom	hÉireann AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
Direct Debit	Instruction					
Information	If your transaction is ready to be the fl you wish to review the details of the Once your transaction has been suu transaction. Please keep a note of the Sign & Submit	ansmitted, please sign and is transaction click on the ccessfully transmitted you his number for your records	submit by entering your pas button marked Back. will be provided with a notice 8.	sword below. number for the		
	Certificate	Sign & S	1 Help			
		0%				

Figure 30: Sign and Submit Screen

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

Cline and diversion MY SERVICES PROFILE VORK IN PROGRESS ADMIN SERVICES Direct Debit - ROS Acknowledgement You can access a copy of this transaction through your ROS libox 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 loquing relating to this transaction. Wolk in the definition of the Services tab. Direct Debit Online Summary: CREATE MANDATE To return to My Services page click the OK button To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE To return to My Services page click the OK button OK CREATE MANDATE CREATE MANDATE CR	ROS Help Exit								Revenue 🛱
Direct Debit - ROS Acknowledgement You can access a copy of this transaction through your ROS hloox 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.				ADMIN SERVICES	K IN PROGRESS	ROFILE WC	REVENUE RECORD	MY SERVICES	Táin agus Custaim na hÉireann Irish Tax and Customs
You can access a copy of this transaction through your ROS inbox by clicking on the Revenue Record tab above. To file another Direct Debt Instruction click on the My Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. <u>Notice Number 123456789 K</u> Direct Debt Online Summary: <u>Action Status For Review Vour request is under review and a decision will issue</u> to return to My Services page click the OK button IDE							ement	ROS Acknowledg	Direct Debit - F
To return to My Services page click the OK button To return to My Services page click the OK button To return to My Services page click the OK button				e Record tab above.	clicking on the Reven	h your ROS Inbox	opy of this transaction th	You can access a	
Motioe Number 123456769 K Direct Debt Online Summary: Action Status CREATE MANDATE - VAT For Review Your request is under review and a decision will asue shortly. To return to My Services page click the OK button OK				s transaction.	or inquiry relating to th	ure correspondenc	e Number below in any	Please use the Not	
Action Status CREATE MANDATE - VAT For Review shortly. To return to My Services page click the OK button OK					123456789 K	otice Number	ummary'	Direct Debit Online	
CREATE MANDATE - VAT For Review Your request is under review and a decision will assue shortly. To return to My Services page click the OK button OK					Status	ion	initially.	Direct Dobt Online	
To return to My Services page click the OK button OK			der review and a decision will issue	Your request is un shortly.	For Review	- VAT	CREATE MANDATE		
				ОК		1	vices page click the OK b	To return to My Se	
	-								
Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Cartification Practice Statement Certificate Policy Statement Privacy Policy Terms & Condition	15	atement Privacy Policy Terms & Condition	on Practice Statement Certificate Policy Sta	as Gaeilge Certificatio	Eolas		bility	S Help Exit Access	Revenue Home RO

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



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Revenue Î		ROS H
Cáin agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES PAYE	
		Mr Joe Bloggs 1234
	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 Mr Joe Bloggs	
	Employer (PAYE/PRSI) Registration Number 1234567A	
	Phone	
	X Cancel	Next >

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 <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).

٢

Revenue	MY SERVICES REVENUE RECORD PROFILE	IORK IN PROGRESS ADMIN SERVICES PAYE	ROS Help
	SEPA Direct Debit Online		
	Amend Employer (PAYE/PRSI) Direct Debit	* Denotes a re-	guired field
	Payment Management Alternatively, to add an existing Mandate or to split the rer	ittance across multiple separate bank accounts please click the Manage button.	The "Manage" option enables you to add additional bank accounts to an
	Bank Details		existing mandate
	Name of Financial Institution *	test	
	Address of Financial Institution *	address1	
		address2	
		address3	
	IBAN *	E75 AIBK 9322 5617 7080 87	
	BIC *	AIBKIE2DXXX	
	Name of Account Holder *	tester	
	Address of Account Holder *	address4	
		address5	
		address6	
	Postal Code		
	Country	ireland V	
	is more than one signatory required on the accou	III Ves No	
	Confirm if account can accept a Direct Debit *	🖲 Yes 🖤 No	
	× 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

and the star condition		and the second second	Sec. States	and the second		and the second second second		A CONTRACTOR OF		
	SEPA Dire	ct Debit Online							MR JOE BLOGGS	1
	Amend Er	nployer (PAYE/Pf	RSI) Direct [Debit				* Denotes a required field		
	Remitta	nce Details								
	Estimate	d liability for the tax	/ear *	1	2000.00	0				
	Is the na	ture of your busines	s seasonal *	6	🖲 Yes 🔘 No	0				
	Remitta	nce Frequency -	Mandate ID	C (IE	BAN IE JAIE	ЗК	í -			
	Amount	o be debited for rem	aining month	s this year * 1	000.00	0				
	Total Am	ount for the year		1:	2000.00	0				
			0							
	January		Reduce Sus	pend Exclude	1000.00					
	February				1000.00					
	March				1000.00					
	April				1000.00					
	May				1000.00					
	June				1000.00					
	July				1000.00					
	August				1000.00					
	Septembe	1			1000.00					
	October		100		1000.00					
	December	-			1000.00					
	X Cancel	J			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 <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.

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

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

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

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

DDOL Options Screen with "Your Requests" field

SEPA Direct	Debit Online	MR JOE BLOGGS	1234567A	
	The SEPA Direct Debit Guarantee Your Requests (1)			
Single Euro Payme Pro information of please see Revenue in	 This is a guarantee provided by your Bank as a member of the Direct Debit Scheme, in which Banks and Originators of Direct Debit participate. If you athnicise a payment by Direct Debit, then your Direct Debit Originators will notify you in advance of the amounts to be debited to your account. your Direct Debit Originators will notify you in advance of the amounts to be debited to your available funds. If it is astablished that an unauthorised Direct Debit was charged where you notify your Bank with a unauthorised Direct Debit your account. As part of your rights, you are entitled to a refund from your bank. Arefund must be claimed within 8 weeks starting from the date on which your cancel with sour direct work in 8 weeks starting from the date on which your cancel with sour direct work as a Direct Debit Debit work are explained in a statement that your an obtain from 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: 123567A IN Mandate: Hext Debit Date: 9th February 2015 Last Updated: 1st December 2014	-		H
	Employer (PAYE/PR SI) Status: In your requests Itomater: 1234567A 10 Unentater: 1 Hext Debit Date: 24th December 2014 Last Updated: 1st December 2014			
	VAT - Value Added Tax Status: Active Number: 1234567A ID Mandate: Next Debit Date: 24th December 2014 Last Updated: 1st December 2014 Cancel >			
				*
Figure 36: DDOL	Options Screen with "Your Reque <mark>sts" filed</mark>	An		

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 MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES 1234567A MR JOE BLOGGS Summary Amend E oyer (PAYE/PRSI) SEPA Direct Debit Online -1234567A ^ Originator Number IE81ZZZ300729 Originator Direct Debit Unit, Collector General, Sarsfield House, Limerick Estimated liability for the tax year Is the nature of your business seasona - IBAN IE end Mandate C IBAN IF AIBK BIC AIBK Remittance Details Effective Date of Amendment 01/12/2014 Subsequent Direct Debit payments will be deducted on the third last v ing day of every m subsequent bried beint payments w nount to be debited for remaining onths this year tal Amount for the year 1000.00 12000.00 March January April Мау 1000.00 1000.00 1000.00 1000.00 1000.0 July ctoher 1000.00 1000.00 1000 00 1000.00 1000.00 1000.00 Is more than one signatory required on the account? Account Holder Financial Institution Name tester Name test Address address4 address5 address6 Address address3 Postal Code Country Ireland < Back N-ext 🗲 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.

C:	ام مر م	Culture		C
Sign	and	Supr	nit -	screen

Revenue Cáin agus Custaim na hÉireann Irish Tax and Customs	AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	I.	ROS Help Ex
Direct Debit Instruct	tion					
fatormation i fryour transa	transaction is ready to be tra wish to review the details of th your transaction has been suc- ction. Please keep a note of th Sign & Submit Certificate	insmitted, please sign am is transaction click on the iccessfully transmitted you nis number for your record	d submit by entering your par button marked Back. will be provided with a notice s.	ssword below,		
		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.

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PR	OGRESS	ADMIN SERVICES			L	/	ROS Help Ex
Direct Debit	- ROS Acknowledg	ement									
	You can access a c To file another Direc Please use the Noti Direct Debit Online S	topy of this transaction to t Debit Instruction click of ce Number below in an Summary:	hrough your ROS n the My Service ny future corresp Notice Numbe	S Inbox by clicking is tab. ondence or inqui er 12345	g on the Revenue ry relating to this 56789 K	Record tab above.					
			Action		Status						
		CREATE MANDATE	- VAT		For Review	Your request is und shortly.	ler review and a decision	will issue			
		vises as a lisk the OV	button			OK					

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.

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 a	and conditions.	
The SETA Direct Desir Online terms and contaiton	s can be found on <u>revenue re</u>	
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 >

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**.

Bank Details Screen with "Manage" Option

kevenue 💵										
iin agus Custaim na hÉireann ish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	5 PAYE	-		/	
	0504 Di-								MR JOE BLOGGS	123456
	SEPA DI	ect Debit Online								
	Amend E	mployer (PAYE/PR	SI) Direct De	bit			[°] Denote	s a required fiel	d 	
	Alternativ	ent Management ely, to add an existing Man	date or to split th	e remittance across multiple s	eparate bank account	s please click the Ma	inage button.	Manage 🖒	The "Manage" option enables you to add	
	- Bank D	Details							accounts to an existing mandate	
	Name	of Financial Institution *		test					- The second sec	
	Addres	s of Financial Institution	*	address1						
				address2						
				address3						
	IBAN *			E75 AIBK	9322 5617	7080 87				
	BIC *			AIBKIE2DXXX	0					
	Name	of Account Holder *		tester						
	Addres	s of Account Holder *		address4						
				address5						
				address6						
	Postal	Code								
	Country	(Ireland 👻						
	Is more	e than one signatory req	uired on the ac	ccount? * 🔘 Yes 🖲 No						
	Confirm	n if account can accept :	a Direct Debit *	● Yes © No						

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		MY SERVICES	REVENUE RECORD	PROFILE	K IN PROGRESS	ADMIN SERVICES		1	ROS Help Exit			
	8504 D	ine of Dobit C						JOE BLOGGS	1234567A -			
	SEPA D	irect Debit C	niine									
	Amend VAT Direct Debit * Denotes a required field											
	Existing/New Mandates To add Value Added Tax to an existing mandate(s) please select the mandate(s) from the list below and click "Next". You can also add a new bank account by clicking "Add Bank Account".											
	Select	ID Mandate	Name of Financial Institution	IBAN		BIC F	urther Information					
	V	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	:1					Sack	Next >				

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.

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Bank Details Sc	reen
-----------------	------

1								MR JOE BLOGGS	123
SEPA Dire	ct Debit Online								
Amend VA	T Direct Debit					* Denotes a req	uired field		
Paymen	t Management								
Alternatively	r, to add an existing Man	date or to split the	remittance across mult	tiple separate bank acc	ounts please click the	Manage button. Manag	9e 🔪		
Bank De	tails								
Name of	Financial Institution *		test]				
Address	of Financial Institution	*	address1						
			address2						
			address3						
IBAN *			E A	IBK					
BIC *			AIBKIE2DXX	x	0				
Name of	Account Holder *		tester						
Address	of Account Holder *		address4						
			address5						
			address6						
Postal C	ode								
Country			ireland 👻						
Is more t	han one signatory req	uired on the acc	ount?* 🔘 Yes @	No					
Confirm i	f account can accept a	a Direct Debit *	• Yes C	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

Revenue		MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		ROS Help Exit				
	SEPA D)irect Debit	Online									
	Create Employer (PAYE/PRSI) Direct Debit * Denotes a required field											
	Existing/New Mandates To add Employer (PAYE/PRSI) to an existing mandate(s) please select the mandate(s) from the list below and click "Next". You can also add a new bank account by clicking "Add Bank Account"											
	Select	ID Mandate	Name of Financial Institution	IBAN	BIC	Further Information						
		NEW	Allied Irish Bank	IE AIBK	AIBK	Click For More Info	Delete >					
							+ Add Bank Account					
	X Canc	el					K 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	MY SERVICES REV		OFILE WOR	K IN PROGRESS			ROS Help Exit
							JOE BLOGG	S 1234567A
		SEPA Direct Debit Online						
		Amend VAT Direct Debit					* Denotes a required field	
		Remittance Details						
2		Estimated liability for the tax ye	ar *	60000.00	0			
		Is the nature of your business s	easonal *	🛇 Yes 🖲 No	0			
٧		Remittance Frequency -	Mandate ID C 12345	(IBAN IE	AIBK)		
		Amount to be debited from this	account *	60000.00	0			
		Amount to be debited for remain	ning months this year *	5000.00	0			
		Total Amount for the year		60000.00	0			
		Click to see monthly distributi	on				~	
		Remittance Frequency -	Mandate ID C54321	(IBAN IE	BOFI	·)		
		Amount to be debited from this	account *	36000.00	0			
		Amount to be debited for remain	ning months this year *	36000.00	0			
		Total Amount for the year		432000.00	0			
-		Click to see monthly distributi	on				~	
		X Cancel		Calculate			Sack 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

SEPA Direct Debi	t Online	
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 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 agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which 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. 	Your Requests (1) Value Added Tax Action: Amend Number: 1234567a Edit Cancel
	SEPA Direct Debit Options IT - Income Tax Status: Active Number: 1234567a ID Mandate: Next Debit Date: 9th February 2015 Last Updated: 1st December 2014 Cancel >	Once you add a SEPA direct debit application to your requests you will be able to submit.
	Employer (PAYE/PRSI) Status: Active Number: 1234567A ID Mandate: Next Debit Date: 24th December 2014 Last Updated: 1st December 2014 Cancel >	
	VAT - Value Added Tax Status: In your requests Number: 1234567A ID Mandate: c12345 Next Debit Date: 24th December 2014 Last Updated: 1st December 2014	

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

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

Summary Screen with Multiple Mandates

	Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		ROS Help Exit
							MR JOE BLOG	GS 1234567A
	Su	mmary						
		Amend Value Adde	d Tax SEPA Direct D	ebit Online -	1234567A		JOE BLOGGS	
		Originator Direct Debit Unit, Co	llector General, Sarsfield Ho	use, Limerick	Originator Number IE81ZZZ300729			
P		Estimated liability f 60000.00	or the tax year Is the na No	ature of your bus	iness seasonal			
		Create New Ma	ndate - IBAN IE				~	
		Amend Mandat	e C arata - IBAN IE	BOFI			~	
		Amend Mandat	e C erter - 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)

Summar	у							
Amen	d Value Added Tax SEPA	Direct Debit On	line 1234567A			JOE BLOGGS	^	
0	riginator		Originator Nu	mber				
D	irect Debit Unit, Collector General, S stimated liability for the tax year	Sarsfield House, Limer Is the nature of yo	ick IE81ZZZ30072 our business season	9 al				
60	0000.00 Create New Mandate - IBAN I							
	Amend Mandate C IE						~	
	Amend Mandate C						~	
	IBAN IE AII	BK	BIC	AIBKI	-			
	Pomittanco Dotailo							
	Effective Date of Amenda	nent O	16/03/2015					
	Effective Date of Amendin Subsequent Direct Deb Amount to be debited for months this year Total Amount for the year	nent 0 it payments will be ded remaining r	6/03/2015 ducted on the third last 5000.00 60000.00	working day of ever	y month			
	Effective Date of Amendin Subsequent Direct Deb Amount to be debited for months this year Total Amount for the year	nent 0 it payments will be dea remaining r February	6/03/2015 ducted on the third last 5000.00 60000.00 March	working day of ever	y month May	June		
	FreeInitial ice Details Effective Date of Amendin Subsequent Direct Deb Amount to be debited for months this year Total Amount for the year January 5000.00	nent 0 it payments will be dear remaining r February 5000.00	6/03/2015 ducted on the third last 5000.00 60000.00 March 5000.00	working day of ever April 5000.00	y month May 5000.00	June 5000.00		
	Effective Date of Amendn Subsequent Direct Deb Amount to be debited for months this year Total Amount for the year 5000.00 July 5000.00	nent 0 it payments will be dear r February 5000.00 August 5000.00	6/03/2015 ducted on the third last 5000.00 60000.00 March 5000.00 September 5000.00	April April 5000.00 Cctober 5000.00	y month May 5000.00 November 5000.00	June 5000.00 December 5000.00		
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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 SERVICE	S CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		
Direct Debit Inst	ruction					
Automation If if O Ite	your transaction is ready to b you wish to review the details nce your transaction has beer insaction. Please keep a note Sign & Submit Certificate Enter Password	ie transmitted, please sign of this transaction click on t successfully transmitted y of this number for your reco	and submit by entering your par he button marked Back. u will be provided with a notice rds.	ssword below.		

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.

venue 🛱	MY SERVICES	REVENUE RECORD	PROFIL F	WORK IN PROGRESS				ROS Help Ex
ax and Customs			THOMEL					
Direct Debit -	ROS Acknowled	lgement						
	You can access a To file another Dire Please use the No Direct Debit Online	a copy of this transaction th ect Debit Instruction click or stice Number below in an s Summary:	rough your ROS the My Service y future corresp Notice Numbe Action	S inbox by clicking on the Revis s tab. ondence or inquiry relating to the 123456789 K Status	enue Record tab above. this transaction.		_	
	To return to My S	CREATE MANDATE	- VAT	For Revi	ew Your request is un shortly.	der review and a decision will iss	le	

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			^
	ССПЛ		Your Requests (0)		
		 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. 			
	JEPA	 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 			
	Single Euro Payments Area	account. • your Bank will accept and pay such debits, provided that your account has sufficient			
	For information on DD please see	available funds. If it is established that an unauthorised Direct Debit was charged to your account you are			
	Revenue.ie	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.			
2		 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.			
			Once you add a SEPA direct debit		
		SEPA Direct Debit Options	application to your requests you will be able to submit.		
		Status: N/A	Submit		
		Number : Create >			
		Employer (PAYE/PRSI)			
4		Number :: Create >			
P		VAT - Value Added Tax			
		Number: 1234567A ID Mandate: • C12345	_		
		Next Debit Date: 24th December 2014 Last Updated: 1st December 2014	<u>[]</u>		
Revenue Home ROS Help E	xit Accessibility	Eolas as Gaeilge Certification Practice Sta	ement Certificate Policy Statement Priv	icy Policy Terms & Conditions	Ļ
					,
Figure 5	51: DDOL (Options Screen			
		NAT MAL AND TO BE SAME			
CIICK Cancel	under th	e VAT – Value Added Tax banne	ſ		
	-	The SERA Direct Debit Guarantee	Your Requests (0)		*
	CCDA.	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.			
	JTA	 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 			
	Single Euro Payments Area	account. • your bank will accept and pay such debits, provided that your account has sufficient available funds.			
	please see Revenue in	 If it is satisfished that an unsufficient Direct Debit was charged to your account, you are supramed as investigate orbital to your Basis of the ansault so charged where you satisfy 			
		your Bank without undex delay on becoming aware of the unauthorized Direct Debit, and in any event no later then 15 menths after the date of debities of such Direct Debit to your			
		account. • As part of your rights, you are entited 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			
		Account, Account of the service of the service of the service basis under the terms and conditions of your rights, you are settled in a reflect from your basis, under the terms and conditions of your appresent with your basis, A reflect must be allowed within § weeks adving them the date on wheth your account was abilited. Your rights are explained in a statement that you can allow how your basis. You can advince them for the condition how your basis.			
		Account, Account of the service of the service for a refund hors year basis under the terms and conditions of year represent with year basis. A refund most be dated within 8 weeks statistical from the date on which year account was dated. Your rights are septement in a statement bid year (an addate) from year fails. You can an address with the service fails. You can an address and the date and the service fails. You can an address and the date and the service fails. You can an address a Direct Dated teatrustition is good time to year Basis. You can an address and the Direct Dated teatrustition is good time by writing to year Dated.			
		account, 6.46 applied 19 year rights, year are entitled for a refund thom year basis under the terms and conditions of year agreement with year basis. A refund must be dateed within 8 weeks statement bid year (and ear wheth year account was adhed) 'Year righter are sophered in a statement bid year (and adhen hion year fails). 7.9% cas an adhed year flash to instead a Bivett Datet gayment by writing in good time is year Beak. 7.9% cas a nature alternation a Bivett Datet payment by writing in good time is year Beak.			
		Accession Accession and Accession Ac	Once you will a SDA devot debt application to your requests you will be a table to adure.		
		Account Account Account and Account Ac	Once you and a SDM, deed, deal application to your requests you will be able to obter. Subset		
		Account - A spart of your rights, you are entitled to a refuel from your bask under the terms and condens of your rights, you are entitled to a refuel from your bask, under the terms and contenent that you can ideal on which your bask. A refuel must be deemed with 8 weeks under entitled on which you are account was addressed. Your rights are majored in a source entitle that you can ideal which your bask. We can cancel that you can ideal hat week of the fragment by writing in good there to your them. • You can cancel the Greet Data it instruction is good time by writing to your Bask. SEPA Direct Data (or for a locorum Tax) Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian Alterian	Once you and a SDM dead dead application to your requests you will be able to scient.		
		Advanced Adv	Once you and a SEMs deed deal application to your requests you will be also to solver. Submit		
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		Algoried Two rights, you are entitled the arithmal theory your bank under the forms and considered of two rights, you are entitled the arithmal theory your bank under the form rights are possiblened to a considered the two heats possible are accessed. 	Onto you and a SDM. Sevel deal application to your respectively you will be about a solution. Solution		
		Accessed - Accessed a proving the system and the terms and considers of your regiones and with your basis. A reliad must be based within it weeks address of the system approximation of the system basis under the terms and considered that your basis is a reliad to the system basis under the terms and the search and the system basis to reliad the system basis under the terms and the search basis your basis is reliaded basis then your basis. If the second the denset basis the second basis and the system basis of the basis of the system basis of the second basis of the system basis of the second b	Once you and a SIDM devel deal seguration to your responsibly you will be subret. Between the subret. Between		
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		Account of the series of the s	Once you and a SDA, devel deal application for your requests your well to allow to subset.		•
		Advanced Adv	Once you and a SDM, deed deal application to your requests you will be also for duties.		
		Advanced Adv	Once you and a SDM. Greed deal application to you requests you will be able to schere. Solarent		
		Al-space of your regions are a reliefed if a refuel of how your basis, under the form some anomal from the date on which your basis. A refuel must be based with it is used atomiced that your factors was an access was allowed from refuel anomaly was provided in the your basis to refuel another than a second was allowed from your basis to refuel that not factor factor provide that. StepPA Direct Direct Control Factors and the second factor provide that a second factor for the second factor of the your basis to refuel that not factor factor provide that a second factor of the your basis to refuel that not be the your basis to refuel that a second factor of the second factor of the factor of the factor factor provide that a second factor of the your basis to refuel that not be the your basis to refuel that a second factor of the second factor of the factor of the second factor factor provide that a refuel to refuel that not be second for the second factor factor of the second factor of the second factor factor factor factor of the second factor of the second factor factor factor of the second factor of the second factor factor factor of the second factor of the second factor factor of the second factor of the second factor of the second factor factor of the second factor of	Once you and a SDM. deed deal apdication by par requests yes will be also to scient. Solvert		
		A-apart of your rights, you are writted if a righted how your bask, under the form on the sequence of your righters were determined in the form of the apart of hear your bask to refer the apart of	Onde you and a SDM deed deal and address to an expected a year with a star to to calculate the star of the star of the star Star of the star of the st		
Revenue Hanne - ROSHap - E	X4 Accessibility	<text><list-item><list-item><complex-block></complex-block></list-item></list-item></text>	Onde you and a SDM deed deal anderdoe to you requests you with early to state	v Palscy Terms & Conditions	
Revenue Hamme - Rois Hamp - G	20.1/c-1	newsence of the property has the set of the first the	Onde you and a SEMo direct deal application in you requests you with the two to color. Submit	y Palicy Terms & Conditions	
Figure 5	i2: Value A		Once you and a SEMA devid deal and address types with the text to tooler. Setterst event Certificate Policy Statement Priva	y Palicy Terms & Conditions	
Figure 5	52: Value A	 As part of your rights, you are writted the a right of the right of th	ever Contracte Policy Statement Prove Concellation	y Fally Tems & Conditions	
Figure 5 Error message a	52: Value A appears.		ever Confloate Policy Statement Policy concellations.	y Palicy Tems & Conditions	
Freedom Figure 5 Figure 5 Error message 3	52: Value A appears.		eret Contacte Polya Baser of Polya	ty Palicy Terms & Conditions	
Figure 5 Error message 3	52: Value A appears.	a. Specific of types of physical set with point is a rather than the way we hand under the later table of the set of t	ever Content Party Same and a state of the second state of the sec	v Palicy Terms & Conditions	55
Figure 5 Error message a	52: Value A appears.	a. A spatial of your rights, you are written it is a ratio of hour hour bank, which is it would be a spatial of the rights are provided in the rights of the rights are provided in the rights of t	ever Content Party Davage of the second seco	ty Pascy Terms & Conditions	55

DDOL Options Screen with "Your Requests" field

Cost agar Costons in Millham	MY SERVICES REVENUE RECORD PROFILE	WORK IN PROGRESS ADMIN SERVICES	PANE	1
	SEPA Direct Debit Online			
5	 The SEPA Direct Deb The separate properties of the separate properties of th	In Guarantee visited by visite Dark as a number of the Devict Deals Sch of the Oreic Deals participan. In the Device Deals, then ingreater will notify you in advance of the amounts to be approximately and participant of the second to be the refund you will be the second to be the second to be the refund by your Bakk of the amount so thrapped when the refund by your Bakk of the amount so thrapped when the refund by your Bakk of the amount so thrapped when the refund by your Bakk of the amount so thrapped when the refund by your Bakk of the amount so thrapped when the refund by your Bakk of the amount so thrapped when the refund by your Bakk of the amount so thrapped when the the second bakk of the amount so thrapped when you are either the second bakk of the second visit and the second bakk of the second outpant how your bakk. In the time the either Dakk payment by writing in good with Deals instruction in good time by writing to your Bakk.	Vour Requests (1) ann, in white View Andred Tas Actions (2 acce) Author Andred Tas Actions (2 acce) Cacce Author a Auth	
	SEPA Direct Debit	Options	Once you add a 155M deved debt application to your inquests you will be able to submt. Submt.	
	Number:		Deade >	
	Employer (PAYE/PI	RSI)		
	Status INA Number		Dreada 🔰	
	VAT - Value Added	d Tax		
	Status: In your request Namber : 10 Mandat, Next Debe Dete: 245 1 Last Updated: 1st Deo	ts December 2014 Venter 2014		
Figu	= 53. DDOL Ontions S	creen with "Your Re	auests" 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.

	ncel Value Added Tax SEPA Direct Debit Online - 2	
	1.5. Visu are requesting to cancel this mandate, please provide a reason below: Cancelation Reason ** Please subject one	
	Originator Originator Number Devid Debi Vis, Colector General, Sans feld House, Limerick EB/222200729	
	IDAN IE NIBI DIC AIBNI	
	Remittance Details Effective Date of Cancellation 81/12/2014 Amount to be elected each month 1000.00 Total Amount to Sec. Research 1000 Total Amount to Sec. Research 1000 Total Amount to Sec. Research 1000 Total Amount to Sec. Research 100 Total Amount to Sec. Researc	
	January February April Mary Jense 1000.0 1000.0 1000.00	
	Jaly August September October Bovenider Desember 1008.00 1008.00 1008.00 1008.00 1008.00 1008.00	
	ad. New S	
enue Kome ROS Help Exit	Locessibility Eolas as Gaelge Cettification Practice Statement Cettificate Policy Statement Privacy Policy	Terms & Conditions
Figure 54	Summary screen	
on for can	ellation must be selected from the drop-down menu e.g	g. Ceased Trading.
	•	

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

- Revert to standard filing pattern.
- Customer Deceased.

	ngan Dotaina na Mireana Tan and Cantonna	MY SERVICES	EVENUE RECORD PR	IOPILE WORK IN PROGRESS	ADMIN SERVICES	PAYE	1	
	Direct Debi	t Instruction						
	<u>(</u>)	If your transaction is rea If you wish to review the Once your transaction h the transaction. Please	idy to be transmitted, ple details of this transaction as been successfully transaction reep a note of this numb	ase sign and submit by entering y n click on the button marked Back. nsmitted you will be provided with er for your records.	our password below. a notice number for			
		Sign & Sub	mit					
4		Certificate Enter Pessier	rd	O Hale Dign & Suomit Back				
				0%				
								-

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

enue 🛱	_									ROS Help [Ext]
n Costains na Miresann 1 and Cardonen	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PRYE				
Direct Debit	- ROS Acknowled	igement								_
	You can access To file another DV Please use the No.	a copy of this transaction i ect Debit Instruction click o plice Number below in a	through your RDS in the Hy Services by future correspo	inbox by clicking on the Re \$ 160. andersce or inquiry relating 1	venue Record tab above. o this transaction.					
	Direct Debit Online	CANCEL MANDATE I	Action	r t State						
	To return to lify 5	lervices page click the OK	button		0K					
Revenue Nome	RDS Help Duit Acce	aabilly		5	las as Gaelige Certifica	ton Practice Statem	ent Certificate Policy I	Internent Privacy Pr	ilicy Terms & Cons	Bona
Fig	ure 56: R(OS Acknow	vledger	nent Scree	n 🧹	2				

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 7

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" **Payments** ← Back **Create Mandate** Select the registrations you would like to add to your mandate. Add Registrations Tax Number Add to Mandate? Тах Туре Employer PAYE/PRSI Next → 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

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"

Create Mandate

Summary

Are these details correct?

Mandate Details

<u>Edit</u>

	Тах Туре	Tax Number	
	Employer PAYE/PRSI		
	Bank Details	E di	
	built betuits	<u></u>	1
	Name of Account Hold	ler	
	Test		
	Address of Account Ho	older	
	Test, Test, Test, Ireland		
	BIC		
	aibkie2d		
	IBAN		
	ie19aibk		
	You will receive a notifica Subsequent payments wil	tion with the date of your first payment when your application has been submitted. Il be deducted on the third last working day of every month.	
	Figure 63: Variable	e Direct Debit Create Mandate Summary screen	
A	Summary screen with	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.

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assword	••		
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mandate

64

2:

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