

## Notifications about Enquiries

### – system notifications and replies

#### Part 37-00-36E

Document updated May 2024

### Summary

Guidance relating to specific aspects of registering for and using MyEnquiries is available in linked manuals:

[Part 37-00-36](#) MyEnquiries

[Part 37-00-36A](#) Access to and Registering for MyEnquiries

[Part 37-00-36B](#) MyEnquiries: Submitting and Managing Enquiries in myAccount

[Part 37-00-36C](#) MyEnquiries: Submitting and Managing Enquiries in ROS

[Part 37-00-36D](#) MyEnquiries: Tracking of Enquiries

## Table of Contents

1	Automatic notification that the enquiry was received .....	3
2	Automatic notification issued for specific 'clearance' categories.....	4
2.1	Clearance in Death Cases .....	4
2.2	Clearance for CGT for non-residents.....	4
2.3	Clearance for CAT regarding distribution of estate to non-resident beneficiary .....	5
3	Notification that a Revenue response has issued .....	5
4	Notification that Revenue has initiated an enquiry .....	7
5	Tax Clearance applications made via myAccount .....	8
6	Other 'system' replies issued via MyEnquiries .....	8

**Note:** This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

## 1 Automatic notification that the enquiry was received

Once you submit your enquiry, Revenue will generate an automatic reply to confirm your enquiry was received.

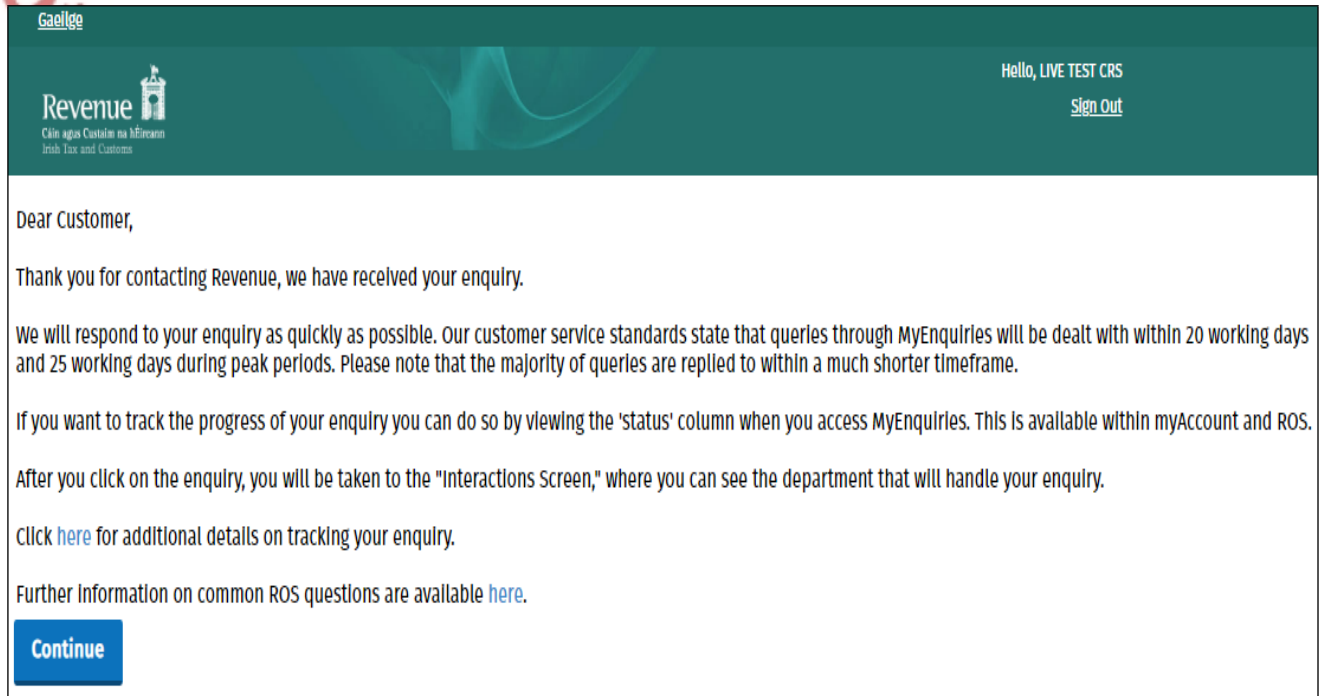


Figure 1: System generated reply to confirm that the enquiry was received (ROS customer)

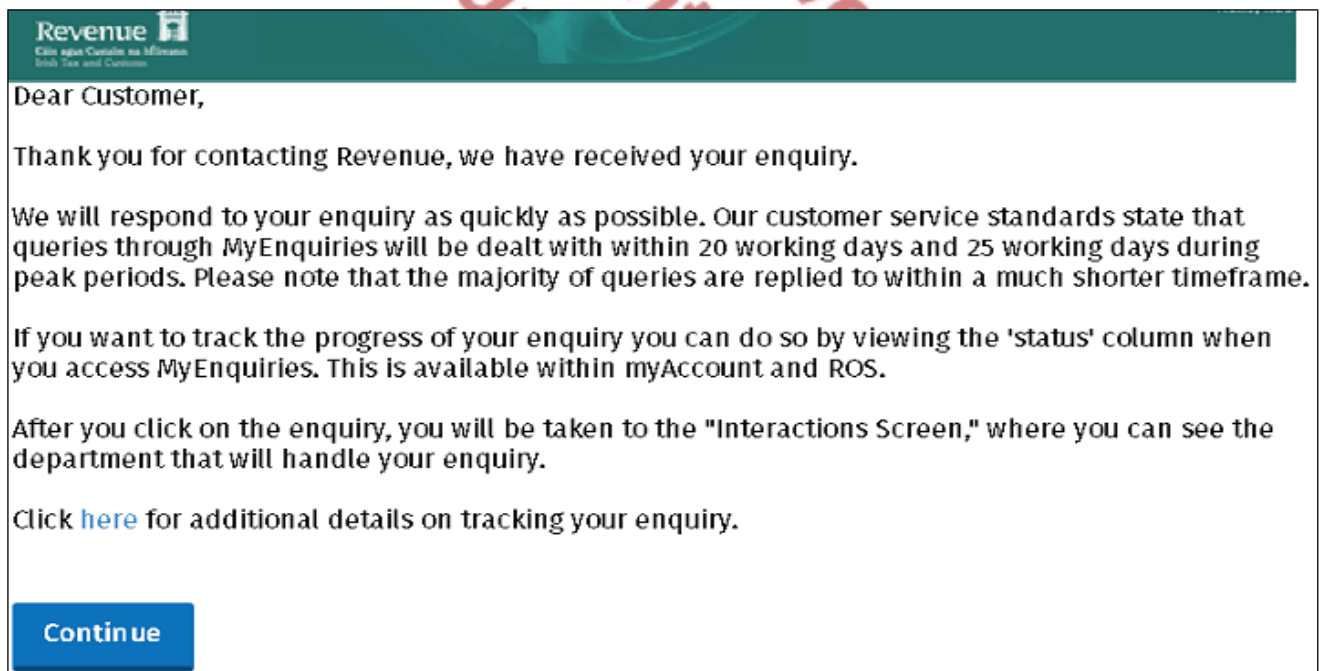


Figure 2: System generated reply to confirm that the enquiry was received via myAccount for PAYE only customers.

## 2 Automatic notification issued for specific 'clearance' categories

There are processes in place for 'deemed clearance' in three areas of contact:

- Death Case Clearance (as per TDM [46-01-02](#)),
- CGT non-resident clearance (as per TDM [45-01-05](#)), and
- CAT resident distributing deceased's estate to a non-resident beneficiary (as per CAT TDM [Part 2: The Statement of Affairs \(Probate\) Form SA.2](#) paragraph 4.1 and Appendix 1).

While the 'standard notification' may be issued initially, enquiries requesting 'deemed clearance' should generate an additional notification reflecting the 'deemed clearance' administrative provisions; as set out in the referenced specific TDMs linked above.

Enquiries for 'deemed clearance' must be submitted as per the guidance in the TDMs; including the use of specific text in the request when submitted via myAccount or the selection of specific categories/sub-categories when submitted in ROS. The type of notification that is issued in correctly submitted 'deemed clearance' requests is shown in paragraphs 2.1 to 2.3 below.

### 2.1 Clearance in Death Cases

A person acting in a representative capacity requesting clearance to distribute an estate after the death of a taxpayer will receive this notification. Refer to TDM [46-01-02 Requests for clearance in death cases](#) for further information.

Thank you for your submission of [DD/MM/YYYY].

Revenue will review this submission and will contact you within 35 working days if further information is required, or an intervention is to take place.

It should be noted that Revenue will not hold the agent, including personal representatives, executors, administrators, solicitors, etc., personally liable for the relevant taxes provided that it can be shown that the necessary due diligence, as outlined in the Revenue manual [46-01-02](#) has been undertaken.

[Continue](#)

Figure 3: Revenue reply to submission for clearance in a death case

### 2.2 Clearance for CGT for non-residents

A representative making an application for clearance under sections 1034/1043 TCA 1997 to distribute proceeds will receive this notification. Please refer to TDM [45-01-05 Requests for Clearance – Capital Gains Tax and Non-Resident Vendors](#) for further information.

Thank you for your recent submission received 11/10/2022.

Revenue will review this submission and will contact you within 35 working days if further information is required, or if a compliance intervention is to take place.

If, after 35 working days, you have not received a response in relation to your request for clearance under sections 1034 and 1043 Taxes Consolation Act 1997, you may distribute the sales proceeds to the non-resident vendor.

Revenue will not hold the representative, i.e., solicitor, acting in the disposal of the asset liable for the relevant taxes where it can be shown that a completed submission was made in accordance with the guidelines as set out in the tax and duty manual Part 45-01-05.

It should be noted that, in order for your submission to be valid for clearance purposes, the required documentation and returns as outlined in Part 45-01-05 must accompany the submission. Where the required documentation and returns as per the TDM are not submitted, then the submission will not be considered valid, and this online deemed clearance process will not apply.

**Continue**

Figure 4: Revenue reply to a submission for clearance for CGT non-resident

### 2.3 Clearance for CAT regarding distribution of estate to non-resident beneficiary

A person acting in a representative capacity requesting clearance in respect of CAT to distribute a deceased's estate to a non-resident beneficiary (section 48(10)) will receive this notification. Refer to CAT TDM [Part 2: The Statement of Affairs \(Probate\) Form SA.2](#) (paragraph 4.1 and Appendix 1).

Thank you for your recent submission of 16/04/2024.

Revenue will review this submission and will contact you within 30 days if further information or an intervention is to take place.

If after 30 days you have not received a response with regard to your request for clearance under Section 48(10) Capital Acquisitions Tax Act 2003, as amended, you may distribute benefits to the non-resident beneficiary(ies).

It should be noted that Revenue will not hold the agent, including personal representatives, executors and administrators, solicitors etc. personally liable for the relevant taxes, where they can show that the necessary due diligence, as outlined in Capital Acquisitions Tax TDM 02 - [Statement of Affairs \(Probate\) Form SA.2](#) has been undertaken.

**Continue**

Figure 5: Revenue reply to a submission for clearance for CAT purposes on distribution to non-resident beneficiary

## 3 Notification that a Revenue response has issued

When Revenue issues a response to an enquiry, an email is sent by standard email to inform you that (i) a response has issued and (ii) can be viewed in the Enquiries Record screen (Inbox) in MyEnquiries.

Any entry in the 'My reference' field when the original enquiry was submitted is included in the subject line of this notification.

### Notification of Revenue correspondence

Dear customer,

We have responded to your recent enquiry. Depending on the system through which you submitted your enquiry you can view our response by following the instructions below.

#### 1. Enquiries submitted via Local Property Tax Online

Log into **Local Property Tax** and click on the 'MyEnquiries' button. Our response can be seen in your Enquiries Record.

#### 2. Enquiries submitted via ROS

Log into **ROS** and click on the 'MyEnquiries' button under 'Other Services'. Our response can be seen in your Enquiries Record.

#### 3. Enquiries submitted via myaccount

Log into **myaccount** and click on the 'Enter' button for **MyEnquiries**. Our response can be seen in your Enquiries Record.

Yours sincerely

Revenue Commissioners

Figure 6: Email notification that Revenue has replied to an enquiry

### Fógra i dtaobh chomhfhreagrais ó na Coimisinéirí Ioncaim

A chustaiméir,

d'fhreagraíomar an fiosrú le déanaí uait. Ag brath ar an gcóras trínar chuir tú an fiosrú isteach, tig leat breathnú ar ár bhfreagra trí dhul tríd na treoracha thíos.

#### 1. Fiosruithe curtha isteach trí Cháin Mhaoine Áitiúil ar Líne

Logáil isteach i **gCáin Mhaoine Áitiúil** agus cliceáil an cnaipe 'M'Fhiosruithe'. Feicfear an freagra i dTaifead d'Fhiosruithe.

#### 2. Fiosruithe curtha isteach trí ROS

Logáil isteach i **ROS** agus cliceáil an cnaipe 'M'Fhiosruithe' faoi 'Seirbhísí Eile'. Feicfear an freagra i dTaifead d'Fhiosruithe.

#### 3. Fiosruithe curtha isteach trí mochúrsaí

Logáil isteach i **mochúrsaí** agus cliceáil an cnaipe 'Cuir Isteach' button le haghaidh **M'Fhiosruithe**. Feicfear an freagra i dTaifead d'Fhiosruithe.

Le dea-mhéinn,

Na Coimisinéirí Ioncaim

Figure 7: Irish version of email notification that Revenue has replied to an enquiry

## 4 Notification that Revenue has initiated an enquiry

When Revenue initiates an enquiry, an email is sent by standard email to inform you that an enquiry has been initiated and can be viewed in the Enquiries Record screen (Inbox) in MyEnquiries.

### Notification of Revenue contact

Dear customer,

Revenue has contacted you via our secure online system, **MyEnquiries**. You can view this contact by following the instructions below.

#### 1. Via Local Property Tax Online

Log into **Local Property Tax** and click on the 'MyEnquiries' button. Our contact can be seen in your Enquiries Record.

#### 2. Via ROS

Log into **ROS** and click on the 'MyEnquiries' button under 'Other Services'. Our contact can be seen in your Enquiries Record.

#### 3. Via myaccount

Log into **myaccount** and click on the 'Enter' button for **MyEnquiries**. Our contact can be seen in your Enquiries Record.

Yours sincerely

Revenue Commissioners

Figure 8: Email notification that Revenue has initiated an enquiry in MyEnquiries

### Fógra i dtaobh teagmhála ó na Coimisinéirí Ioncaim

A chustaiméir,

bhí na Coimisinéirí i dteagmháil leat tríd an gcóras slán ar líne, **M'Fhiosruithe**. Tig leat breathnú ar ár dteagmháil trí dhul tríd na treoracha thíos.

#### 1. Trí Cháin Mhaoine Áitiúil ar Líne

Logáil isteach i **Cáin Mhaoine Áitiúil** agus cliceáil an cnaipe 'M'Fhiosruithe'. Feicfear an teagmháil i dTaifead d'Fhiosruithe.

#### 2. Trí ROS

Logáil isteach i **ROS** agus cliceáil an cnaipe 'M'Fhiosruithe' faoi 'Seirbhísí Eile'. Feicfear an teagmháil i dTaifead d'Fhiosruithe.

#### 3. Trí mochúrsaí

Logáil isteach i **mochúrsaí** agus cliceáil an cnaipe 'Cuir Isteach' button le haghaidh M'Fhiosruithe. Feicfear an teagmháil i dTaifead d'Fhiosruithe.

Le dea-mhéinn,

Na Coimisinéirí Ioncaim

Figure 9: Irish version of email notification that Revenue has initiated an enquiry in MyEnquiries

## 5 Tax Clearance applications made via myAccount

If a customer applies for a tax clearance certificate via myAccount, she or he receives a confirmation or rejection notification in MyEnquiries. Notifications about tax clearance display on the Enquiries Record screen as below:

- 'Tax Clearance' displays in the 'Enquiry relates to' column, and
- a sub-category (Tax Clearance Certificate, Tax Clearance Refusal, Tax Clearance Access Number or Tax Clearance Rescinded) displays in the 'More specifically' column.

Customers can obtain further information regarding their tax clearance application by clicking on the tax clearance notification.

Previous Enquiries		<a href="#">Search previous enquiries</a>				
Archive	Enquiry ID	Date	Enquiry relates to	More specifically	Reference	Status
<input type="checkbox"/>	2005-122006	2020/05/28 08:05	Tax Clearance	Tax Clearance Certificate		Revenue Initiated

Figure 10: Reply in the Enquiries Record about a Tax Clearance application

The email notification issued about the reply in MyEnquiries specifically references that the message refers to Tax Clearance.

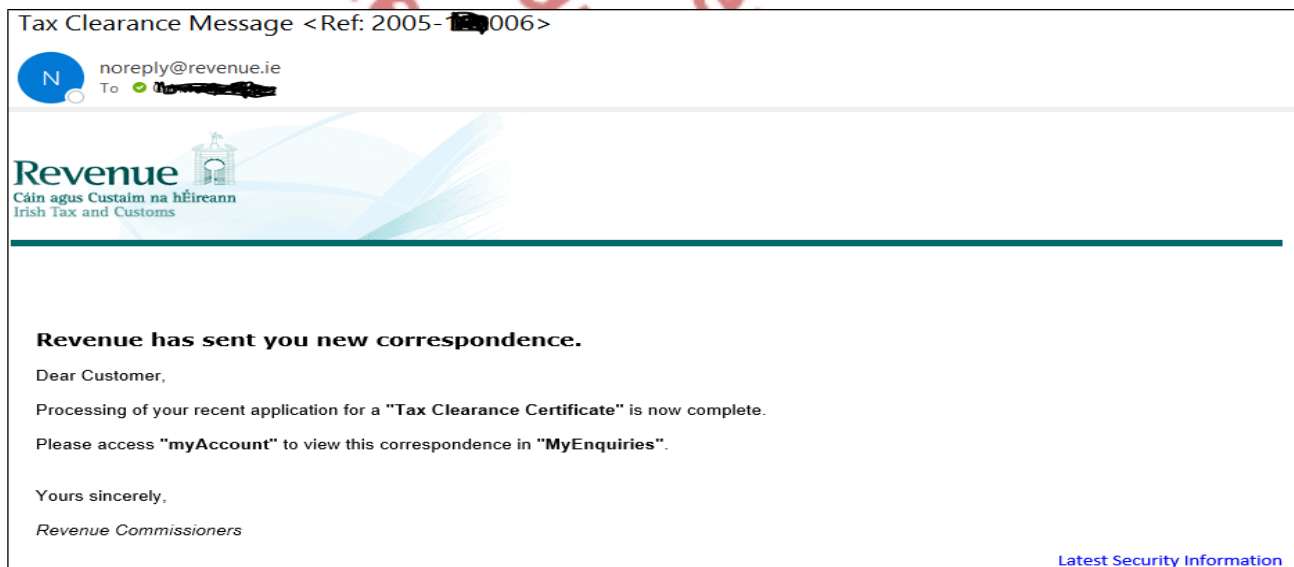


Figure 11: Email notification about a Tax Clearance application submitted from myAccount

## 6 Other 'system' replies issued via MyEnquiries

Revenue replies to a number of online applications submitted through myAccount, are issued via MyEnquiries. These include:

- Help to Buy (access numbers, verification, etc.)
- eCG50 (notification of application process)
- Letter of Residence (application status update)
- Charitable Donations Scheme (CDS eRepayments)



These replies or updates on relevant access numbers, etc. can be seen in the Enquiries Record.

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**Most recent version.**