

Hard copy returns

Part 38-06-03

This document should be read in conjunction with section 917K of the 1997 Act

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1 Making and authentication of hard copy returns

Section 917K of the 1997 Act sets out the requirements which must be followed in making and authenticating the hard copy of the electronic return as submitted to Revenue. This enables tax practitioners to retain a hard copy of their submission in the event of a dispute later as to the content of an electronic tax return which they submitted.

The hard copy must be made in such a way so that the information in the hard copy is the information transmitted or to be transmitted in the electronic tax return.

The 'printed out' version of the return is authenticated only if it is signed by the person who would have been required to sign the return or make any declaration required on a return had the return been made on paper.

The requirement under section 917K, for Revenue to approve the format of the hard copy return was removed in the Finance Act 2019 (section 70). Accordingly, Revenue is no longer approving the format, or technical detail, of the returns of third party software providers.

2 Technical information for software providers

Revenue issue the file specifications annually and test file upload options are available for third party software providers. Information and assistance for software developers for all taxheads is accessible on the Revenue website at the following link: www.ros.ie/devcentre/ros-developer-helpcentre.html.

The CT1, Form 11, Form 1 and Form 1 Firms schema, notes and known issues are available at the following link: <https://revenue-ie.github.io/business-taxes-documentation/>.

3 Legislation – section 917K

[917K Hard copies](#).

1) A hard copy shall be made in accordance with this subsection only if—

(a) the hard copy is made under processes and procedures which are designed to ensure that the information contained in the hard copy shall only be the information transmitted or to be transmitted in accordance with section 917F(1), and

(b) the hard copy is authenticated in accordance with subsection (2).

(2) For the purposes of this Chapter, a hard copy made in accordance with subsection (1) shall be authenticated only if the hard copy is signed by the person who would have been required to make the declaration, sign the return or furnish the certificate, as the case may be, but for paragraph (a), (b) or (d) of section 917F(3).