
Mandatory e-filing Notification for New VAT Registrations

This document should be read in conjunction with section 78 of the VAT Consolidation Act 2010. (VATCA 2010)

Document last updated May 2018

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1 Background

Mandatory electronic filing of payments and returns using Revenue Online Service (ROS) is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business. Mandatory e-filing was implemented on a phased basis. This manual refers to VAT registered customers (phase 4). An outline of the phases is below.

Phase 1	Customers in Revenue's Large Cases Division from 1/1/09
Phase 2	Companies with a turnover of more than €7.3m or more than 50 employees from 1/1/10
Phase 3A and 3B	<p>All companies, trusts and partnerships from 1/6/11. Also included in this cohort was certain self employed individuals:</p> <ul style="list-style-type: none"> • filing a return of payments to third parties • subject to the high earners restriction • benefiting from or acquiring Foreign Life Policies, Offshore Funds or other Offshore products • claiming a range of property based incentives (Residential Property and Industrial Buildings Allowances). <p>Employers with 10 or more employees became mandatory e-filers from 1/10/11</p>
Phase 4	All VAT registered cases who were not already mandatory from 1/06/12
Phase 5	All newly registered/re-registered IT customers from 1/1/15.

2 Irish language customers

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

[...]

3 VAT registration (Including Electronic Registration)

Upon registration for VAT an “Advice of Registration” letter is automatically issued. The contents of that letter are tailored according to the basis of accounting for VAT;

- invoice basis (Appendix 1)
- monies received basis (Appendix 2)

Copies of the letters are included in Appendices 1 and 2 of this Instruction. The list of specified returns and payments is included in Appendix 3

A copy of the notification letter is sent to the agent on record, if applicable.

Appendix 1: Advice of Registration for VAT – Invoice Basis

VALUE ADDED TAX ADVICE OF REGISTRATION

You are registered for Value Added Tax with effect from xx date. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You are accountable for tax on the basis of invoiced sales and services.

Please note that you must file a VAT Return and make a payment of VAT when due in order to avoid incurring interest and penalties. It is an offence under the Taxes Acts to carelessly or deliberately file an incorrect VAT return.

VAT 3 Returns/Payments via the Revenue Online Service (ROS).

You should note that your VAT3 returns and payments must be made electronically using ROS by the 23rd day of the month following the end of each two-month taxable period (January/ February, March/ April and so on). If you do not use ROS you could be subject to a monetary penalty. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

Other Returns/Payments via ROS

Please note that you are also legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions set out on the mandatory e-filing section on www.revenue.ie

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, in three easy steps, by logging onto www.revenue.ie and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS and additional information that will answer any questions you might have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at (01) 738

3699. There are also a number of videos on YouTube/Revenue Ireland on ROS Digital Certificates.

If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

In the event of your trading activity having ceased in the State, you are obliged to cancel your tax Registration number. This can be done online via ROS or by completing Form TRCN1 which is available on the Revenue website.

Appendix 2: Advice of Registration for VAT - Monies Received Basis

VALUE ADDED TAX ADVICE OF REGISTRATION

You are registered for Value Added Tax with effect from xx date. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You are hereby authorised to determine your tax by reference to monies received in respect of your turnover from supplying goods and services except in relation to transactions excluded from such treatment.

Please note that you must file a VAT Return and make a payment of VAT when due in order to avoid incurring interest and penalties. It is an offence under the Taxes Acts to carelessly or deliberately file an incorrect VAT return.

VAT 3 Returns/Payments via the Revenue Online Service (ROS).

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Appendix 3: Specified Returns and Specified Tax Liabilities

Specified returns and specified tax liabilities that must be paid and filed on ROS if they are applicable to your circumstances include;

	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	-
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	-
Employer PAYE/PRSI	Form P30 Form P35 Forms P45 and P46	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) VAT on e-services Quarterly Return	VAT due Quarterly VAT due on e-services
Capital Acquisitions Tax (Gifts and Inheritances)	Annual Return	Annual payment
Betting Duty	Quarterly Return	Quarterly Payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and Balance Due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3rd Party Payments Return (46G/46G company)	Annual Return	-
Air Travel Tax	Annual Return	Monthly payment

Please note that the above list is not exhaustive, you may be liable for other taxes and duties e.g. RCT, that may only be filed and paid electronically. Please consult www.revenue.ie if in any doubt.

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your local tax office.

“capacity” means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

If your request for exclusion is not approved by Revenue, you have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

If you wish to appeal against this refusal, you must do so within the period of 30 days after the date of the refusal by completing and submitting a 'Notice of Appeal' form to the TAC. The 'Notice of Appeal' form, which is available on the TAC's website taxappeals.ie contains the address to which an appeal is to be sent. You will be required to submit a copy of the refusal with your 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.