

Certificates of Income for Non-Revenue Purposes – Self Assessment Cases

Part 37-00-11

Document last reviewed November 2023



Table of Contents

| | |
|----------------------------------------------------------------------------------------------------------------------|---|
| 1. Background | 3 |
| 2. Relevant Revenue documents | 3 |
| 3. Exchange of information with SUSI, HSE and Pobal | 3 |
| Appendix 1: Extract from self assessment acknowledgement letter which includes Revenue's indicative calculation..... | 4 |

1. Background

In the past it has been the practice for outside bodies such as local authorities and health boards to look for Revenue documentation, e.g. notices of assessment, from individuals who had applied for grants and other benefits. Revenue has always taken the view that such documentation may not fully reflect a customer's financial circumstances if used as the sole criteria for the assessment of means, however, Revenue will make available a copy of a taxpayer's assessment, if requested.

2. Relevant Revenue documents

Where a customer has:-

- (i) filed his or her return through ROS, and
- (ii) agreed with Revenue's calculation,

a self assessment acknowledgement letter will **include** 'Revenue's indicative calculation on which the customer based his/her self assessment'. An extract from a self assessment acknowledgement letter which includes Revenue's indicative calculation is shown at Appendix 1.

This 'Revenue indicative calculation' includes additional information about the customer's income, based on the information provided on his or her ROS return. The extra information is provided in order to be useful for customers who are asked to provide additional information about their income for the purposes of means assessment, etc. It should be noted that this 'long version' of the letter of acknowledgement will only issue where the return has been filed through ROS **and** the customer has agreed with Revenue's calculation. If the customer does not agree the calculation based on his or her inputs up to that point, Revenue has no basis to understand the customer's alternative calculation and cannot reproduce it.

3. Exchange of information with SUSI, HSE and Pobal

Revenue exchange income information with:

- Student Universal Support Ireland (SUSI) in accordance with Section 28 of the Student Support Act 2011,
- the Health Service Executive in accordance with Section 8 of the Health (Alterations of Criteria for Eligibility) Act 2013, and
- Pobal (as scheme administrator of the Affordable Childcare Scheme for the Department of Children and Youth Affairs) in accordance with Section 24 of the Childcare Support Act 2018.

SUSI, HSE or Pobal should not require copies of Revenue documents as legislation and procedures are in place which allow for the automatic exchange of relevant information between Revenue and those bodies. However, there may be some circumstances where the HSE, SUSI or Pobal may require either a copy of the notice of assessment (where one has issued) or a copy of the customer's self assessment together with a copy of their return as submitted.

Revenue branches may continue to be asked for additional documentation (in the form of certificates) other than that being supplied in the normal way. Since income as returned is accepted without a determination being made, Revenue officials are **not in a position to certify** a person's income for any external purpose and should, therefore, refrain from doing so.

Appendix 1: Extract from self assessment acknowledgement letter which includes Revenue's indicative calculation



In all correspondence please quote

District: 000

Unit.: 000

PPS No.: 0000000S

Notice No.:00000000-00000D

Branch Manager
Office of the Revenue Commissioners
Business Division-Dublin North & City Centre
9/15 Upper O Connell Street
Dublin 1

Enquiries: 01 7383614

02 Jan 2022

d040 V434 ??SEQSTRING??

MS JILL BOND

FDGFDG

FGFG

Self Assessment - Chapter 4 of Part 41A TCA 1997 Income Tax for the year ending 31/12/2021

Dear Sir/Madam

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2021. Details of your Self Assessment are set out as follows:

| | |
|----------------------------------------------------------------------|------------------|
| Amount of income or profits arising for this period | €25,000.00 |
| Amount of income tax chargeable for this period | €5,000.00 |
| Amount of USC chargeable for this period for self | €540.46 |
| Amount of PRSI chargeable for this period for self | €0.00 |
| Amount of tax overpaid for this period | €3,109.54 |
| Amount of surcharge due under S 1084 because of: | |
| ▪ late filing of this return or | €0.00 |
| ▪ of non-compliance with LPT requirements | €0.00 |
| Amount of tax paid directly to the Collector General for this period | €0.00 |
| Balance of tax overpaid for this period | €3,109.54 |

This overpayment will be dealt with as soon as possible.

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above

Yours Faithfully,
Name
Branch Manager



Name
Branch Manager

d040 V434 ??SEQSTRING??

PPS No.: 0000000S MS JILL BOND

Page: 3 of 4

**Revenue's indicative calculation on which you based your self assessment
FOR THE YEAR ENDING 31 DECEMBER 2021**

| | |
|----------------------------------------------------------------------------|-----------------|
| Total Sch D (Panel 1) | 25,000 |
| Total Sch E (Panel 1) | 0 |
| Total Sch F (Panel 1) | <u>0</u> |
| Amount of income or profits arising for this period | 25,000 |
| Less TOTAL PANEL 2 | <u>0</u> |
| | 25,000 |
| Less TOTAL PANEL 3 | <u>0</u> |
| | 25,000 |
| Less TOTAL PANEL 4 | <u>0</u> |
| TAXABLE INCOME | 25,000 |
| On which Income Tax is charged as follows : | |
| Income taxable at Standard Rate 25,000 @ 20% = | <u>5,000.00</u> |
| Total Income Tax | <u>5,000.00</u> |
| Amount of Income Tax chargeable for this period | 5,000.00 |
| Amount of USC chargeable for this period-Self* | 540.46 |
| Amount of PRSI chargeable for this period-Self* | <u>0.00</u> |
| Amount of tax chargeable for this period | 5,540.46 |
| Less TOTAL PANEL 5 | 1,650.00 |
| Less TOTAL PANEL 8 | <u>7,000.00</u> |
| Amount of tax overpaid for this period | 3,109.54 |
| Balance of tax overpaid for this period | 3,109.54 |
| *Note credits at Panel 5 are not available for offset against this charge. | |

The Panel entries are displayed overleaf