

Fundamentals of the new system

- Engaging with Revenue electronically - options
 - ▶ ROS online (RCT Service)
 - ▶ ROS offline application
 - ▶ Your in-house accounting system (if compatible with new system)
 - ▶ Whatever option(s) you choose, you must be registered for ROS
- Contract Notification
- Payment Notification
- Deduction Authorisation
- Deduction Summary --- Periodic Return

My Services

Welcome to ROS, PIGGY BANKY

The last login with this certificate was on Wed 14 Sep 2011 at 11:03.
This is your personal services page where all your on-line services may be accessed.
Click on the tabs at the top of each page to navigate within the ROS secure website.

File a Return With/Without Payment

Please note that only taxes you are registered for are shown.
Where appropriate, you will be given the option of filing the return with or without a payment.

File a Return On-line

Click on **On-Line Return** to file a Return on-Line

On-Line Return

Upload a File Completed Off-Line

If you wish to upload a File you have already completed Offline, select the Return Type from the drop down list and click Go.

Return Type

GO

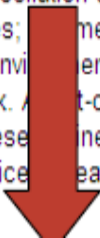
Download a pre-populated Return

Click **Download** to download a pre-populated return for use with the ROS Offline Application.


Download

Tax Registration

Online registration and cancellation services are now available for the following business taxes; Income Tax, Corporation Tax, Employer's PAYE/PRSI, Environmental Levy, Value Added Tax and Relevant Contracts Tax. All client relationships can also be managed for each of these business taxes and for PAYE. If you wish to use these services please go to [eRegistration](#).



ROS Inbox

 There are 15 new Items in your Inbox

ROS Payment/Declaration Without Return

Click **Payment** to make a payment only, for any tax that you are registered for in ROS.

Payment

Click **Interest** to make an interest payment only.

Interest

ROS Debit Instruction (RDI)

With a ROS Debit Instruction (RDI) the amount of the payment and when the payment is made is determined solely by the customer. The RDI Debit Instruction does not confer on Revenue a right to take money from a customer's bank account until each payment is initiated and authorised by that customer.

The RDI instruction comes within the scope of the Direct Debit Scheme Rules relating to refund and refusal rights for customers. A Direct Debit Guarantee has been drawn up to ensure that customer's legal rights are in place.

You can view this Direct Debit Guarantee by

Contract Notification (CN)

- Principal must notify **each** contract to Revenue:
 - ▶ Declaration on employment status
 - ▶ Subcontractor's name and tax reference number
 - ▶ Confirm whether Sub has a fixed place of business
 - ▶ Supply contract details, including sector, nature of work, location, estimated value and duration of contract
 - ▶ May have to answer questions on employment status of Sub
- Facility for batch input and upload onto ROS website
(Limit: 10 CN's per batch)
- Principal should establish identity of the Sub

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

Relevant Contracts Tax

RCT Contract



[Register a new RCT Contract](#)

This facility allows you to submit single or multiple RCT contracts.

[Search Existing RCT Contracts](#)

This facility allows you to search previously filed RCT contracts.

RCT Payment Notification



[Input RCT Payment Notification](#)

This facility allows you to submit single or multiple RCT payment notifications.

[Search Existing RCT Payment Notifications](#)

This facility allows you to search previously filed RCT payment notifications.

Cancel

Contract Registration - Contract Details 1-2

* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment *

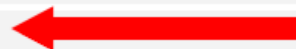


Subcontractor Personal Details

Sub Tax Reference Number *

Sub Name *

Indicate if Tax Reference Number is not available

☐

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? *

☐ Yes ☐ No

Contract Details

Sector *

Please select one... ▼

Nature of Work *

Location of Work *

Start Date of Work *



End Date of Work *



Estimated Value Of Contract *

Cancel

Continue



Where Sub's tax reference No. is not provided, Principal must provide additional information on Sub (address, country, etc)

Address Line 1 *

Address Line 2 *

Address Line 3

Country *

Phone Number

Mobile Number

Email Address

Subcontractor Foreign Details

If the subcontractor is registered for tax outside Ireland,
please state State in which registered

Tax registration number in that Country

Contract Details

Sector *

Nature of Work *

Location of Work *

Start Date of Work *



End Date of Work *



Estimated Value Of Contract *

Type of Subcontractor

Type of Subcontractor *

☐ Individual

☐ Company

☐ Partnership

The Principal may be required to answer some additional questions relating to the employment status of the Subcontractor.

Contract Registration - Contract Details 2-2

* Denotes a required field

Are you satisfied that the contract is NOT a labour only contract? ☐ Yes ☒ No

Will the Subcontractor

Supply Materials? * ☐ Yes ☐ No

Provide plant and machinery necessary for the job, other than hand tools? * ☐ Yes ☐ No

Engage other people to work on the contract at his/her own expense? * ☐ Yes ☐ No

Receive an agreed contract payment(s) without entitlement to pay for overtime, holidays, country money, travel and subsistence or other expenses payment? * ☐ Yes ☐ No

Be excluded from the industry pension and sick pay scheme, if a sole trader? * ☐ Yes ☐ No ☐ N/A

Organise his/her own transport to and from sites? * ☐ Yes ☐ No

Does the Subcontractor

Cost and agree prices for jobs? * ☐ Yes ☐ No

Provide his/her own insurance cover as appropriate e.g. public liability, etc? * ☐ Yes ☐ No

Is the Subcontractor

Free to choose the method to be employed in carrying out the work without the direction or control of the site foreman/overseer? * ☐ Yes ☐ No

Contract Notification cont.

- On submission of contract details, Principal will immediately receive an acknowledgement in ROS inbox (includes contract ID number)
- Subcontractor will be notified by Revenue
- NO payment can be made to a Sub from 01/01/12 **unless** the contract has first been notified
 - ▶ This will have an impact on contracts that are ongoing at 31/12/11
- Multiple contracts with a Sub: Principal must notify **each** contract unless they are all part of one ongoing relevant contract with Sub

Contracts notified to Revenue

Revenue
Irish Tax & C

Options available to Principal:

- Searching contracts
- Cancelling a contract:
 - ▶ Only where no payments have been notified on contract
- Amending details of a contract:
 - ▶ Location
 - ▶ End date
 - ▶ Estimated value of contract
 - ▶ Contact your local Revenue District if any other details need to be amended

This screen contains test data only

Relevant Contracts Tax

Payment Notification Detail

* Denotes a required field

Principal Tax Reference Number

D006230A

Principal Name

JOESTEST CASES D850G0G0G0G0G0

Sub Tax Reference Number

5632589K

Sub Name

BEN HOLMES

Gross Payment Amount *

Net Payment Amount

Deduction Amount

Tick this box if this is a post payment notification

☐

Cancel

Continue

Deduction Authorisation

- Issued to Principal's ROS inbox by Revenue in response to Payment Notification (instantaneous)
- Specifies the rate and amount of tax to be deducted from the payment
- Valid until the earlier of:
 - ▶ Making the payment,
 - ▶ Due date for return, or
 - ▶ Actual date return made
- Principal must give copy/details to Sub
- RCT credit applied immediately to Sub's tax record

Payment Notification (PN)

Options available to Principal:

- Looking up Payment Notifications
- Amending a PN (if gross payment amount is wrong):
 - ▶ During return period: You cannot amend the gross payment on a PN – the PN must be cancelled and a new PN completed
 - ▶ After end of return period and before due date for return: You can amend the relevant line item on the Deduction Summary
 - ▶ Sub will be notified (if tax was deducted from payment)

Deduction Summary (DS)

- DS is issued by Revenue at the end of each return period (monthly, quarterly)
- Pre-populated by Payment Notification process
- Lists payments notified (1 line item per PN)
- Identifies total tax due to be paid by Principal
- Principal should check Deduction Summary:
 - ▶ If details correct, no further action required
 - ▶ If details not correct, Principal should amend the relevant line item(s)

Deduction Summary & Return

No amendments required:

- If details are correct, no further action required - DS will be **deemed** to be the return

Amending the Deduction Summary (DS):

- **Amend** a line item (e.g. amend gross payment amount)
- **Carry forward** a line item into the next return period (where payment was made after end of return period but BEFORE due date for return)
- **Cancel** a line item (where payment not made to Sub)
- **Adding payments** not previously notified

Deduction Summary & Return

Revenue
Irish Tax & C

- Tax to be paid by due date:
 - ▶ If paying online – payment of tax due on or before 23rd day after end of return period
 - ▶ If not paying online – payment of tax due on or before 14th day after end of return period

- Amending a return AFTER the due date has passed:
 - ▶ Payments not previously notified by Principal can be added to return
 - ▶ Principal cannot amend line items - must contact local Revenue District

RCT Rates in New System

Three rates of RCT

- Zero Rate

- ▶ Current C2 rules will apply
(Although no physical C2 card in new system)

- 20% Rate

- ▶ “Complied substantially”

- 35% Rate

- ▶ Contractors “unknown” to Revenue
- ▶ Serious compliance issues