

Annual VAT Return of Trader Details (RTD)

Schools must submit an annual Return of Trading Details (RTD) to the revenue each year.

This is a statistical exercise carried out by Revenue, no payment is required. RTD is simply a record of all VAT paid by the school in the previous school year.

The RTD return is due together with the final VAT return of the year i.e. July/August on 23rd September.

This return is made through Revenue Online Services (ROS) at the same time as the July/August return.

Use this summary of VAT Returns to help you fill out the form

VAT Period	VAT @ 13.5%	VAT @ 23%
September/October		
November/December		
January/February		
March/April		
May/June		
July/August		
Total VAT		
Invoice Value	(Divide Total VAT by 13.5 multiply by 100) = Invoice Value	(Divide Total VAT by 23 multiply by 100) = Invoice Value

VAT RTD Input Screen

1. If you have paid VAT during the year and have operated the VAT Reverse Charge system you should tick “yes” to “have you made supplies of goods and/or services?”
2. The total of invoices (**before VAT**) at 13.5% goes into AC5. The majority of invoices will be at this rate
3. The total of invoices (**before VAT**) at 23% goes into P1

All other questions should be answered “No” unless you have rental income from sports facilities and car parks.

Important Note

If you have included VAT on rental income in your bi-monthly VAT returns please contact FSSU before you complete the return email primary@fssu.ie or phone (01) 9104020.