

Financial Guideline 2018/2019 – 06

Community & Comprehensive and Voluntary Secondary schools

Annual VAT Return of Trading Details (RTD)

Introduction

Schools are required by Regulation 24(1) of the Value-Added Tax Regulations 2010 to submit an annual Return of Trading Details (RTD) form to the Revenue each year.

What is a VAT RTD form?

The VAT RTD provides fields for a breakdown of the VAT exclusive value of the supply of goods and services, imports and deductible inputs at the various VAT rates applicable during the year. This includes all Irish, Intra-EU and non-EU trade.

How does this apply to a school?

If the school have operated the VAT Reverse Charge system for subcontractors and has filed VAT returns with the Revenue Commissioners during the year, the school is required to return the VAT exclusive value of the goods and/or services received from the subcontractors on the VAT RTD form.

If the school included VAT on rental income from sports facilities and car parks on the VAT returns, the VAT exclusive value needs to be included on the VAT RTD form.

How do you submit the VAT RTD?

The Revenue Online Service (ROS) is the primary channel for submission of the RTD to Revenue.

Webinar/Video

A webinar demonstrating how to complete the VAT RTD form on ROS is available to watch on our website. [Click here to watch video.](#)

The annual return period for the VAT RTD

Community & Comprehensive school

Where the VAT Accounting Year End is the 31st December, you need to notify your local tax office that the VAT Accounting Year will be changing to the 31st August from 2019.

The return periods will be as follows:

- January 2018 to December 2018 (12 months)
- January 2019 to August 2019 (8 months)
- September 2019 to August 2020 (12 months)
- September to August thereafter

To change the VAT Accounting Year End please email your local tax office requesting the change.

Voluntary Secondary school

The VAT Accounting Year End should be aligned to the School Accounting Year End of the 31st August. To change the VAT Accounting Year End please email your local tax office requesting the change.

When does a school have to file the VAT RTD?

- Example: School with the 31st August as the VAT Accounting Year End;
Revenue will request the school to file the RTD for the period 1st September 2017 to the 31st August 2018. When you are filing your VAT3 return for July/August 2018 and if the Revenue's records indicate that a VAT RTD is due for the period, 1st September 2017 to the 31st August 2018, you will be brought automatically to a VAT RTD input screen (see screenshot 1 below) before you proceed to the Bank Details stage of the filing process.

There is a penalty of €1,520 for failing to make the return.

Screenshot 1: VAT RTD form on ROS

The screenshot shows a web form for VAT RTD. At the top, there is a 'View FAQs' link. Below it, a heading reads 'RTD is due for VAT Accounting Year -' followed by a note about the 7th Directive Margin Scheme. A button labeled 'No Trade Details to Declare' is visible. A section titled 'Amendment of VAT Return of Trading Details' contains two numbered points and a note about accuracy. Below this, there are two main sections: 'Goods and/or Services' and 'Acquisitions from the European Union, including Northern Ireland'. Each section has a question with 'Yes' and 'No' radio buttons and an information icon.

Goods and/or Services

Have you made supplies of Goods and/or Services? Yes No

Acquisitions from the European Union, including Northern Ireland

Did you acquire any goods or services from the European Union, including Northern Ireland? Yes No

Preparation in advance of filing the VAT RTD form

Before you complete the VAT RTD on ROS, you should complete the table below with the VAT returned in the bi-monthly VAT 3 returns.

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

Completing the VAT RTD form on ROS

First Box titled Goods and/Services - “Have you made supplies of Goods and/or Services?”
(See screenshot 2 below)

- If you have paid VAT during the year and have operated the VAT Reverse Charge system you should tick “**YES**”, see screenshot 2 below
- In the box AC5, enter the total of invoices (before VAT) at 13.5%, as calculated in the summary table above. The majority of invoices will be at this rate.
- In the box P1, enter the total of invoices (before VAT) at 23%, as calculated in the summary table above.

The relevant fields are circled in red

Screenshot 2: Have you made supplies of goods and/or services

Have you made supplies of Goods and/or Services? *

Yes No

€ Values Excluding VAT

Exempt	<input type="text"/>	E3	i
0% Exp	<input type="text"/>	D4	i
0% Home	<input type="text"/>	D1	i
4.8%	<input type="text"/>	C5	i
9%	<input type="text"/>	BC5	i
13.5%	<input type="text"/>	AC5	i
5.0%	<input type="text"/>	B5	i
23%	<input type="text"/>	P1	i
Total	<input type="text"/>	Z1	

Other sections on the form

All other questions listed on the VAT RTD input screen should be answered “No” (see screenshot 3 below) unless you are operating VAT on rental income from sports facilities and car parks.

If you have been including VAT on rental income from sports facilities and car parks on your VAT returns, please contact your FSSU accountant for further guidance on how to incorporate this in to the VAT RTD.

Screenshot 3: All other section of the VAT RTD form

The screenshot displays the VAT RTD Form in a web browser. The browser address bar shows the URL: https://www.ros.ie/ros-common-services/SSVAT-v1.html?_flowExecutionKey=-_cEC70FA05-EEBB-DF11-5822-B48BEFEC6545D_kE5746C3C-BEFE-E8EE-3FC2-7E151D990F. The form contains three sections, each with a red oval highlighting the title and a red arrow pointing to the 'Click No' button:

- Acquisitions from the European Union, including Northern Ireland**
You must record the value of goods/services at the Irish VAT rate applicable.
Did you acquire any goods or services from the European Union, including Northern Ireland? * Yes No **Click No**
- Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)**
You must record the value of goods/services at the Irish VAT rate applicable.
Did you purchase Goods/Services for resale? * Yes No **Click No**
- Other Deductible Goods and Services (Irish or Intra-EU acquisitions & Non-EU Imports)**
You must record the value of goods/services at the Irish VAT rate applicable.
Did you purchase goods or services that are not for resale but where VAT paid can be claimed as an input credit? * Yes No **Click No**

At the bottom of the form, there are buttons for 'Back', 'Print', and 'Continue'.

Note: if you have not paid VAT this year you MUST tick the box as in the screen shot below

should be included in the figures for SUPPLIES shown.

If you have **Nothing to Declare** to declare for this VAT Accounting Year click the No Trade Details to Declare button:

No Trade Details to Declare →

If you have trading details to declare, you can defer filing your RTD to a later date by selecting this option:

Defer ⓘ

* Denotes a required field

Goods and/or Services

Have you made supplies of Goods and/or Services? * Yes No ⓘ

Acquisitions from the European Union, including Northern Ireland

You must record the value of goods/services at the Irish VAT rate applicable. ⓘ

Did you acquire any goods or services from the European Union, including Northern Ireland? * Yes No ⓘ

Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)

Did you purchase Goods/Services for resale? * Yes No ⓘ

Please note there is a facility to amend a VAT RTD already submitted through ROS if an error has been made. Please contact your FSSU accountant if you require further guidance on this.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

Tel: 01-269 0677

info@fssu.ie

10th September 2018

Treoirlíne Airgeadais 2018/2019 - 06

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Tuairisceán Bliantúil ar Shonraí Trádála CBL

Réamhrá

De réir Rialachán 24(1) de na Rialacháin maidir le Cáin Bhreisluacha 2010 éilítear ar scoileanna foirm an Tuairisceáin bhliantúil ar Shonraí Trádála (TST) a chur faoi bhráid na gCoimisinéirí Ioncaim gach bliain.

Céard í foirm TST CBL?

Bíonn réimsí sa Tuairisceán ar Shonraí Trádála (TST) CBL ina dtugtar miondealú ar an luach a bhain le hearraí agus seirbhísí a sholáthar gan CBL san áireamh, allmhairí agus ionchuir inasbhainte ar na rátaí CBL éagsúla a bhí infheidhme i rith na bliana. Áirítear leis sin an trádáil uile in Éirinn, in AE agus trádáil lasmuigh de AE.

Conas a bhaineann sé sin le scoil?

Má bhí córas Frithmhuirir CBL i bhfeidhm ag an scoil le haghaidh fochonraitheoirí agus gur chuir sí tuairisceáin CBL chuig na Coimisinéirí Ioncaim i rith na bliana, ní mór don scoil luach gan CBL na n-earraí agus/nó seirbhísí a fuarthas ó na fochonraitheoirí a bhreacadh ar an bhfoirm TST CBL.

Má chuir an scoil CBL ar ioncam cíosa ó áiseanna spóirt agus carrchlóis ar na tuairisceáin CBL, ní mór di an luach gan CBL a chur san áireamh ar an bhfoirm TST CBL.

Conas a chuireann tú an TST CBL isteach?

Is í Seirbhís ar Líne na gCoimisinéirí Ioncaim (ROS) an príomhbhealach chun TST a chur faoi bhráid na gCoimisinéirí Ioncaim.

Seimineár Gréasáin/Físeán

Tá seimineár gréasáin ina léirítear conas an fhoirm TST CBL a chomhlánú ar ROS le fáil ar ár láithreán gréasáin. [Clliceáil anseo](#) le féachaint ar an bhfíseán.

An tréimhse athfhillte bhliantúil i gcomhair TST CB

Pobalscoil & Scoil Chuimsitheach

Sa chás gurb é 31^ú Nollaig Deireadh na Bliana Cuntasaíochta CBL, ní mór duit a chur in iúl dod' oifig cánach áitiúil go mbeidh an Bhliain Chuntasaíochta CBL á hathrú go dtí 31^ú Lúnasa ó 2019 ar aghaidh.

Is iad seo a leanas na tréimhsí athfhillte

- Eanáir 2018 go dtí Nollaig 2018 (12 mhí)
- Eanáir 2019 go dtí Lúnasa 2019 (8 mí)
- Meán Fómhair 2019 go dtí Lúnasa 2020 (12 mhí)
- Meán Fómhair go dtí Lúnasa ina dhiaidh sin

Chun Deireadh na Bliana Cuntasaíochta CBL a athrú seol ríomhphost chuig d'oifig cánach áitiúil agus iarraidh orthu é a athrú le d' thoil.

Meánscoil Dheonach

Ba cheart go mbeadh Deireadh na Bliana Cuntasaíochta CBL i gcomhréir le Deireadh na Bliana Cuntasaíochta ag an Scoil, arb ionann é agus 31^ú Lúnasa. Chun Deireadh na Bliana Cuntasaíochta CBL a athrú seol ríomhphost chuig d'oifig cánach áitiúil agus iarraidh orthu é a athrú le d' thoil.

Cathain a bheidh ar an scoil a TST CBL a chomhdú?

➤ Sampla: Scoil a bhfuil an 31^ú Lúnasa mar Dheireadh na Bliana Cuntasaíochta CBL aici; Iarrfaidh na Coimisinéirí Ioncaim ar an scoil an TST a chomhdú i gcomhair na tréimhse ó 1^ú Meán Fómhair 2017 go dtí 31^ú Lúnasa 2018. Nuair a bheidh do thuairisceán CBL3 á chomhdú agat le haghaidh Iúil/Lúnasa 2018, má léiríonn taifid na gCoimisinéirí Ioncaim go bhfuil TST CBL dlite le haghaidh na tréimhse ó 1^ú Meán Fómhair go dtí 31^ú Lúnasa 2018, tabharfar chuig scáileán ionchuir TST CBL tú go huathoibríoch (féach gabháil scáileáin 1 thíos) sula mbeidh tú in ann dul ar aghaidh chuig céim na Sonraí Bainc den phróiseas comhdaithe.

Gearrfar pionós de €1,520 as mainneachtain an tuairisceán a chur isteach.

Gabháil scáileáin 1: foirm TST CBL ar ROS

The screenshot shows a web form for VAT returns. At the top, there is a 'View FAQs' link. Below it, a heading reads 'RTD is due for VAT Accounting Year -'. A sub-heading explains that for traders under the 7th Directive Margin Scheme, only the margin should be included in the SUPPLIES figures. A button labeled 'No Trade Details to Declare' is visible. A note about 'Amendment of VAT Return of Trading Details' is present, with two numbered points: 1) Amendments cannot be made to a VAT RTD on the same day as the original return, and 2) Where an amended VAT RTD has already been submitted, additional amendments cannot be made on the same day. A legend indicates that an asterisk denotes a required field. The 'Goods and/or Services' section is highlighted, with the question 'Have you made supplies of Goods and/or Services?' followed by radio buttons for 'Yes' and 'No'. Below this, the 'Acquisitions from the European Union, including Northern Ireland' section is visible, with the instruction 'You must record the value of goods/services at the Irish VAT rate applicable.' and a question 'Did you acquire any goods or services from the European Union?' with 'Yes' and 'No' radio buttons.

Ullmhúchán sula ndéanfar an fhoirm TST CBL a chomhdú

Sula ndéanann tú an TST CBL a chomhlánú ar ROS, ba cheart duit an tábla thíos a chomhlánú leis an CBL a cuireadh ar ais sna tuairisceáin dhémhíosúla CBL 3.

Tréimhse CBL	CBL @ 13.5%	CBL @23%
Meán Fómhair/Deireadh Fómhair		
Samhain/Nollaig		
Eanáir/Feabhra		
Márta/Aibreán		
Bealtaine/Meitheamh		
Iúil/Lúnasa		
IOMLÁN AN CBL		
Luach an tSonraisc	(Iomlán an CBL roinn ar 13.5 agus iolraigh faoi 100.) € = Luach an tSonraisc	(Iomlán an CBL roinnte ar 23 agus iolraithe faoi 100.) € = Luach an tSonraisc

An fhoirm TST CBL a chomhlánú ar ROS

An Chéad Bhosca dar teideal Earraí agus/nó Seirbhísí - “An ndearna tú Earraí agus/nó Seirbhísí a sholáthar?” (Féach ar ghabháil scáileáin 2 thíos)

- Má íoc tú CBL i rith na bliana agus go raibh an córas frithmhuirir CBL i bhfeidhm agat ba cheart duit tic a chur le “**RINNE**”, féach ar ghabháil scáileáin 2 thíos.
- Sa bhosca AC5, cuir isteach iomlán na sonrasc (roimh CBL) ag 13.5%, de réir mar a ríomhtar sa tábla achomair thuas. Beidh tromlach na sonrasc ar an ráta sin.
- Sa bhosca P1, cuir isteach iomlán na sonrasc (roimh CBL) ag 23%, de réir mar a ríomhtar sa tábla achomair thuas.

Tá ciorcal dearg mórthimpeall na réimsí ábhartha

Gabháil scáileáin 2: An ndearna tú earraí agus/nó seirbhísí a sholáthar

Have you made supplies of Goods and/or Services? *

Yes No

€ Values Excluding VAT

Exempt	<input type="text"/>	E3	i
0% Exp	<input type="text"/>	D4	i
0% Home	<input type="text"/>	D1	i
4.8%	<input type="text"/>	C5	i
9%	<input type="text"/>	BC5	i
13.5%	<input type="text"/>	AC5	
5.0%	<input type="text"/>	B5	i
23%	<input type="text"/>	P1	
Total	<input type="text"/>	Z1	

Codanna eile den fhoirm

Ba cheart “Ní dhearna/Níl” a thabhairt mar fhreagra ar gach ceist eile atá liostaithe ar an scáileán ionchuir TST CBL (féach gabháil scáileáin 3 thíos) ach amháin sa chás go bhfuil CBL á fheidhmiú agat ar ioncam cíosa ó áiseanna spóirt nó carrchlóis.

Más rud é go raibh CBL ar ioncam cíosa ar áiseanna spóirt agus carrchlóis á chur san áireamh agat i do thuairisceáin CBL, ansin déan teagmháil le do chuntasóir FSSU chun tuilleadh treorach a fháil faoi conas é sin a chur san áireamh sa TST CBL.

Gabháil scáileáin 3: Na codanna eile go léir den fhoirm TST CBL

The screenshot shows a web browser displaying the VAT RTD Form. Three sections are highlighted with red circles, and red arrows point to the 'No' radio button in each section:

- Acquisitions from the European Union, including Northern Ireland**
You must record the value of goods/services at the Irish VAT rate applicable.
Did you acquire any goods or services from the European Union, including Northern Ireland? *
 Yes No
- Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)**
You must record the value of goods/services at the Irish VAT rate applicable.
Did you purchase Goods/Services for resale? *
 Yes No
- Other Deductible Goods and Services (Irish or Intra-EU acquisitions & Non-EU Imports)**
You must record the value of goods/services at the Irish VAT rate applicable.
Did you purchase goods or services that are not for resale but where VAT paid can be claimed as an input credit? *
 Yes No

At the bottom of the form, there are buttons for 'Back', 'Print', and 'Continue'.

Tabhair faoi deara: mura ndearna tú CBL a íoc i mbliana NÍ MÓR DUIT tic a chur sa bhosca amhail an ghabháil scáileáin thíos

should be included in the figures for SUPPLIES shown.

If you have No trading details to declare for this VAT Accounting Year click the No Trade Details to Declare button:

No Trade Details to Declare →

If you have trading details to declare, you can defer filing your RTD to a later date by selecting this option:

Defer ⓘ

* Denotes a required field

Goods and/or Services

Have you made supplies of Goods and/or Services? * Yes No ⓘ

Acquisitions from the European Union, including Northern Ireland

You must record the value of goods/services at the Irish VAT rate applicable. ⓘ

Did you acquire any goods or services from the European Union, including Northern Ireland? * Yes No ⓘ

Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)

Did you purchase Goods/Services for resale? * Yes No ⓘ

Tabhair faoi deara go bhfuil áis ann chun leasú a dhéanamh ar TST CBL a cuireadh isteach cheana féin trí ROS má rinne tú botún ann. Déan teagmháil le do chuntasóir FSSU má tá tuilleadh treorach uait maidir leis sin.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirline seo ach dul i dteagmháil le FSSU.

Teil: 01-269 0677

info@fssu.ie

An 10 Meán Fómhair 2018