

Financial Guideline P02 – 2018/2019

The Annual VAT Return of Trading Details (RTD)

All schools registered for VAT must complete a **Return of Trading Details (RTD)** annually. This is due with the final VAT return of your accounting year. For most schools this is the July-August return, due 23rd of September. The VAT accounting year end should be in line with the school accounting year end of 31st August. To change the Vat accounting year end, please email your local tax office requesting the change.

If you have had a building or repair project, you may have paid VAT during the year. If you have not paid VAT, you will still have to make a '0' RTD return. The RTD return must be made online via Revenue Online Services (ROS).

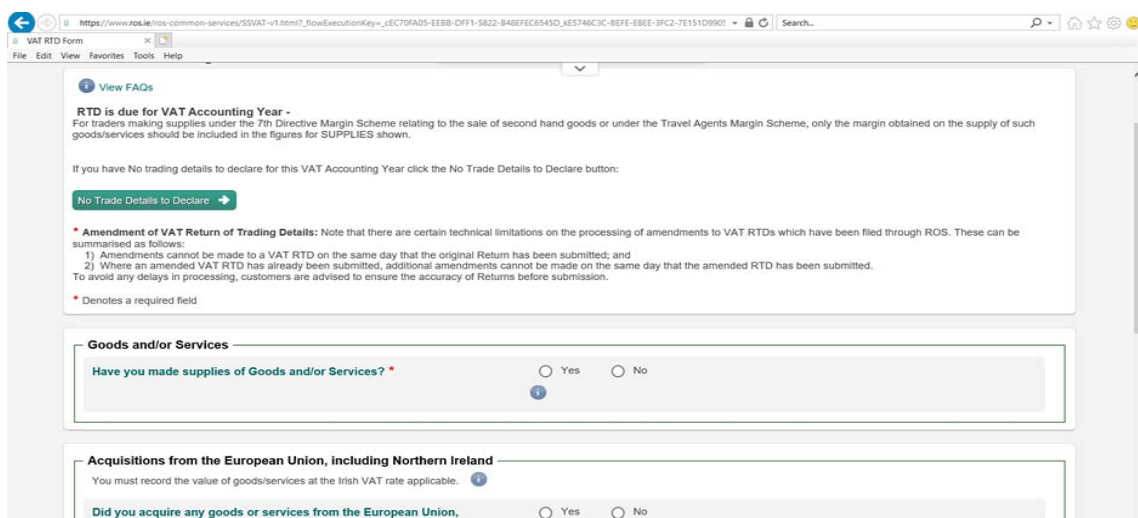
Webinar/Video

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

If the VAT accounting year end is 31st August, when you make your VAT 3 return for July/August you will be brought automatically to a VAT RTD input screen.

Choose 'yes' when asked if you have supplied goods/services.

Screenshot 1: VAT RTD form on ROS



The screenshot shows a web browser window displaying the VAT RTD form on ROS. The browser address bar shows the URL: https://www.ros.ie/ros-common-services/SSVAT-v1.html?_flowExecutionKey=_cE70FA05-EEBB-DF11-5822-B48FEFC6545D_AE5746C3C-8EFC-E8EE-3FC2-7E151D9901. The page title is "VAT RTD Form".

The form content includes:

- View FAQs**
- RTD is due for VAT Accounting Year -**
For traders making supplies under the 7th Directive Margin Scheme relating to the sale of second hand goods or under the Travel Agents Margin Scheme, only the margin obtained on the supply of such goods/services 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 (with a right-pointing arrow)
- Amendment of VAT Return of Trading Details:** Note that there are certain technical limitations on the processing of amendments to VAT RTDs which have been filed through ROS. These can be summarised as follows:
 - 1) Amendments cannot be made to a VAT RTD on the same day that the original Return has been submitted; and
 - 2) Where an amended VAT RTD has already been submitted, additional amendments cannot be made on the same day that the amended RTD has been submitted.To avoid any delays in processing, customers are advised to ensure the accuracy of Returns before submission.
- * Denotes a required field
- Goods and/or Services**
Have you made supplies of Goods and/or Services? * (with a red asterisk)
 Yes No
- Acquisitions from the European Union, including Northern Ireland**
You must record the value of goods/services at the Irish VAT rate applicable. (with a blue information icon)
Did you acquire any goods or services from the European Union, including Northern Ireland? * (with a red asterisk)
 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

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

- 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 ACS, 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.

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	

Screenshot 3: Click 'No' in all other sections of the VAT RTD form

The screenshot shows a web browser window displaying the VAT RTD Form. The browser's address bar shows the URL: https://www.ros.ie/lor-common-services/SSVAT-v1.html?_flowid=executionkey=c6c70fa05-ee8b-dff1-5822-948efec8545d_xe5746c3c-8eff-e88e-3f62-7e151d990c. The browser title is "VAT RTD Form".

The form contains three sections, each with a question and two radio button options: "Yes" and "No". A red arrow labeled "Click No" points to the "No" option in each section.

- Section 1: 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
- Section 2: 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
- Section 3: 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 three buttons: "Back" (with a left arrow), "Print" (with a printer icon), and "Continue" (with a right arrow).

Screenshot 4:

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 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 ⓘ

Continue to 'Sign and Submit'.

If you need any further information, please email primary@fssu.ie

or phone 01 910 4020

Financial Support Services Unit

12th September 2018

Treoirlíne Airgeadais P02 - 2018/2019

Tuairisceán Bliantúil ar Shonraí Trádála CBL (RTD)

Caithfidh gach uile scoil atá cláraithe le haghaidh an CBL **Tuairisceán ar Shonraí Trádála (RTD)** a chomhlánú gach bliain. Bíonn sé sin dlite ag an am céanna leis an tuairisceán deireanach CBL, a chomhlánaítear ag deireadh do bhliana cuntasáíochta. D'fhormhór na scoileanna, is é sin an tuairisceán a bhaineann leis an tréimhse ó mhí Iúil chuig mí Lúnasa, a bhíonn dlite faoin 23 Meán Fómhair. Ba cheart go mbeadh beireadh na bliana cuntasáíochta CBL i gcomhréir le deireadh bhliain chuntasáíochta na scoile, arb ionann é agus an 31 Lúnasa. Chun deireadh na bliana cuntasáíochta ó thaobh CBL de a athrú, seol r-phost chuig d'oifig cánach áitiúil agus iarr orthu é a athrú.

Má bhí tionscadal tógála nó deisithe ar bun agat i gcaitheamh na bliana, b'fhéidir gur íoc tú CBL. Murar íoc tú CBL, beidh ort tuairisceán '0' ar shonraí trádála a chur isteach fós féin. Caithfean an tuairisceán ar shonraí trádála (RTD) a chur isteach trí Sheirbhís ar Líne na gCoimisinéirí Ioncaim (ROS).

Seimineár Gréasáin/Físeán

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

Más é an 31 Lúnasa do dheireadh bliana cuntasáíochta ó thaobh CBL de, tar éis duit do thuairisceán VAT3 a dhéanamh do mhí Iúil/mí Lúnasa, tabharfar ar aghaidh chuig scáileán ionchuir i gcomhair an tuairisceáin ar shonraí trádála (RTD).

Roghnaigh '**chuir**' nuair a fhiafraítear díot ar chuir tú earraí/seirbhísí ar fáil.

Gabháil scáileáin 1: An fhoirm VAT RTD ar ROS

View FAQs

RTD is due for VAT Accounting Year -
For traders making supplies under the 7th Directive Margin Scheme relating to the sale of second hand goods or under the Travel Agents Margin Scheme, only the margin obtained on the supply of such goods/services 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](#)

*** Amendment of VAT Return of Trading Details:** Note that there are certain technical limitations on the processing of amendments to VAT RTDs which have been filed through ROS. These can be summarised as follows:
 1) Amendments cannot be made to a VAT RTD on the same day that the original Return has been submitted; and
 2) Where an amended VAT RTD has already been submitted, additional amendments cannot be made on the same day that the amended RTD has been submitted.
 To avoid any delays in processing, customers are advised to ensure the accuracy of Returns before submission.

* 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

Ullmhúchán sula ndéanfar an fhoirm VAT RTD a chomhdú

Sula ndéanfaidh tú an VAT RTD 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 VAT RTD a chomhlánú ar ROS







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

- Má d'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 ACS, 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.

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



€ Values Excluding VAT

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

Gabháil scáileáin 3: Cliceáil ar 'Níl' sna codanna eile go léir den fhoirm VAT RTD

The screenshot shows a web browser window displaying the VAT RTD Form. The browser's address bar shows the URL: https://www.ros.ie/lor-common-services/SSVAT-v1.html?_flowid=execution/key=c6c70fa05-ee8b-dff1-5822-948efec8545d_xe5746c3c-8eff-e88e-3f02-7e151d9902. The browser title is "VAT RTD Form".

The form contains three sections, each with a red arrow pointing to the "No" radio button option:

- 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 three buttons: "Back", "Print", and "Continue".

Seat scáileáin 4:

MURA ndearna tú CBL a íoc i mbliana NÍ MÓR DUIT tic a chur sa bhosca amhail an seat 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:

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

* 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

Lean ar aghaidh ach ‘Sínigh agus Cuir Isteach’ a roghnú.

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig primary@fssu.ie

nó cuir glao ar 01 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

An 12 Meán Fómhair 2018