

Financial Guideline 2019/2020 – 05

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 Commissioners 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 has 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 acquisition of goods and/or services from another European Country including the UK and Northern Ireland, the VAT exclusive value needs to be included 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 VAT Return of Trading Details form is submitted through 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.](#)

The annual return period for the VAT RTD

Community & Comprehensive school

Where the VAT Accounting Year End is the 31st December, please notify the 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 the local tax office requesting this change.

Voluntary Secondary school

The VAT Accounting Year End should be aligned to the school accounting Year End of the 31st August. If this is not the case, please email the local tax office requesting this change.

When does a school have to file the VAT RTD?

- Example: A school with the 31st August 2019 as the school year accounting year end and the VAT Accounting Year End 31st August 2019:
- Revenue will request the school to file the VAT Return of Trading Details form for the period 1st September 2018 to the 31st August 2019. When filing the VAT3 return for July/August 2019, and if the Revenue's records indicate that a VAT RTD is due for the period 1st September 2018 to the 31st August 2019, 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)

Screenshot 1: VAT RTD form on 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

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 on car parks and sporting facilities	Vat @ 13.5% on subcontractors	Vat @ 13.5% on acquisitions from EU including UK & NI	Vat @23% on subcontractors*	Vat @ 23% on acquisitions from EU including UK & NI
September/ October					
November/ December					
January/ February					
March/ April					
May/ June					
July/ August					
TOTAL VAT					
Invoice Value	(Total Vat divide by vat rate multiply by 100.) € = Invoice Value	(Total Vat divide by 13.5 multiply by 100.) € = Invoice Value	(Total Vat divide by 13.5 multiply by 100.) € = Invoice Value	(Total Vat divide by 23 multiply by 100.) € = Invoice Value	(Total Vat divide by 23 multiply by 100.) € = Invoice Value

**The following services are liable to VAT at 23% where they are supplied for the purposes of carrying out a relevant operation*

- Supply and erection of scaffolding
- Supply of a crane with an operator
- Supply and erection of temporary fencing
- Hire of site labour through an agency

Completing the VAT RTD form on ROS

The VAT Return of Trading Details form is submitted through 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.](#)

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 from subcontractors (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 from subcontractors (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	

Second Box titled Acquisitions from the European Union, including Northern Ireland - “Did you acquire any goods or services from the European Union, including Northern Ireland” (See screenshot 3 below)

- If you have goods and/or services from another EU country including the UK and Northern Ireland during the year and have operated the VAT Reverse Charge system you should tick “**YES**”, see screenshot 3 below
- In the box AC6, enter the total of invoices (before VAT) at 13.5%, as calculated in the summary table above.
- In the box P2, enter the total of invoices (before VAT) at 23%, as calculated in the summary table above.

Screenshot 3: Did you acquire any goods or services from the European Union, including Northern Ireland

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 ⓘ

Caution
You must record these values in Goods/Services for resale and/or goods/services not for resale to avoid an incorrect VAT charge arising.

€ Values Excluding VAT

Exempt	0	E4	ⓘ
0% Home	0	D2	ⓘ
4.8%	0	C6	ⓘ
9%	0	BC6	ⓘ
13.5%	0	AC6	ⓘ
5.4%	0	B6	ⓘ
23%	0	P2	ⓘ
Total	0	Z2	

Other sections on the form

All other questions listed on the VAT RTD input screen should be answered “**No**” (see screenshot 4 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 4: All other section of the VAT RTD form

The screenshot shows two sections of the VAT RTD form. The first section is titled "Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)". Below the title is a sub-header "You must record the value of goods/services at the Irish VAT rate applicable." followed by an information icon. The main question is "Did you purchase Goods/Services for resale? *", with radio buttons for "Yes" and "No". The "No" option is selected. A red oval highlights the question and the "No" button. A red arrow points to a yellow box containing the text: "Click No" and "You have recorded EU acquisitions earlier, you must now take an input credit to avoid an incorrect charge arising." The second section is titled "Other Deductible Goods and Services (Irish or Intra-EU acquisitions & Non-EU Imports)". It has the same sub-header and information icon. The main question is "Did you purchase goods or services that are not for resale but where VAT paid can be claimed as an input credit? *", with radio buttons for "Yes" and "No". The "No" option is selected. A red oval highlights the question and the "No" button. A red arrow points to a yellow box containing the text: "Click No" and "You have recorded EU acquisitions earlier, you must now take an input credit to avoid an incorrect charge arising." At the bottom of the form are three buttons: "Back", "Print", and "Continue".

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

The screenshot shows a section of the VAT RTD form. At the top, it says "should be included in the figures for SUPPLIES shown." Below this is the instruction: "If you have No trading details to declare for this VAT Accounting Year click the No Trade Details to Declare button:". A red oval highlights a green button labeled "No Trade Details to Declare" with a right-pointing arrow. Below this is the instruction: "If you have trading details to declare, you can defer filing your RTD to a later date by selecting this option:". A green button labeled "Defer" with a clock icon is shown. Below this is a note: "* Denotes a required field". The next section is titled "Goods and/or Services" and contains the question "Have you made supplies of Goods and/or Services? *", with radio buttons for "Yes" and "No". The "No" option is selected. Below this is a section titled "Acquisitions from the European Union, including Northern Ireland" with the sub-header "You must record the value of goods/services at the Irish VAT rate applicable." followed by an information icon. The main question is "Did you acquire any goods or services from the European Union, including Northern Ireland? *", with radio buttons for "Yes" and "No". The "No" option is selected. Below this is a section titled "Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)" with the question "Did you purchase Goods/Services for resale? *", with radio buttons for "Yes" and "No". The "No" option is selected.

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.

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

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

2nd September 2019

Treoirlíne Airgeadais 2019/2020 - 05

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Tuairisceán Bliantúil ar Shonraí Trádála (TST) 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 loncaim 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 loncaim 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 san áireamh agus earraí agus/nó seirbhísí á bhfáil ó Thír Eorpach eile, lena n-áirítear an Ríocht Aontaithe agus Tuaisceart Éireann, ní mór an luach gan CBL san áireamh a chuimsiú 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?

Cuirtear an foirm an Tuairisceáin bhliantúil ar Shonraí Trádála CBL isteach trí Sheirbhís ar Líne na gCoimisinéirí loncaim.

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.](#)

Tréimhse na dtuairisceán bliantúil i gcomhair TST CBL

Pobalscoil & Scoil Chuimsitheach

Sa chás gurb é an 31 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 an 31 Lúnasa ó 2019 ar aghaidh.

Is iad seo a leanas na tréimhsí tuairisceáin:

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

Chun Deireadh na Bliana Cuntasaíochta ó thaobh CBL de a athrú, seol ríomhphost chuig d'oifig cánach áitiúil agus iarr orthu é a athrú.

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 an 31 Lúnasa. Murab amhlaidh an cás, seol ríomhphost chuig d'oifig cánach áitiúil agus iarr orthu an t-athrú sin a dhéanamh.

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

- Mar shampla: Scoil a bhfuil an 31 Lúnasa 2019 mar dheireadh na bliana cuntasaíochta don scoilbhliain aici agus go bhfuil an 31 Lúnasa 2019 mar Dheireadh na Bliana Cuntasaíochta CBL:
- Iarrfaidh na Coimisinéirí loncaim ar an scoil an Tuairisceán ar Shonraí Trádála CBL a chomhdú i gcomhair na tréimhse ón 1 Meán Fómhair 2018 go dtí an 31 Lúnasa 2019. Nuair a bheidh an tuairisceán CBL3 á chomhdú agat le haghaidh lúil/Lúnasa 2019, má léiríonn taifid na gCoimisinéirí loncaim go bhfuil TST CBL dlite le haghaidh na tréimhse ón 1 Meán Fómhair 2018 go dtí an 31 Lúnasa 2019, 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)

Gabháil scáileáin 1: An fhoirm TST CBL ar ROS

[View FAQs](#)

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*** 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:
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 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 TST CBL a chomhdú

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

Tréimhse CBL	CBL ar charrchlóis agus ar áiseanna spóirt	CBL @ 13.5% ar fhochothr aitheoirí	CBL @ 13.5% ar fháltais ó AE, lena n-áirítear RA agus TÉ	CBL @ 23% ar fhochothr aitheoirí*	CBL @ 23% ar fháltais ó AE, lena n-áirítear RA agus TÉ
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 an ráta CBL iolraigh faoi 100.) € = Luach an tSonraisc	(Iomlán an CBL roinn ar 13.5 agus iolraigh faoi 100.) € = Luach an tSonraisc	(Iomlán an CBL roinn ar 13.5 agus iolraigh faoi 100.) € = Luach an tSonraisc	(Iomlán an CBL roinn ar 23 agus iolraigh faoi 100.) € = Luach an tSonraisc	(Iomlán an CBL roinn ar 23 agus iolraigh faoi 100.) € = Luach an tSonraisc

*Tá na seirbhísí seo a leanas faoi dhliteanas CBL a íoc ar ráta 23% i gcás ina gcuirtear ar fáil iad chun críocha oibríocht ábhartha a chur i gcrích

- Scafalra a sholáthar agus a chur suas
- Craein agus oibreoir a sholáthar
- Fál sealadach a sholáthar agus a chur suas
- Lucht saothair a fhostú do láithreán trí ghníomhaireacht

An foirm TST CBL a chomhlánú ar ROS

Cuirtear an foirm an Tuairisceáin bhliantúil ar Shonraí Trádála CBL isteach trí Sheirbhís ar Líne na gCoimisinéirí Ioncaim.

Seimineár Gréasáin/Físeán

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

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 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 AC5, cuir isteach iomlán na sonrasc ó fhochoonraitheoirí (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 ó fhochoonraitheoirí (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>i</i>
0% Exp	<input type="text"/>	D4	<i>i</i>
0% Home	<input type="text"/>	D1	<i>i</i>
4.8%	<input type="text"/>	C5	<i>i</i>
9%	<input type="text"/>	BC5	<i>i</i>
13.5%	<input type="text"/>	AC5	<i>i</i>
5.0%	<input type="text"/>	B5	<i>i</i>
23%	<input type="text"/>	P1	<i>i</i>
Total	<input type="text"/>	Z1	

An Dara Bosca dar teideal Fáltais ón Aontas Eorpach, lena n-áirítear Tuaisceart Éireann - “An bhfuair tú aon earraí nó seirbhísí ón Aontas Eorpach, lena n-áirítear Tuaisceart Éireann” (Féach ar ghabháil scáileáin 3 thíos)

- Má bhí earraí agus/nó seirbhísí ó thír eile AE, lena n-áirítear an Ríocht Aontaithe agus Tuaisceart Éireann, agat le linn na bliana agus gur chuir tú an córas Frithmhuirir CBL i bhfeidhm ba cheart duit tic a chur le **“FUAIR”**, féach ar ghabháil scáileáin 3 thíos
- Sa bhosca AC6, cuir isteach iomlán na sonrasc (roimh CBL) ag 13.5%, de réir mar a ríomhtar sa tábla achomair thuas.
- Sa bhosca P2, cuir isteach iomlán na sonrasc (roimh CBL) ag 23%, de réir mar a ríomhtar sa tábla achomair thuas.

Gabháil scáileáin 3: An bhfuair tú aon earraí nó seirbhísí ón Aontas Eorpach, lena n-áirítear Tuaisceart Éireann

Acquisitions from the European Union, including Northern Ireland

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

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

Caution
You must record these values in Goods/Services for resale and/or goods/services not for resale to avoid an incorrect VAT charge arising.

€ Values Excluding VAT

Exempt	0	E4	<i>i</i>
0% Home	0	D2	<i>i</i>
4.8%	0	C6	<i>i</i>
9%	0	BC6	<i>i</i>
13.5%	0	AC6	<i>i</i>
5.4%	0	B6	<i>i</i>
23%	0	P2	<i>i</i>
Total	0	Z2	

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 4 thíos) ach amháin sa chás go bhfuil CBL á fheidmiú 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 4: Na codanna eile go léir den fhoirm TST CBL

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

Clliceáil ar

You have recorded EU acquisitions earlier, you must now take an input credit to avoid an incorrect charge arising.

Back Print 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.

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

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

Teil: 01-269 0677
info@fssu.ie

2 Meán Fómhair 2019