

# Financial Guideline 2020/2021 - 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 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. <u>Click here to watch video</u>.

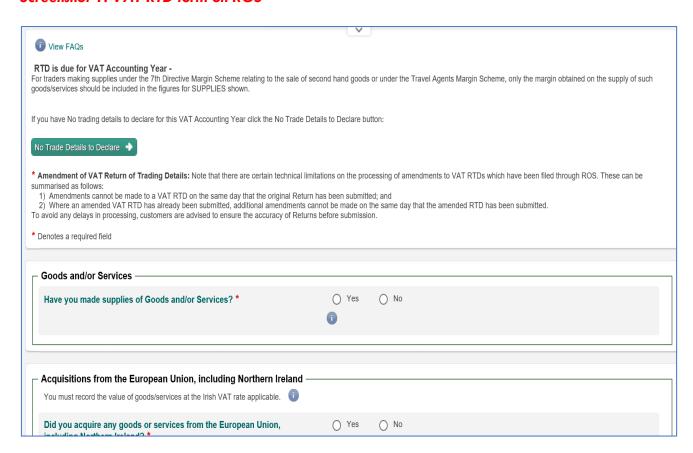
#### The annual return period for the VAT RTD

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 contact Revenue through ROS MyEnquiries to request that the VAT Accounting Year End be changed to 31st August.

#### When does a school have to file the VAT RTD?

- Example: A school with the 31st August 2020 as the school year accounting year end and the VAT Accounting Year End 31st August 2020:
- PREVENUE will request the school to file the VAT Return of Trading Details form for the period 1st September 2019 to the 31st August 2020. When filing the VAT3 return for July/August 2020, and if the Revenue's records indicate that a VAT RTD is due for the period 1st September 2019 to the 31st August 2020, 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



# 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 subcontra ctors	Vat @ 13.5% on acquisitions from EU including UK & NI	Vat @23% on subcontra ctors*	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% (21% for the 6 months from 1st September 2020) 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

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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 <u>AC5</u>, 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.
- $\triangleright$  In the box <u>P1</u>, 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

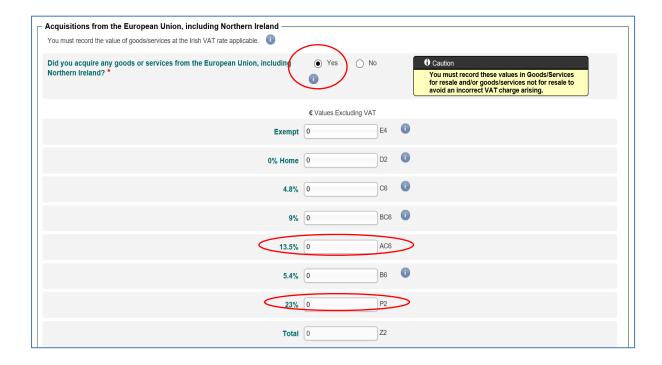
Screenshot 2: Have you made supplies of goods and/or services



# 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 <u>AC6</u>, enter the total of invoices (before VAT) at 13.5%, as calculated in the summary table above.
- $\triangleright$  In the box <u>P2</u>, 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

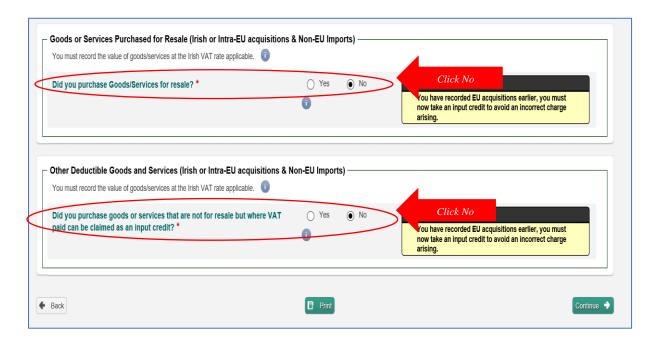


#### Other sections on the form

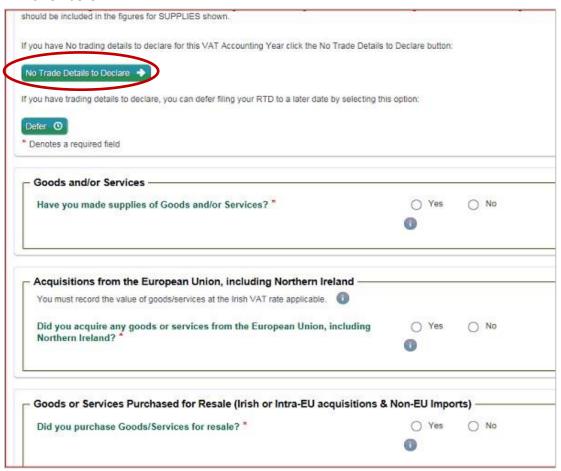
All other questions listed on the VAT RTD input screen should be answered "**No**" (see screenshot 4 below) unless you are operating VAT on rental income from sports facilities and car parks.

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



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



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

11th September 2020



# Treoirlíne Airgeadais 2020/2021 - 06

#### 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 Ioncaim.

#### Seimineár Gréasáin/Físeán

Tá seimineár gréasáin ina léirítear conas an fhoirm TST CBL a chomhlánú ar ROS le fáil ar ár láithreán gréasáin. <u>Cliceáil anseo le féachaint ar an bhfíseán.</u>

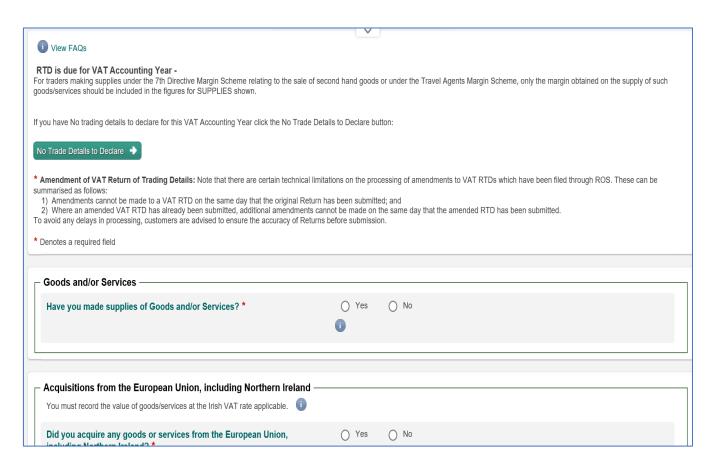
#### Tréimhse na dtuairisceán bliantúil i gcomhair TST CBL

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. 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.

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

- Mar shampla: Scoil a bhfuil an 31 Lúnasa 2020 mar dheireadh na bliana cuntasaíochta don scoilbhliain aici agus go bhfuil an 31 Lúnasa 2020 mar Dheireadh na Bliana Cuntasaíochta CBL:
- ➢ larrfaidh na Coimisinéirí loncaim ar an scoil an Tuairisceán ar Shonraí Trádála CBL a chomhdú i gcomhair na tréimhse ón 1 Meán Fómhair 2019 go dtí an 31 Lúnasa 2020. Nuair a bheidh an tuairisceán CBL3 á chomhdú agat le haghaidh lúil/Lúnasa 2020, má léiríonn taifid na gCoimisinéirí loncaim go bhfuil TST CBL dlite le haghaidh na tréimhse ón 1 Meán Fómhair 2019 go dtí an 31 Lúnasa 2020, 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



### 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 fhochonrait heoirí	CBL @ 13.5% ar fháltais ó AE, lena n-áirítear RA agus TÉ	CBL @ 23% ar fhochonrait heoirí*	CBL @ 23% ar fháltais ó AE, lena n-áirítear RA agus TÉ
Meán					
Fómhair/					
Deireadh					
Fómhair					
Samhain/					
Nollaig					
Eanáir/					
Feabhra					
Márta/					
Aibreán					
Bealtaine/					
Meitheamh					
lúil/					
Lúnasa					
IOMLÁN AN CBL					
Luach an	(lomlán an	(lomlán an	(lomlán an CBL	(lomlán an	(Iomlán an CBL
tSonraisc	CBL roinn ar an ráta CBL	CBL roinn ar 13.5 agus	roinn ar 13.5 agus iolraigh	CBL roinn ar 23 agus	roinn ar 23 agus iolraigh
	iolraigh faoi	iolraigh	faoi 100.)	iolraigh	faoi 100.)
	100.) € = Luach an	faoi 100.) € = Luach	€ = Luach an tSonraisc	faoi 100.) € = Luach	€ = Luach an tSonraisc
	tSonraisc	an tSonraisc		an tSonraisc	

\*Tá na seirbhísí seo a leanas faoi dhliteanas CBL a íoc ar ráta 23% (21% on sé mhí ón gcéad lá Meán Fomhair 2020) 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

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

#### Seimineár Gréasáin/Físeán

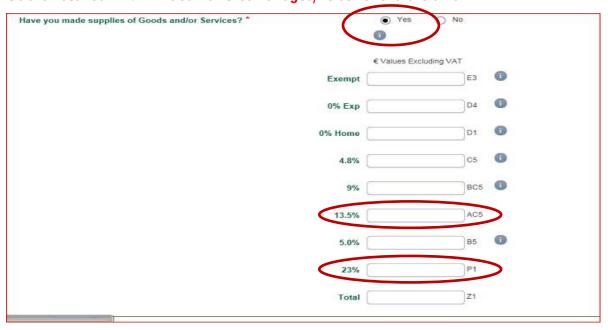
Tá seimineár gréasáin ina léirítear conas an fhoirm TST CBL a chomhlánú ar ROS le fáil ar ár láithreán gréasáin. <u>Cliceáil anseo le féachaint ar an bhfíseán</u>.

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 <u>AC5</u>, cuir isteach iomlán na sonrasc ó fhochonraitheoirí (roimh CBL) ag 13.5%, de réir mar a ríomhtar sa tábla achomair thuas. Beidh tromlach na sonrasc ar an ráta sin.
- Sa bhosca <u>P1</u>, cuir isteach iomlán na sonrasc ó fhochonraitheoirí (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



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 <u>AC6</u>, cuir isteach iomlán na sonrasc (roimh CBL) ag 13.5%, de réir mar a ríomhtar sa tábla achomair thuas.
- Sa bhosca <u>P2</u>, 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.		
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
0% Home	D2	•
4.8%	0 C6	•
9%	0 BC6	0
13.5%	0 AC6	>
5.4%	0 B6	0
23%	0 P2	
Total		

#### Codanna eile den fhoirm

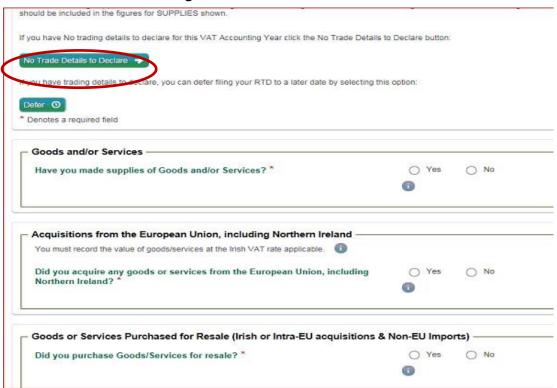
Ba cheart "**Ní dhearna/Níl**" a thabhairt mar fhreagra ar gach ceist eile atá liostaithe ar an scáileán ionchuir TST CBL (féach gabháil scáileáin 4 thíos) ach amháin sa chás go bhfuil CBL á fheidhmiú agat ar ioncam cíosa ó áiseanna spóirt nó carrchlóis.

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 4: Na codanna eile go léir den fhoirm TST CBL

	0	0	Cliceáil ar
oid you purchase Goods/Services for resale? *	O Yes	● No	
	0		You have recorded EU acquisitions earlier, you must now take an input credit to avoid an incorrect charge arising.
ou must record the value of goods/services at the Irish VAT rate.  Did you purchase goods or services that are not for resa	○ Yes	No	Cliceáil ar You have recorded EU acquisitions earlier, you must

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



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

An 11 Meán Fómhair 2020