

## Financial Guideline P02 - 2021/2022

### 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 23<sup>rd</sup> of September. The VAT accounting year end should be in line with the school accounting year end of 31<sup>st</sup> August. To change the VAT accounting year end, please submit a request via myEnquiries on ROS.

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).

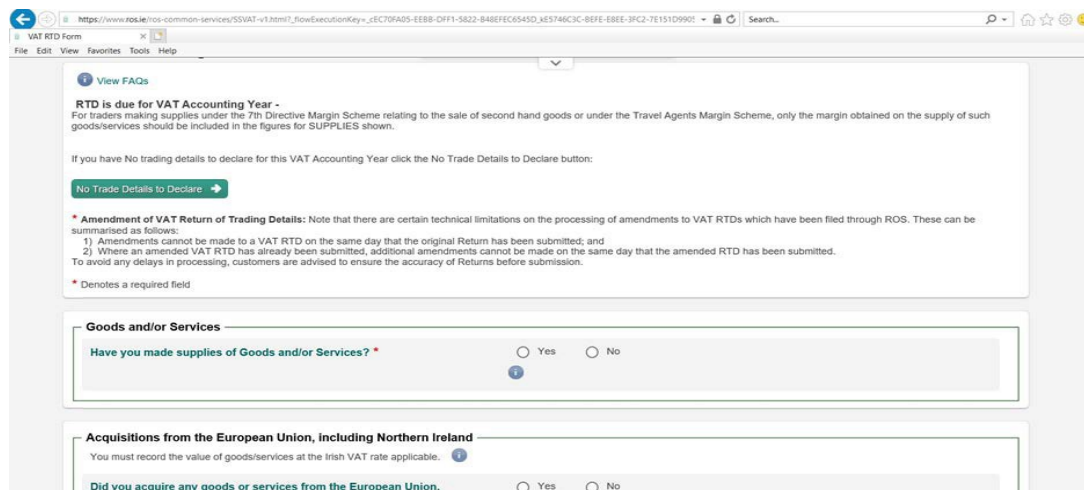
#### *Webinar/Video*

*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 31<sup>st</sup> 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 the VAT RTD form on the ROS website. The browser address bar shows the URL: [https://www.ros.ie/nos-common-services/SSVAT-v1.html?\\_flowExecutionKey=\\_cECT0FA05-E8BB-0FF1-5822-848EFEC6545D\\_x55746C3C-8EFE-E8EE-3FC2-7E151D9905](https://www.ros.ie/nos-common-services/SSVAT-v1.html?_flowExecutionKey=_cECT0FA05-E8BB-0FF1-5822-848EFEC6545D_x55746C3C-8EFE-E8EE-3FC2-7E151D9905). The page title is "VAT RTD Form".

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

## 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	<a href="#">i</a>
0% Exp	<input type="text"/>	D4	<a href="#">i</a>
0% Home	<input type="text"/>	D1	<a href="#">i</a>
4.8%	<input type="text"/>	C5	<a href="#">i</a>
9%	<input type="text"/>	BC5	<a href="#">i</a>
13.5%	<input type="text"/>	AC5	
5.0%	<input type="text"/>	B5	<a href="#">i</a>
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 with the URL [https://www.ros.ie/ros-common-services/SSVAT-v1.html?\\_flowExecutionKey=\\_c5C70FA05-EE8B-DFE1-5322-B48FEFC6543D\\_AE5746C3C-8FFF-E8EE-3FC2-7E151D9902](https://www.ros.ie/ros-common-services/SSVAT-v1.html?_flowExecutionKey=_c5C70FA05-EE8B-DFE1-5322-B48FEFC6543D_AE5746C3C-8FFF-E8EE-3FC2-7E151D9902). The browser title is "VAT RTD Form".

The form contains three sections, each with a heading, a sub-heading, and a question with radio button options:

- Section 1:** **Acquisitions from the European Union, including Northern Ireland**. Sub-heading: "You must record the value of goods/services at the Irish VAT rate applicable." Question: "Did you acquire any goods or services from the European Union, including Northern Ireland? \*". Options: Yes (unselected), No (selected). A red arrow points to the "No" option with the text "Click No".
- Section 2:** **Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports)**. Sub-heading: "You must record the value of goods/services at the Irish VAT rate applicable." Question: "Did you purchase Goods/Services for resale? \*". Options: Yes (unselected), No (selected). A red arrow points to the "No" option with the text "Click No".
- Section 3:** **Other Deductible Goods and Services (Irish or Intra-EU acquisitions & Non-EU Imports)**. Sub-heading: "You must record the value of goods/services at the Irish VAT rate applicable." Question: "Did you purchase goods or services that are not for resale but where VAT paid can be claimed as an input credit? \*". Options: Yes (unselected), No (selected). A red arrow points to the "No" option with the text "Click No".

At the bottom of the form, there are three buttons: "Back", "Print", and "Continue".

**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

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**Goods and/or Services**

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

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**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 ⓘ

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**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](mailto:primary@fssu.ie)**

**or phone 01 910 4020**

**Financial Support Services Unit**

September 2021

## Treoirline Airgeadais P02 - 2021/2022

### 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 cuntasafóichta. 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 cuntasafóichta CBL i gcomhréir le deireadh bhliain chuntasafóichta na scoile, arb ionann é agus an 31 Lúnasa. Chun Deireadh na bliana cuntasafóichta ó thaobh CBL de a athrú, larr ar na Coimisinéirí Ioncaim trí moChursaí chun e 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 cuntasafóichta 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](#)

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 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 dhéhmhíosúla CBL 3.

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


## 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/ros-common-services/SSVAT-v1.htm?\\_flowid=executionkey=c5c70f9a05-ee8b-dff1-5822-b48efec6545d\\_xe5746c3c-8eff-68ee-3fc2-7e151d99c](https://www.ros.ie/ros-common-services/SSVAT-v1.htm?_flowid=executionkey=c5c70f9a05-ee8b-dff1-5822-b48efec6545d_xe5746c3c-8eff-68ee-3fc2-7e151d99c). The browser title is "VAT RTD Form".

The form contains three sections, each with a question and two radio button options: "Yes" and "No". The "No" option is selected in all three sections. Red arrows labeled "Cliceáil ar" (Click on) point to the "No" radio buttons 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. [i](#)  
Did you acquire any goods or services from the European Union, including Northern Ireland? \*  Yes  No [i](#)

**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. [i](#)  
Did you purchase Goods/Services for resale? \*  Yes  No [i](#)

**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. [i](#)  
Did you purchase goods or services that are not for resale but where VAT paid can be claimed as an input credit? \*  Yes  No [i](#)

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:

**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

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**Goods and/or Services**

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

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**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 ⓘ

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**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](mailto:primary@fssu.ie)**

**nó cuir glao ar 01 910 4020**

**An tAonad um Sheirbhísí Tacaíochta Airgeadais**

Meán Fómhair 2021