

Financial Guideline 2022/2023 – 03

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 applicable during the year.

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.

Please note from March 2021 schools registered for VAT solely for the purposes of reverse charge construction services are not obliged to self-account for VAT on goods they purchase from other EU Member States, (including Northern Ireland). See [Financial Guideline 2020/2021 – 25 Updated Guidance for Schools on Registering and Accounting for VAT](#) for further information on this.

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.


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 2022 as the school year accounting year end and the VAT Accounting Year End 31st August 2022:
- Revenue will request the school to file the VAT Return of Trading Details form for the period 1st September 2021 to the 31st August 2022. When filing the VAT3 return for July/August 2022, and if the Revenue's records indicate that a VAT RTD is due for the period 1st September 2021 to the 31st August 2022, 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 @23% on subcontractors* €
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 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.

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, (changed from 23% to Std) 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

The screenshot shows the 'Goods and/or Services' section of the VAT RTD form. The title is 'Goods and/or Services' and the question is 'Have you made supplies of Goods and/or Services? *'. There are two radio buttons: 'Yes' (selected and circled in red) and 'No'. Below the question, there is a table of input fields for '€ Values Excluding VAT'. The fields are: Exempt (E3), 0% Exp (D4), 0% Home (D1), 4.8% (C5), 9% (BC5), 13.5% (AC5, circled in red), 5.4% (B5), Std Rate (P1, circled in red), and Total (Z1). The '13.5%' and 'Std Rate' fields are circled in red.

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 into the VAT RTD.

Screenshot 3: All other section of the VAT RTD form

Goods or Services Purchased for Resale (Irish or Intra EU acquisitions, Postponed Accounting & 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, Postponed Accounting & 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
You have recorded EU acquisitions earlier, you must now take an input credit to avoid an incorrect charge arising.

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 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 ⓘ

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.

Revenue may impose a penalty for failing to make the return.

Tel: 01-269 0677
info@fssu.ie

29th August 2022

Treoirlíne Airgeadais 2022/2023 - 03

**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 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, infheidhme i rith na bliana.

Conas a bhaineann sé sin le scoil?

Má chuir an scoil CBL san áireamh agus earraí agus/nó seirbhísí á bhfáil ó Thír Eorpach eile, lena n-áirítear Tuaisceart Éireann, ní mór an luach gan CBL san áireamh a chuimsiú ar an bhfoirm um Thuairisc Sonraí Trádála CBL. Tabhair do d'aire, ó mhí an Mhárta 2021, maidir le scoileanna atá cláraithe le haghaidh CBL chun críocha seirbhísí tógála a fhrithmhuirearú amháin, níl sé de dhualgas orthu féinchuntasaíocht a dhéanamh ar CBL ar earraí a cheannaíonn siad ó Bhallstáit eile an AE (Tuaisceart Éireann san áireamh). Féach [Treoirlíne Airgeadais 2020/2021 - 25 Treoir Nuashonraithe do Scoileanna maidir le Clárú agus Cuntasaíocht i leith CBL](#) chun tuilleadh faisnéise a fháil faoi seo.

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.

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. Murab amhlaidh, déan teagmháil leis na Coimisinéirí Ioncaim trí Sheirbhís Ioncaim ar Líne MyEnquiries chun a iarraidh go n-athrófar Deireadh na Bliana Cuntasaíochta CBL go dtí an 31 Lúnasa.

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

- Sampla: Scoil a bhfuil an 31 Lúnasa 2022 mar dheireadh na bliana cuntasaíochta don scoilbhliain aici agus go bhfuil an 31 Lúnasa 2022 mar Dheireadh na Bliana Cuntasaíochta CBL:
- Iarrfaidh na Coimisinéirí Ioncaim ar an scoil an Tuairisceán ar Shonraí Trádála CBL a chomhdú i gcomhair na tréimhse ón 1 Meán Fómhair 2021 go dtí an 31 Lúnasa 2022. Nuair a bheidh an tuairisceán CBL3 á chomhdú agat le haghaidh lúil/Lúnasa 2022, má léiríonn taifid na gCoimisinéirí Ioncaim go bhfuil TST CBL dlite le haghaidh na tréimhse ón 1 Meán Fómhair 2021 go dtí an 31 Lúnasa 2022, tabharfar chuig scáileán ionchuir TST CBL tú go huathoibríoch (féach seat 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](#)

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

Uillmhúchán 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 fhoichonraitheoirí €	CBL @ 23% ar fhoichonraitheoirí* €
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 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.

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 fhoichonraitheoirí (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, (athraithe ó 23% go Caighdeánach) cuir isteach iomlán na sonrasc ó fhoichonraitheoirí (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

Goods and/or Services

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	ⓘ
5.4%	<input type="text"/>	B5	ⓘ
Std Rate	<input type="text"/>	P1	ⓘ
Total	<input type="text"/>	Z1	

Codanna eile den foirm

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, 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

Goods or Services Purchased for Resale (Irish or Intra EU acquisitions, Postponed Accounting & 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, Postponed Accounting & 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.

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.

féadfaidh na Coimisinéirí Ioncaim pionós a ghearradh as mainneachtain an tuairisceán a chur isteach.

Guthán: 01-269 0677

info@fssu.ie

An 29 Lúnasa 2022