

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 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 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).

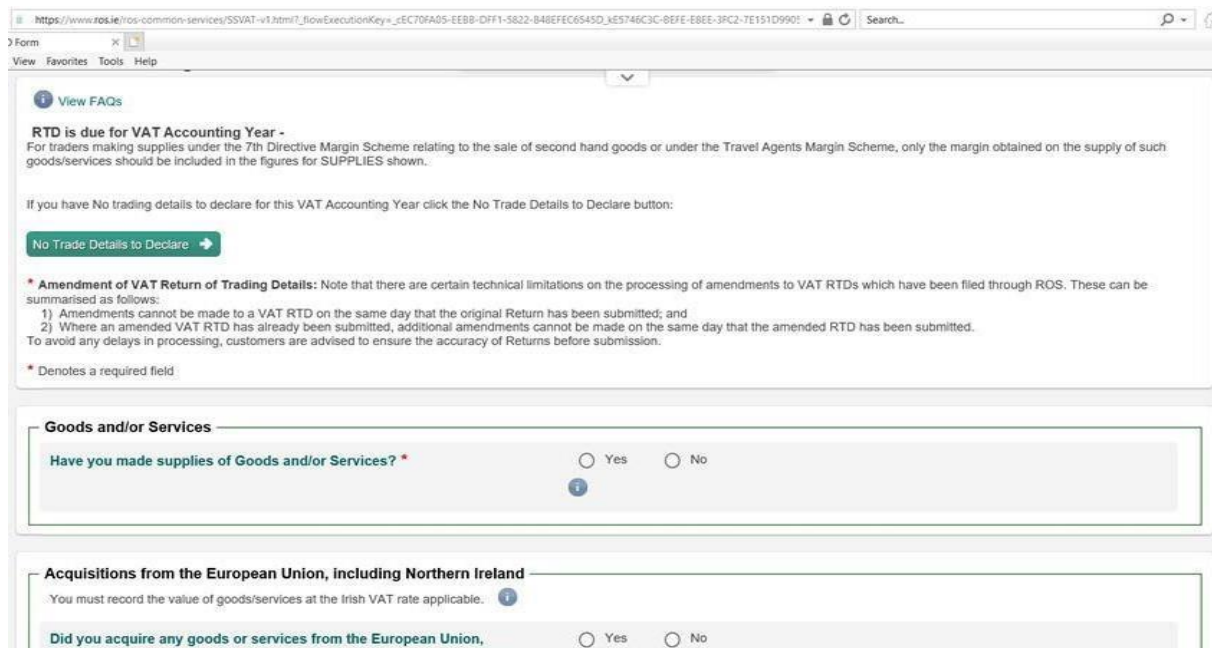
Webinar/Video

A webinar demonstrating how to complete the VAT RTD form on ROS is available to watch on our website. [Click here to watch the 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 the ROS web interface for the VAT RTD form. The browser address bar displays a URL starting with 'https://www.ros.ie/rosc-common-services/SSVAT-v1.html?_flowExecutionKey=...'. The page has a 'View FAQs' link and a 'View' button. The main content area includes a section titled 'RTD is due for VAT Accounting Year -' with a note about the 7th Directive Margin Scheme. Below this, there is a button labeled 'No Trade Details to Declare' with a right-pointing arrow. A section titled '* Amendment of VAT Return of Trading Details:' provides information about technical limitations on amendments. The form then asks 'Have you made supplies of Goods and/or Services?' with radio buttons for 'Yes' and 'No'. The 'Yes' button is selected. Below this, there is a section titled 'Acquisitions from the European Union, including Northern Ireland' with a note about recording the value of goods/services at the Irish VAT rate. The form then asks 'Did you acquire any goods or services from the European Union, including Northern Ireland?' with radio buttons for 'Yes' and '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 PL, 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 E3

0% Exp D4

0% Home D1

4.8% C5

9% BC5

13.5% AC5

5.0% B5

23% P1

Total Z1

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

VAT RTD Form

https://www.ros.ie/101-common-services/SSVAT-v1.html?_flowid=sectionkey=c5c70f805-EE8B-DF1-5822-B48FE6C545D_x51746C3C-88FE-68FE-3FC2-7E111D9902

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

Back Print Continue

Screenshot 4:

If you have NOT paid VAT this year you MUST tick the box as in the screenshot 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'.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01 910 4020
primary@fssu.ie

6th September 2023

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 cuntasáiochta. 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 cuntasáiochta CBL i gcomhréir le deireadh bhliain chuntasáiochta na scoile, arb ionann é agus an 31 Lúnasa. Chun Deireadh na bliana cuntasáiochta ó thaobh CBL de a athrú, larr ar na Coimisinéirí loncaim trí moChursáí chun e a athrú.

Má bhí tionscadal tógála nó deisithe ar bun agat i gcathain na bliana, b'fhéidir gur íoc tú

CBL. Murar íoc tú CBL, beidh ort tuairisceán 'O' ar shonraí trádála a chur isteach fós féin. Caithfear an tuairisceán ar shonraí trádála (RTD) a chur isteach trí Sheirbhís ar Líne na gCoimisinéirí loncaim (ROS).

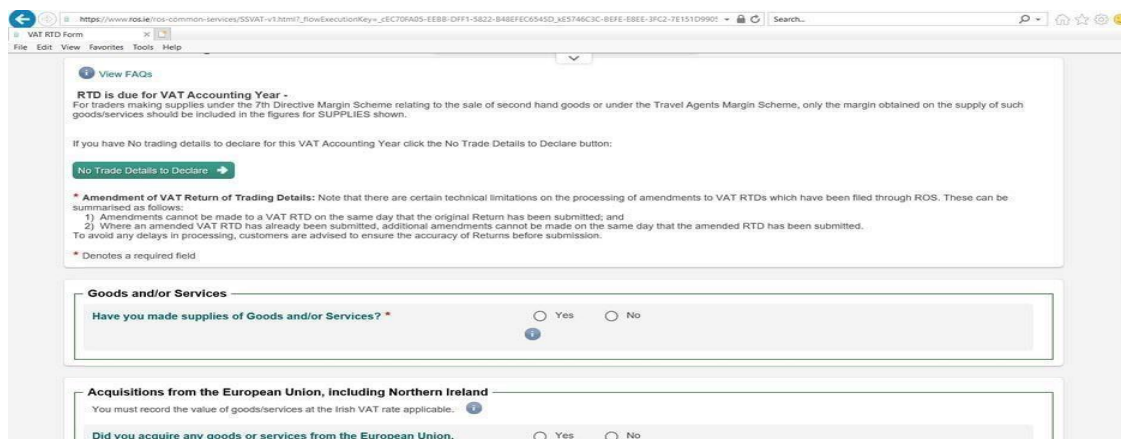
Seimineár Gréasáin/Físeán

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 cuntasáiochta 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 fhaicítear díot ar chuir tú earraí/seirbhísí ar fáil.

Gabháil scáileáin 1: An fhoirm VAT RTD ar ROS



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 sonraisc (roimh CBL) ag 13.5%, de réir mar a ríomhtar sa tábla achomair thuas. Beidh tromlach na sonraisc ar an ráta sin
- Sa bhosca PL, cuir isteach iomlán na sonraisc (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 E3

0% Exp D4

0% Home D1

4.8% C5

9% BC5

13.5% AC5

5.0% B5

23% P1

Total Z1

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

VAT RTD Form

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

Cliceáil ar

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

Cliceáil ar

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

Cliceáil ar

Back Print 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

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.

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

Guthán: 01-910 4020

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An 6 Meán Fómhair 2023