

Completing an RCT Return

Step by Step

Four steps to RCT compliance

1. Notify ROS of all relevant contracts
2. Notify ROS of payment details
3. Submit a deduction summary, which is a monthly or quarterly return
4. Pay ROS the RCT deducted from payments made to subcontractors

Step 1

Notify ROS of all relevant contracts

Begin by ensuring you have all the details of contractor and contract – [RCT Checklist](#) should be printed and retained for your records.

You are now ready to log-on to ROS.

Log-on to ROS select the MyServices tab and scroll down to Relevant Contracts Tax options and select Principal contractors option.

On the next screen select 'RCT Contract notifications, then select 'Notify a Contract'.

Over the next two screens you will

- Input the contract details
- Tick the box to declare the contract is not a contract of employment
- Fill in contractors and contract details
- Tick the box to declare the contract is not a labour only contract
- Select 'continue'

Once you are on 'Sign and Submit' page type in your password and click 'sign and submit'

If you do not enter your password you have not completed the registration and nothing will be sent to Revenue.

You will receive an acknowledgment number to your ROS inbox. Print and keep for your own records.

IMPORTANT NOTE: *Do not pay the contractor without first notifying Revenue.*

Step 2

Notify ROS of payment details

When you are ready to pay the contractor notify Revenue through Revenue Online Service (ROS)

If you have not already notified ROS of the contract do so now.

IMPORTANT NOTE: *Do not pay the contractor without first notifying Revenue.*

Logon to ROS and from MyServices tab and scroll down to RCT link, Principal contractors options.

- Next; select 'Input Payment Notification'
- Highlight the contract you want to pay and select 'Input Payment Notification'
- Fill in Gross Payment amount
- Tab to next box and the net amount and deduction will automatically fill
- Select continue until you get to 'Sign and Submit'
- You must enter your password and click on 'Sign and Submit'
- If you do not complete this step no details will be sent to Revenue
- Check your ROS inbox for Revenue notification. This is your 'Deduction Authorisation' This will show the amount you must withhold from the contractor. Print and file for your records. Also give a copy of the Deduction Authorisation to the contractor

IMPORTANT NOTE: *Before 23 of each month Logon to ROS to check the deduction summary and pay RCT to ROS.*

Step 3

Submit a Deduction Summary, which is a monthly or quarterly return.

IMPORTANT NOTE: *You can amend a payment notification up until 23 of the month. Later than this and €100 surcharge (penalty) will be charged.*

- At the end of the period Revenue will provide you with a Deduction Summary through ROS
- On or before 23 of the month. Logon to ROS, check to see summary matches your records
- If no amendment is necessary the Deduction Summary is deemed to be the return on the return filing date. Arrange the payment on or before the due date
- If the return requires amendment you can amend it, file the return and arrange for payment on for before the due date
- Print the Deduction Summary for your records

Step 4

Pay ROS the RCT deducted from payments made to subcontractors.

- Pay RCT by 23 of the month following payment to subcontractor
- Use Single Direct Debit facility on ROS