

Completing an RCT Return

Step by Step

Four steps to RCT compliance

1. Notify Revenue via ROS of all relevant contracts
2. Notify Revenue via 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 Revenue via 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 Manage Relevant Contracts Tax

On the next screen select 'RCT Contract notifications, then select 'Input a new Contract Notification'

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 Revenue via 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 Manage Relevant Contracts Tax
On the next screen select 'RCT Payment Notification, then select 'Input Payment Notification'

- Highlight the contract you want to pay and select 'Input Payment Notification'
- Fill in Gross Payment amount and press tab
- If there is no deduction for RCT, the gross and the net amount will be the same.
- If there is a deduction for RCT, the net amount and deduction amount will automatically calculate
- 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 where applicable, 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 the 23rd 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 the 23rd 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 the 23rd 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 or 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 the 23rd of the month following payment to subcontractor
- Use ROS Direct Instruction facility on ROS