Annual VAT Return of Trading Details (RTD) for the Year Ending 31st August 2026

1. 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.

2. 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.

3. 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.

If the school has not paid any VAT to Revenue during the current year, you are still required to file the VAT RTD form. In this case, you should tick the box labelled "No Trade Details to Declare." More information is provided below.

Where schools have installed solar panels at zero VAT rate, schools were not required to include this in their bi-monthly/quarterly VAT returns. However, the cost of the solar panels must still be included in the VAT RTD form. More information is provided below.

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.

4. How do you submit the VAT RTD?

The VAT Return of Trading Details form is submitted through ROS. Revenue may impose a penalty for failing to make the return.

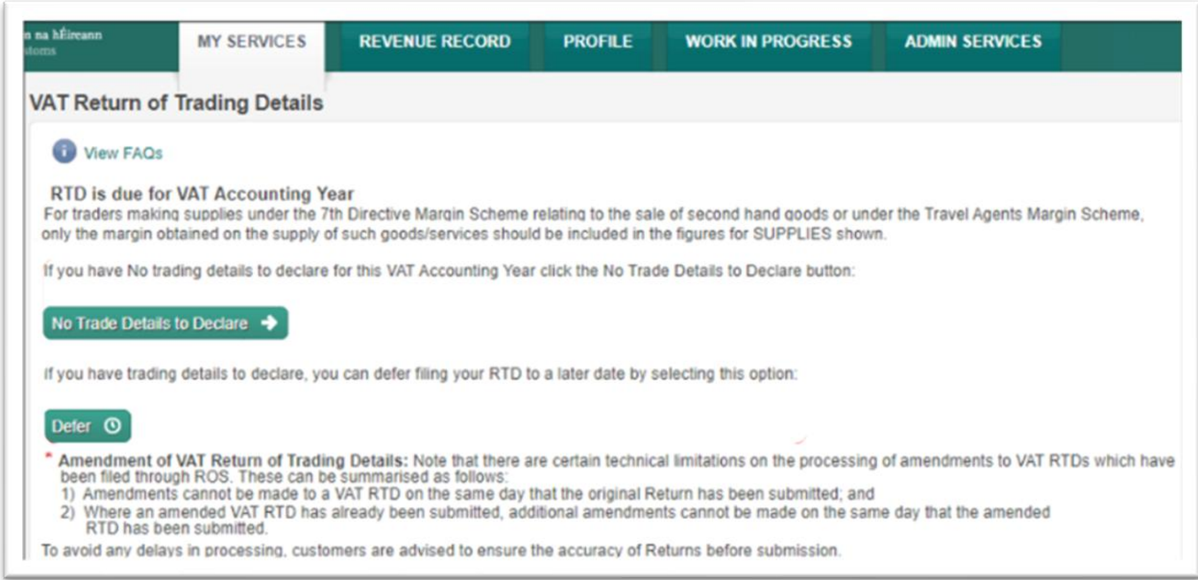
5. **The annual return period for the VAT RTD**

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.

Before completing the VAT RTD return you should complete the table below in Appendix 1 to calculate the total purchases for the accounting period.

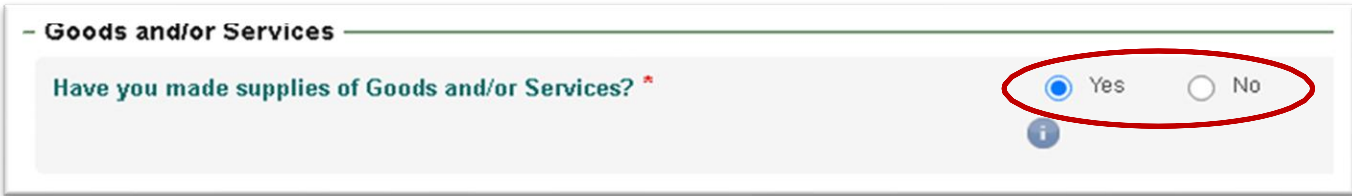
If the VAT accounting year end on ROS is 31st August, you will be automatically brought to a VAT RTD input screen when you make your VAT 3 return for July/August.

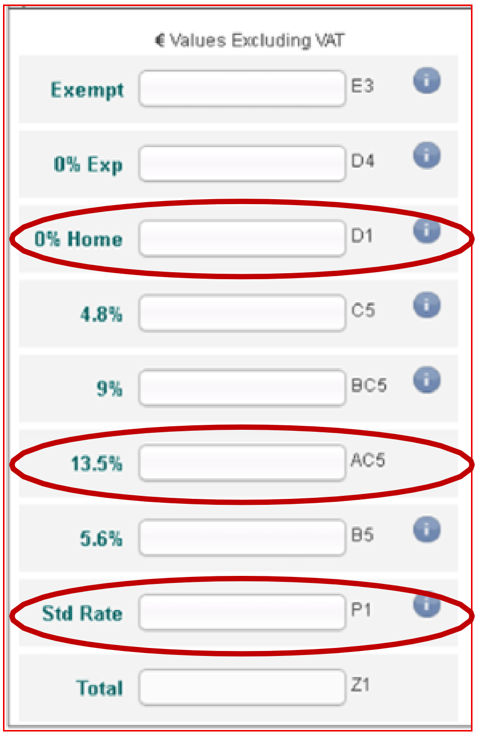
Screenshot 1: VAT RTD form on ROS



Screenshot 2: Have you made supplies of goods and/or services

If you have paid VAT during the year, choose '**yes**' when asked if you have supplied goods/services.



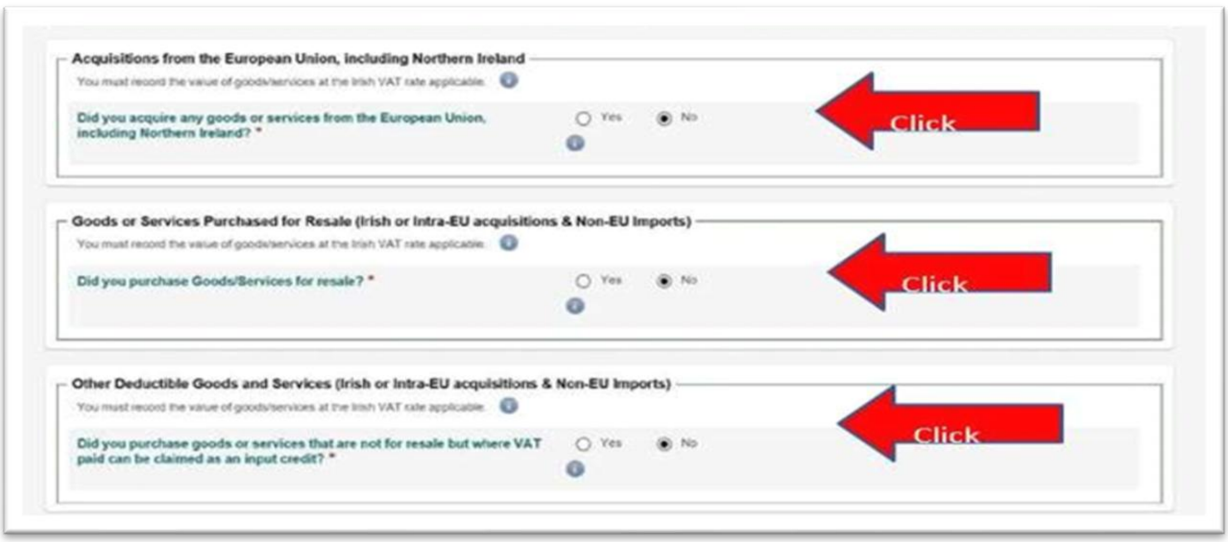


- In the box D1, enter the total invoices at 0% VAT rate as calculated in the summary table in Appendix 1. E.g*. **installation of solar panels.***
- In the box <u>*AC5*</u>, enter the total of invoices (before VAT) at 13.5%, as calculated in the summary table in Appendix 1. The majority of invoices will be at this rate.
- In the box P1, enter the total of invoices (before VAT) at 23%, as calculated in the summary table in Appendix 1.

Screenshot 3: All other sections of the VAT RTD form

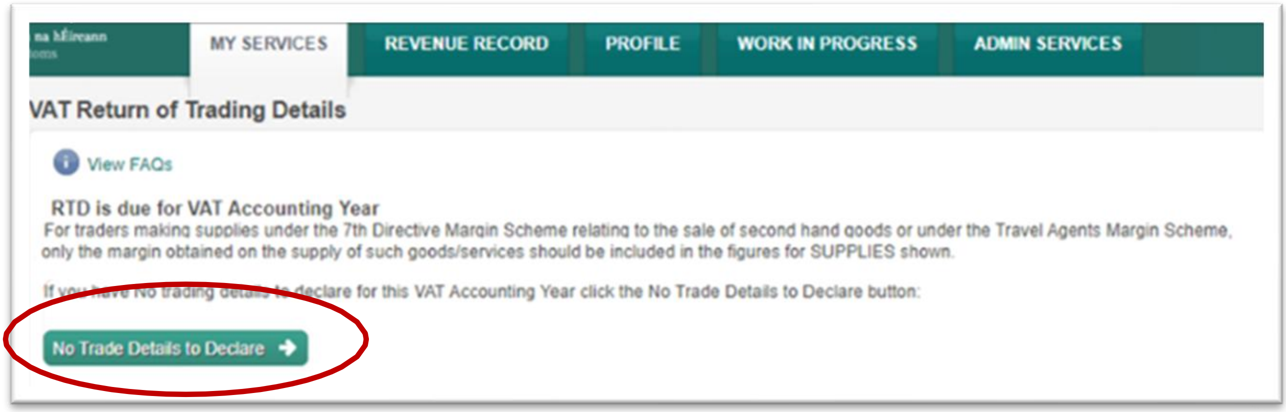
All other questions listed on the VAT RTD input screen should be answered **"No"** (see screenshot 3 below) unless you are operating VAT on rental income from sports facilities and car parks.

If you have been including VAT on rental income from sports facilities and car parks on your VAT returns, please contact the FSSU for further guidance on how to incorporate this into the VAT RTD.



Screenshot 4: If you have not paid VAT this year

If you have NOT paid VAT this year you MUST tick "No Trade Details to Declare" box as in the screenshot below:



For schools who had solar panels installed during the year at 0% rated VAT, the cost of the installation must be included in the VAT RTD return. This applies even though schools were not required to return VAT on the installation.

Please note there is a facility to amend a VAT RTD already submitted through ROS if an error has been made. Please contact the FSSU if you require further guidance on this.

6. Further Information

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

Financial Support Services Unit
Tel: 01-269 0677
info@fssu.ie

31st August 2026

Appendix 1

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 @ 0%	Vat @ 13.5%	Vat @ 23%
September/October			
November/December			
January/February			
March/April			
May/June			
July/August			
TOTAL VAT			
Invoice Value	Use*total invoice value @ 0% VAT	(Total VAT divide by 13.5 multiply by 100) € = invoice value	(Total VAT divide by 23 multiply by 100) € = invoice value

- **There was NO VAT Return required for zero rated purchases**

**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*

Tuairisceán CBL Bliantúil ar Shonraí Trádála (RTD) don Bhliain dar críoch 31 Lúnasa 2026

1. 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.

2. Céard í foirm TST CBL?

Cuireann an Tuairisceán CBL Bliantúil ar Shonraí Trádála (RTD) miondealú ar fáil de luach, gan CBL san áireamh, soláthar earraí agus seirbhísí atá infheidhme le linn na bliana.

3. Conas a bhaineann sé sin le scoil?

Má bhí córas Frithmhuirir CBL i bhfeidhm ag an scoil le haghaidh fochonraitheoirí agus gur chuir sí tuairisceáin CBL chuig na Coimisinéirí Ioncaim i rith na bliana, ní mór don scoil luach gan CBL na n-earraí agus/nó seirbhísí a fuarthas ó na fochonraitheoirí a bhreacadh ar an bhfoirm TST CBL.

Mura bhfuil aon CBL íoctha ag an scoil leis na Coimisinéirí Ioncaim i rith na bliana reatha, bíonn an fhoirm CBL RTD le chomhdú fós. Sa chás seo, ba chóir duit tic a chur sa bhosca dar teideal "Gan Sonraí Trádála le Dearbhú". Tá tuilleadh eolais ar fáil thíos.

I gcás ina bhfuil painéil ghréine suiteáilte ag scoileanna ar an ráta nialasach CBL, ní bhíonn sé de dhualgas ar scoileanna é seo a áireamh ina dtuairisceáin CBL démhíosúla/ráithiúla. Mar sin féin, ní mór costas na bpainéal gréine a áireamh san fhoirm CBL RTD. Tá tuilleadh eolais ar fáil thíos.

4. 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. Féadfaidh na Coimisinéirí Ioncaim pionós a ghearradh mura ndéantar tuairisceán a chomhdú.

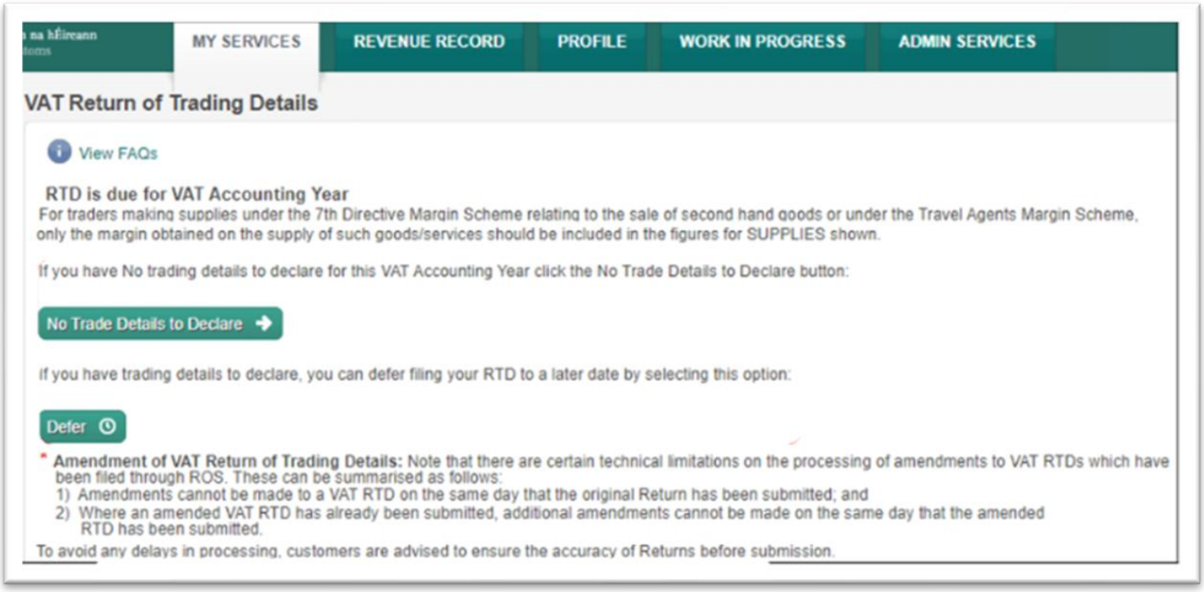
5. **An tréimhse athfhillte bhliantúil i gcomhair TST CBL**

Ba cheart go mbeadh deireadh na bliana cuntasaíochta CBL i gcomhréir le deireadh na bliana cuntasaíochta na scoile, arb ionann é agus an 31 Lúnasa. Murab amhlaidh an cás, déan teagmháil leis na Coimisinéirí Ioncaim tríd an tSeirbhís Ioncaim ar Líne MyEnquiries chun a iarraidh go n-athrófar deireadh na bliana Cuntasaíochta CBL go dtí an 31 Lúnasa.

Sula gcomhlánaítear an Tuairisceán CBL Bliantúil ar Shonraí Trádála (RTD), ba chóir an tábla thíos in Aguisín 1 a chomhlánú chun na ceannacháin iomlána don tréimhse chuntasaíochta a ríomh.

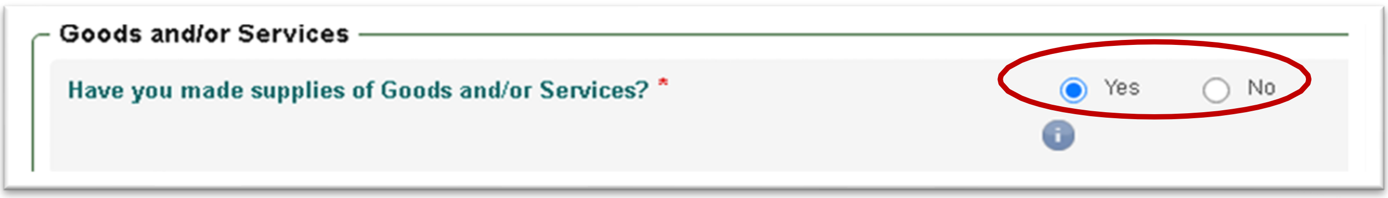
Más é an 31 Lúnasa deireadh na bliana cuntasaíochta CBL ar Sheirbhís ar Líne na gCoimisinéirí Ioncaim (ROS), atreorófar thú chuig scáileán ionchuir don Tuairisceán CBL Bliantúil ar Shonraí Trádála (RTD) go huathoibríoch nuair a dhéanann tú do thuairisceán CBL 3 a chomhdú do mhí Iúil/Lúnasa.

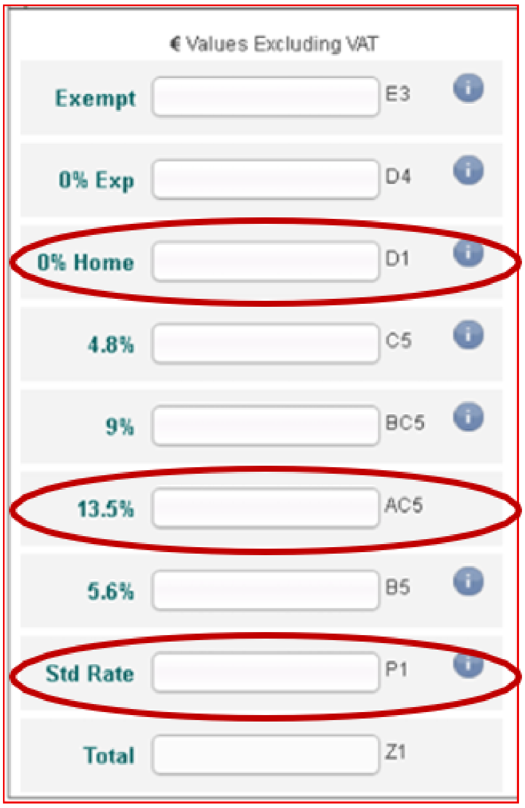
Gabháil Scáileáin 1: Foirm CBL RTD ar ROS



Gabháil Scáileáin 2: An ndearna tú soláthairtí earraí agus/nó seirbhísí

Más amhlaidh gur íoc tú CBL i rith na bliana, roghnaigh '**tá**' nuair a iarrtar ort an ndearna tú earraí/seirbhísí a sholáthar.



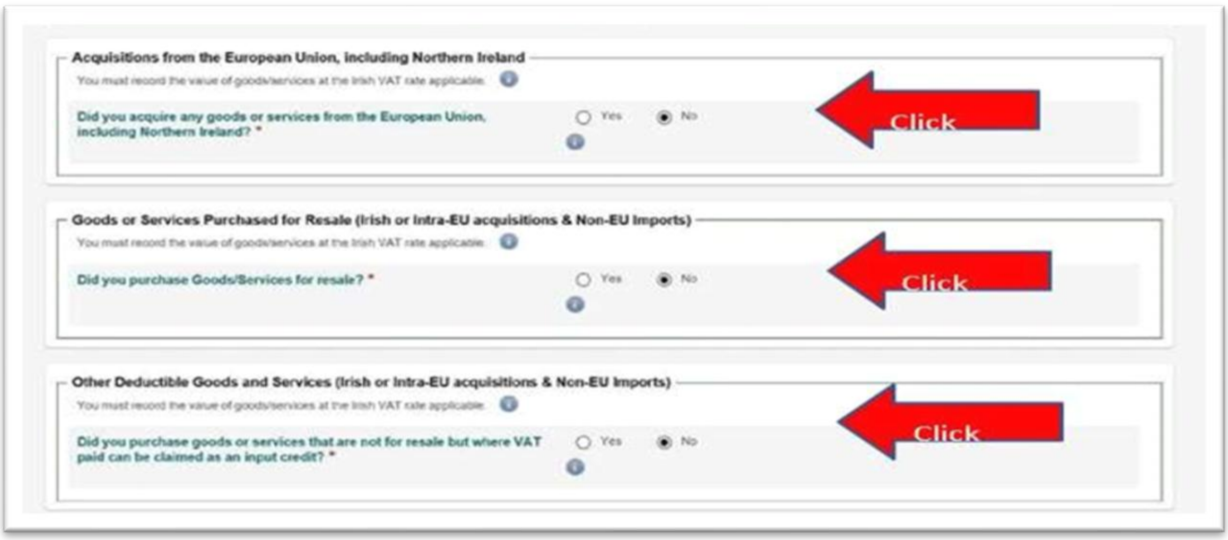


- I mbosca D1, cuir isteach iomlán na sonrasc ag an ráta CBL 0% mar a ríomhtar sa tábla achoimre in Aguisín 1. M.sh. ***Suiteáil painéil ghréine.***
- Sa bhosca <u>*AC5*</u>, cuir isteach iomlán na sonrasc (roimh CBL) ag ráta 13.5%, de réir mar a ríomhtar sa tábla achoimre in Aguisín 11. Beidh tromlach na sonrasc ar an ráta sin.
- Sa bhosca P1, cuir isteach iomlán na sonrasc (roimh CBL) ag ráta 23%, de réir mar a ríomhtar sa tábla achoimre in Aguisín 1.

Gabháil Scáileáin 3: Gach cuid eile den fhoirm CBL RTD

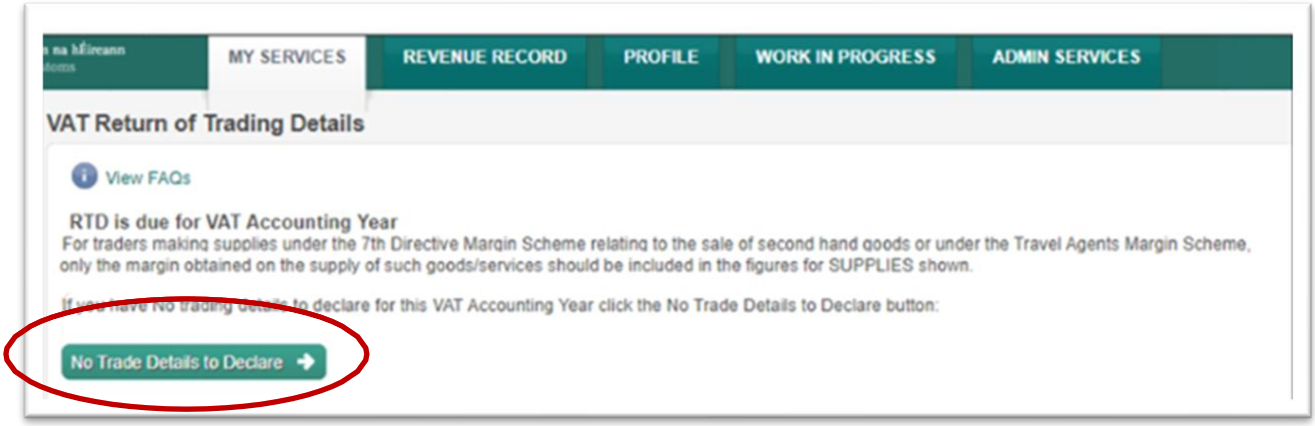
Ba cheart **"Níl"** a thabhairt mar fhreagra ar gach ceist eile atá liostaithe ar an scáileán ionchuir CBL RTD (féach gabháil scáileáin 3 thíos) ach amháin sa chás go bhfuil CBL á fheidhmiú agat ar ioncam cíosa ó áiseanna spóirt nó carrchlóis.

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 FSSU chun tuilleadh treorach a fháil faoi conas é sin a chur san áireamh sa Tuairisceán CBL Bliantúil ar Shonraí Trádála (RTD).



Gabháil Scáileáin 4: Mura bhfuil CBL íoctha agat i mbliana

MURA bhfuil CBL íoctha agat i mbliana NÍ MÓR DUIT tic a chur sa bhosca "Gan Sonraí Trádála le Dearbhú" mar a léirítear sa ghabháil scáileáin thíos:



I gcás scoileanna a rinne painéil ghréine a shuiteáil i rith na bliana ag CBL rátaithe 0%, ní mór costas na suiteála a áireamh sa Tuairisceán CBL Bliantúil ar Shonraí Trádála (RTD). Tá sé seo infheidhme fiú mura raibh sé de dhualgas ar scoileanna tuairisceán CBL a chomhdú i leith na suiteála.

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 FSSU má tá tuilleadh treorach uait.

6. Tuilleadh Eolais

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

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Teil: 01-269 0677
info@fssu.ie

An 31 Lúnasa 2026

Aguisín 1

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 @0%	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	Úsáid *luach iomlán an tsonraisc @ 0% CBL	(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

**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*