

Section D - Returns and Payment of Taxes online

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D1 How often should returns be made to Revenue?

RCT returns

The usual RCT return period covers a calendar month. (See also the "Reduced frequency returns" paragraph below).

VAT returns

The usual VAT return period covers two calendar months (i.e. January/February, March/April and so on). (See also the "Reduced frequency returns" paragraph below).

Reduced frequency returns

Revenue has a policy of reducing the frequency of returns and payments for small businesses. The current guidelines in this regard are:

- Businesses making total annual VAT payments of less than €3,000 are eligible to file VAT returns and make their payments on a 6 monthly basis;
- Businesses making total annual VAT payments of between €3,000 and €14,400 are eligible to file VAT returns and make their payments on a 4 monthly basis;
- Businesses making total annual PAYE/PRSI payments of up to €28,800 are eligible to make their payments on a 3 monthly basis;
- Businesses making total annual RCT payments of up to €28,800 are eligible to file RCT returns and make payments on a 3 monthly basis

D2 Why must Boards use ROS to file our returns?

Revenue's Online Service (ROS) is the method by which Revenue is delivering its interactive customer services electronically to the customer. It is an internet facility which provides Boards with a quick and secure facility to pay tax liabilities, file tax returns, access your tax details and claim repayments. The ROS facilities are available 24 hours a day, 7 days a week, 365 days a year. You can benefit from an extension to existing deadlines for paying tax and filing returns where you both pay and file using ROS.

Mandatory electronic payments and filing, using Revenue's Online Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business.

A new electronic **RCT** system was introduced on 1 January 2012. All principal contractors, which includes boards of management, are now obliged to engage electronically with Revenue through ROS and should

- Notify Revenue of all relevant contracts online
- Notify Revenue of all payments under relevant contracts online
- Submit monthly/quarterly returns online
- Make payments of RCT deducted online

Since 1 June 2012 all VAT registered persons are required to pay and file returns electronically. This applies to all tax returns, including VAT.

D3 How do Boards amend a payment on Deduction Summary?

Details on amending the Deduction Summary are available on the Revenue website here: www.revenue.ie/en/tax/rct/checking-your-summary.pdf

D4 How do Boards complete a VAT 3?

Since 1 June 2012 all VAT registered persons are required to pay and file returns electronically. There are 4 stages involved in the filing of a VAT return. These are:

- Select the required period and enter the requisite data on the form, alternatively upload the file created offline
- Complete the payment detail instructions to debit your bank account with the amount to be paid
- Sign the return with your digital certificate and submit it to ROS
- Receive an acknowledgment from ROS that the return has been filed.

Each of these stages is carried out on separate screens. Having completed your entries on a screen you then proceed to the next screen.

There is a time line displayed on the top right hand side of each of the filing screens which indicates your current stage within the filing procedure.

D5 When should the RCT and VAT payment be paid to revenue?

Customers who **pay and file** through ROS are entitled to an extended due date of the 23rd of the due month. As Boards are covered by the Mandatory eFiling provisions, they must pay and file through ROS.

The due date is extended to the 23rd of the due month provided the return is filed and any tax outstanding paid by that date. For **RCT**, the Deduction Summary is deemed to be a filed return on the due date. Therefore the principal contractor must ensure the full tax is paid on or before the due date.

For **VAT** the principal contractor must ensure the return is filed and the full tax is paid on or before the due date.

D6 Can Schools claim back VAT suffered on goods and services?

Public bodies are generally not entitled to deductibility for VAT incurred; therefore the "VAT on Purchases" figure will be NIL. The VAT payable to Revenue will be the full amount of the VAT arising on the construction services.

D7 How exactly do you pay electronically? Can taxes be paid from a school's bank account?

The following payment methods are permitted when making a payment in ROS:

- ROS Debit Instruction (RDI).
- Laser Card.
- Debit Card.

More information on these payment methods is available on our website at <http://www.revenue.ie/en/online/ros/mandatory-e-filing.html>

D8 Do Schools have to complete a Return of Trading Details Form at end of the year?

The Return of Trading Details form must be completed by all traders registered for VAT.

The VAT RTD must be filed once a year. If Revenue's records indicate that a VAT RTD is due for a period for which you are filing a VAT3 you will be automatically brought to a VAT RTD input screen before proceeding to the Bank Details stage of the filing process. You can then make the appropriate entries in each of the fields displayed.

There is a Help feature available from the top left hand corner of this screen which gives detailed Help text on each of the data entry items. You can scroll through the Help screen to arrive at the required Help text.