

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).

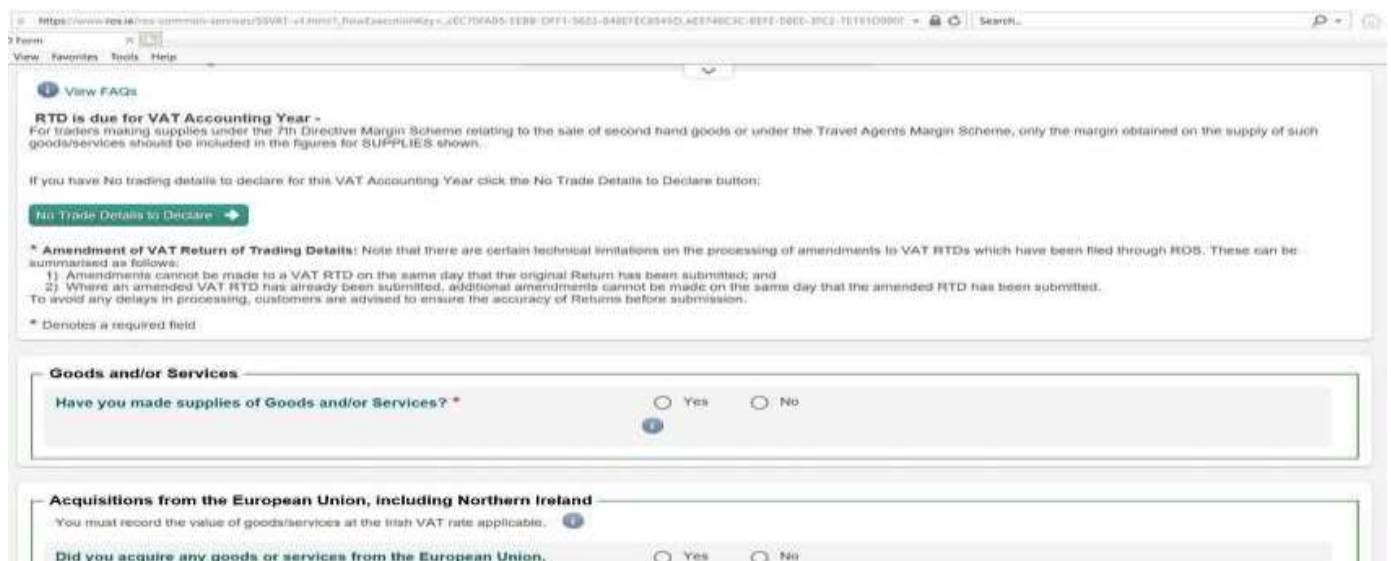
Webinar/Video

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 interface for the VAT RTD form. It includes a 'View FAQs' link, a heading 'RTD is due for VAT Accounting Year -', and instructions for traders. A green button labeled 'No Trade Details to Declare' is visible. Below this, there are two sections: 'Goods and/or Services' with a question 'Have you made supplies of Goods and/or Services?' and radio buttons for 'Yes' and 'No'; and 'Acquisitions from the European Union, including Northern Ireland' with a question 'Did you acquire any goods or services from the European Union,' and 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

**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*

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 P1, 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		E5
0% Exp		D4
0% Home		D1
4.8%		C5
9%		B05
13.5%	ACS	
5.0%	B5	
23%	P1	
Total		Z1

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

Click

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

Click

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

Click

Screenshot 4:

If you have NOT paid VAT this year you MUST tick the box as in the screenshot below:

The screenshot shows a web form for VAT declaration. At the top, there is a button labeled "No Trade Details to Declare" with a right-pointing arrow, which is circled in red. Below this, there are three sections, each with a question and radio button options for "Yes" and "No".

- Goods and/or Services:** "Have you made supplies of Goods and/or Services? *". The "No" option is selected.
- Acquisitions from the European Union, including Northern Ireland:** "Did you acquire any goods or services from the European Union, including Northern Ireland? *". The "No" option is selected.
- Goods or Services Purchased for Resale (Irish or Intra-EU acquisitions & Non-EU Imports):** "Did you purchase Goods/Services for resale? *". The "No" option is selected.

Each section includes a small blue information icon (i) and an asterisk (*) indicating a required field. A "Defer" button is also visible in the top left area of the form.

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
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26th August 2024

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 Ioncaim trí moChursáí chun e a athrú.

Má bhí tionscadal tógála nó deisithe ar bun agat i gcaitheamh na bliana, b'fhéidir gur íoc tú CBL. Murar íoc tú CBL, beidh ort tuairisceán '0' ar shonraí trádála a chur isteach fós féin. Caithfear an tuairisceán ar shonraí trádála (RTD) a chur isteach trí Sheirbhís ar Líne na gCoimisinéirí Ioncaim (ROS).

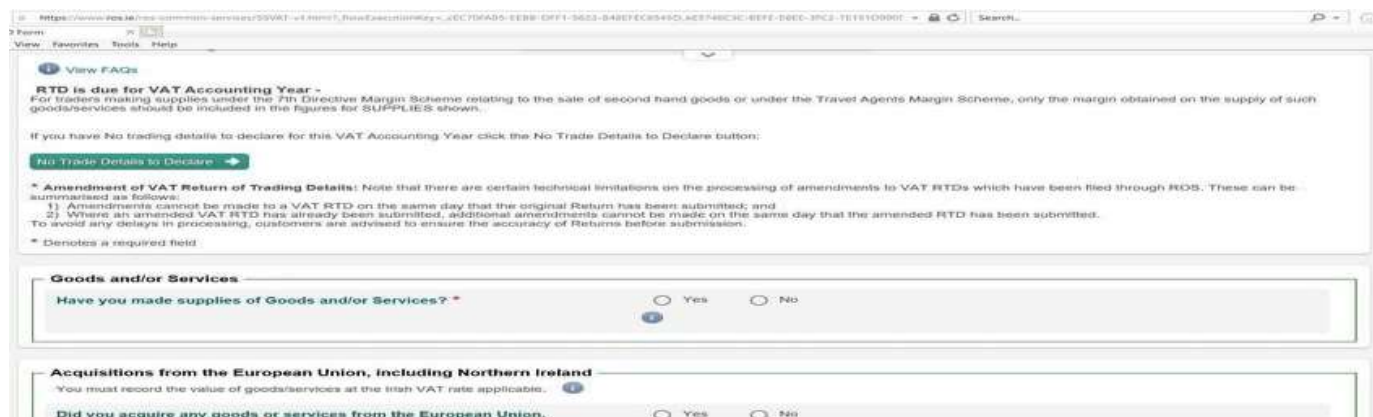
Seimineár Gréasáin/Físeán

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 hiafraítear díot ar chuir tú earraí/seirbhísí ar fáil.

Gabháil scáileáin 1: An fhoirm VAT RTD ar ROS



The screenshot shows a web browser window displaying the VAT RTD form on the ROS (Revenue Online Service) website. The page title is "RTD is due for VAT Accounting Year". The form includes a section for "Goods and/or Services" with a question: "Have you made supplies of Goods and/or Services?" and radio buttons for "Yes" and "No". Below this is a section for "Acquisitions from the European Union, including Northern Ireland" with a question: "Did you acquire any goods or services from the European Union,..." and radio buttons for "Yes" and "No".

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

**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

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 sonrasc (roimh CBL) ag 13.5%, de réir mar a ríomhtar sa tábla achomair thuas. Beidh tromlach na sonrasc ar an ráta sin
- Sa bhosca P1, cuir isteach iomlán na sonrasc (roimh CBL) ag 23%, de réir mar a ríomhtar sa tábla achomair thuas.

€ Values Excluding VAT	
Exempt	E3
0% Exp	D4
0% Home	D1
4.8%	C5
9%	B05
13.5%	ACS
5.0%	B5
23%	P1
Total	Z1

Gabháil scáileáin 3: Clliceáil ar ‘Níl’ sna codanna eile go léir den fhoirm VAT RTD

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

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.

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An 26 Lúnasa 2024