



ROS enabled customers should register for the Defective Concrete Products Levy via ROS. This form is for myAccount customers only.

DEFECTIVE CONCRETE PRODUCTS LEVY (DCPL) RETURN and DECLARATION

Full Name [text box]

Personal Public Services Number (PPSN) [grid]

Accounting Period (See Note 1) From [DDMMYYYY] To [DDMMYYYY]

Is this an Amended Return for this Accounting Period? Yes [] No []

(a) Total Open Market Value of Concrete Products Supplied in Period subject to DCPL (See Note 2) € [text box]

(b) DCPL Payable (See Note 3) € [text box]

DECLARATION

I declare that, to the best of my knowledge and belief, this form contains a correct and complete return, in accordance with the provisions of Part 18E of the Taxes Consolidation Act 1997, of the –
(a) sum of the open market values, on the supply dates, of concrete products supplied during the accounting period to which this form relates, and
(b) the amount of the DCPL due for that accounting period.
I declare the liability to be my self-assessment to the Defective Concrete Products Levy for the accounting period to which this form relates.
By checking this box, I declare that the details provided in this form are true and accurate []
Signed [text box]
Date [DDMMYYYY]

Filing Returns and Making Payments for DCPL for Non-ROS Customers

Non-ROS registered individuals can make online DCPL1 returns through myEnquiries, which is available via **myAccount**, by submitting a scanned copy of the completed and signed Form DCPL1. DCPL payments for non-ROS registered suppliers can be made via **myAccount**. Further information on how to make an online payment is available on the **myAccount** guide section at <https://www.revenue.ie/en/online-services/support/help-guides/myaccount/payments.aspx>

MyEnquiries, is an online facility, which allows customers to securely send and receive correspondence to and from Revenue instead of using unsecured email. Further information on MyEnquiries can be viewed on the Revenue website <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>

Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure. Customers who choose to use this channel are deemed to have accepted any risk involved.

PLEASE NOTE

Late payment of the DCPL carries an interest charge, as provided by section 531AAM of the Taxes Consolidation Act 1997. Taxpayers are advised to allow sufficient time - at least three working days - for payment to reach Revenue by the due date.

Failure to pay the DCPL, or failure to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under section 1002 of the Taxes Consolidation Act 1997.

Instruction notes for completing this form

Note 1: The initial Accounting Period for DCPL is 1 September 2023 to 31 December 2023. Thereafter a period of six months applies, the first period beginning on 1 January 2024.

Note 2: This is the total open market value, at the time of supply, of the following products that the DCPL applies to:

- a. Aggregate concrete masonry units (Dense and lightweight aggregates) as specified in European Standards EN 771-3:2011+A1:2015¹
- b. Autoclaved aerated concrete masonry units as specified in European Standards EN 771-4:2011+A1:2015¹
- c. Concrete that is ready to pour and which is liable to VAT at the rate of 13.5%²

1. Schedule 36, Types and Standards of Concrete Product for the Purposes of Part 18E, of the Taxes Consolidation Act 1997

2. Paragraph 16(1) of Part 4 of Schedule 3 to the Value-Added Tax Consolidation Act 2010

Note 3: The amount of the DCPL to be charged in respect of the first supply of liable concrete product(s) shall be 5 per cent of the open market value of the liable concrete product(s) on the supply date.

Note 4: All records in relation to this return must be kept for 6 years. They may be kept in electronic form, provided that they can be produced as required in printed form.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.