

## Defective Concrete Products Levy

### Part 18E-00-01

This document should be read in conjunction with Part 18E and Schedule 36 of the Taxes Consolidation Act 1997

Document updated October 2023

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## 1 Introduction

The purpose of this manual is to provide an overview of the Defective Concrete Products Levy (DCPL). The DCPL was introduced by section 99 Finance Act 2022 which inserted Part 18E and Schedule 36 into the Taxes Consolidation Act 1997 (TCA 1997).

The DCPL applies to the 'first supply' of certain concrete products on or after 1 September 2023. The levy is chargeable on the open market value of the concrete products that are within the scope of the levy, on the date of their first supply. The DCPL does not apply on any second or subsequent supplies of a concrete product within scope, where a previous chargeable supply of that product was made.

The person who makes a first supply of a concrete product which is within scope of the levy is the chargeable person in respect of the levy. The levy operates on a self-assessment basis and a chargeable person will be accountable for and liable to pay the levy and to submit returns to Revenue on a bi-annual basis.

The levy has been placed under the care and management of Revenue.

## 2 Overview of the Levy

### 2.1 What is the defective concrete products levy

The DCPL is a levy that arises on the first supply of certain concrete products. The levy is calculated at 5% of the open market value of liable concrete products on the date of their first supply.

### 2.2 What products are within the scope of the levy

The levy applies to two types of concrete products which are required to comply with certain Harmonised European Standard as referenced in the [Official Journal of the European Union \(or any adopted national version of such Harmonised European Standard\)](#)<sup>1</sup> and ready to pour concrete which may be liable to the reduced VAT rate of 13.5%.

Section 531AAG TCA 1997 defines the concrete products within the scope of the levy and Schedule 36 TCA 1997 provides additional detail.

The following products come within the scope of the levy:

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<sup>1</sup> OJ No. L88, 4.4.2011, p.5

- (a) products, containing concrete, that are required to comply with the following [EU Harmonised Standards \(or adapted national version of such Harmonised Standard\)](#)<sup>2</sup>, as set out in Schedule 36 to the TCA 1997 -
- EN 771-3:2011+A1:2015 Specification for masonry units - Part 3: Aggregate concrete masonry units (Dense and lightweight aggregates), and
  - EN 771-4:2011+A1:2015 Specification for masonry units - Part 4: Autoclaved aerated concrete masonry units,

and

- (b) ready to pour concrete which may be chargeable to Value Added Tax at the rate of 13.5% under paragraph 16(1) of Part 4 of Schedule 3 of the Value Added Tax Consolidation Act 2010.

Concrete is defined in section 531AAG TCA 1997 as “material formed by mixing cement, coarse and fine aggregate and water, with, or without the incorporation of admixtures, additions or fibres, which develops its properties by hydration”.

The European Standard EN 771-4:2011+A1:2015 specifies the characteristics and performance requirements of autoclaved aerated concrete masonry units. The standard provides that fine aggregate may be utilised in the manufacture of the units. The definition of concrete for the purposes of the DCPL provides that coarse *and* fine aggregate should be included in a product within scope of the DCPL. Where autoclaved aerated concrete masonry units are manufactured to the European Standard EN 771-4:2011+A1:2015, the units are not currently within scope of the DCPL.

Finance (No.2) Bill 2023 contains a proposed amendment to the definition of concrete for the purposes of the DCPL. The proposed amended definition provides that fine or coarse aggregate, or a combination of both, may be used in the production of concrete. Should the amendment pass through the Houses of the Oireachtas and become law it will come into effect on the date of passing of the Finance Act.

### 2.3 When is the levy chargeable?

A chargeable person, for the purposes of the DCPL, is a person<sup>3</sup>, who makes a first supply of a concrete product within scope of the levy.

The first supply of a concrete product is defined in section 531AAG TCA 1997 as meaning a chargeable supply of a concrete product where a previous chargeable supply of that concrete product has not occurred.

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<sup>2</sup> OJ No. L88, 4.4.2011, p.5

<sup>3</sup> Section 18 of Part 4 of the Interpretation Act 2005 defines a “person” as including “...a body corporate (whether a corporation aggregate or a corporation sole) and an unincorporated body of persons, as well as an individual...”.

To determine what is a chargeable supply, consideration should also be given to the definition of “supply”. “Chargeable supply” and “supply” are both defined in section 531AAG TCA 1997.

A chargeable supply arises when a concrete product, within the scope of the levy, is-

- (a) sold or otherwise transferred, within the State or outside of the State, by a person in the course of any business carried on in the State by the person. This would include the sale or transfer of the product to a person outside of the State;
- (b) assigned for use in a business other than as set out in paragraph (a) by a person in the State; or
- (c) used by a person for private or business use in the State. This would include concrete products which are sourced from outside the State.

The levy arises on the first chargeable supply of the concrete product and does not arise on any second or subsequent supplies.

**Example 1- Manufacture of concrete masonry units**

ABC Ltd carries on a business in the State which involves the manufacturing of aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to the product).

On 10 September 2023 ABC Ltd sells 10,000 units of newly manufactured product to XYZ Ltd who is a retailer in the State. ABC Ltd has made the first supply of a concrete product within scope of the levy in the course of a business carried on by ABC Ltd in the State, therefore the DCPL applies to this supply.

XYZ Ltd begins selling these units to customers on 11 September 2023. The DCPL does not apply to these sales as they are considered to be a second supply.

**Example 2 – Manufacture of ready to pour concrete**

Red Ltd carries on a business in the State which involves the manufacturing of ready to pour concrete that is liable to the reduced VAT rate of 13.5%.

On 1 October 2023 Red Ltd sells 50 tonnes of newly manufactured product to Blue Ltd who is a construction company operating outside the State. Red Ltd has made a first supply of a concrete product within scope of the levy in the course of a business carried on by Red Ltd in the State, therefore Red Ltd is a chargeable person and the DCPL applies to this supply.

**Example 3 – Supply to a subsidiary**

Venus Ltd carries on a business in the State which involves the manufacturing of aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to this product).

On 10 October Venus Ltd assigned 10,000 units of newly manufactured product to Mars Ltd who operates a concrete product retail business, Mars Ltd is a subsidiary of Venus Ltd. Venus Ltd has made a first supply of a concrete product within scope of the levy for use in a business carried on by Mars Ltd, therefore Venus Ltd is a chargeable person and the DCPL applies to this supply.

**Example 4 – Supply from outside the State to a business within the State**

XYZ Ltd is a retailer in the State. On 30 October 2023 XYZ Ltd purchases aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to the product therefore it is within scope of the levy) from Blue Ltd. Blue Ltd is a manufacturer of this product outside the State.

XYZ Ltd receives the purchased product on 10 November 2023. On 11 November 2023 XYZ Ltd begins selling the purchased product to customers. As XYZ Ltd is using the product purchased from outside the State in its business, the DCPL applies to these sales as they are considered to be the first supply for the purpose of the levy and XYZ Ltd is a chargeable person.

**Example 5 – Supply from outside the State to an individual within the State**

Paula is building a private residence. On 1 September 2023 Paula purchased 500 units of aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to this product therefore it is within scope of the levy) from a manufacturer in Northern Ireland. The units are delivered into the State.

On 1 October 2023 Paula used the units in the construction of her private residence. As Paula has used the units in a private capacity within the State a chargeable supply has arisen as no previous first supply in the State has occurred. Paula's use of the units on 1 October 2023 is the first supply for the purposes of the DCPL and therefore Paula is a chargeable person, and the levy applies.



**Example 6 – Supply of products manufactured from ready to pour concrete**

123 Ltd manufactures garden patio slabs. The garden patio slabs are not a concrete product within scope of the DCPL however they are manufactured using ready to pour concrete which is a product within scope of the DCPL. 123 Ltd purchases ready to pour concrete from ABC Ltd to manufacture these slabs.

ABC Ltd has made a first supply of a concrete product within scope of the levy, ABC Ltd is a chargeable person for the purposes of the DCPL.

ABC Ltd issues an invoice to 123 Ltd as follows:

Ready to pour concrete	€10,000
DCPL 5% (€10,000 @ 5%)	<u>€500</u>
<b>Total taxable amount</b>	<b>€10,500</b>
VAT @ 13.5% (€10,500 @ 13.5%)	<u>€1,417.50</u>
<b>Total amount due</b>	<b><u>€11,917.50</u></b>

123 Ltd is not within scope of the DCPL for the sale of the garden patio slabs.

123 Ltd issues an invoice to a customer as follows:

10 bundles of garden patio slabs	€20,000
VAT @ 23% (€20,000 @ 23%)	<u>€4,600</u>
<b>Total amount due</b>	<b>€24,600</b>

**Example 7 – Business use of concrete products**

Concrete Ltd manufactures garden patio slabs and manufactures ready to pour concrete.

Concrete Ltd utilises ready to pour concrete manufactured at its plant in the manufacture of the garden patio slabs.

Concrete Ltd has made a first supply of a concrete product within scope of the levy, therefore Concrete Ltd is a chargeable person for the purposes of the DCPL.

Concrete Ltd is required to create a record as follows:

Ready to pour concrete market value	€30,000
DCPL 5% (€30,000 @ 5%)	€1,500

Section 531AAQ(3) TCA 1997 contains an anti-avoidance measure in respect of first supplies of concrete products within scope of the levy between connected persons. The measure applies where connected persons enter into any arrangement(s) with the main purpose of making a first supply before 1 September 2023 in order to avoid the application of the DCPL. Where such arrangement(s) are entered into, they shall be regarded as not having taken place for the purpose of the application of the DCPL.

See [section 3.1](#) on how to register for the DCPL and [section 3.2](#) for the documents and records that are required to be created and issued on each first supply of concrete products within scope of the levy.

## 2.4 Computation of the levy

The levy is chargeable at the rate of 5% on the VAT exclusive open market value of concrete products, within the scope of the levy, on the date of their first supply.

The levy is chargeable on the open market value of the concrete product only. Ancillary costs such as delivery and haulage are not within the scope of the levy. Where a chargeable person charges a sale price inclusive of delivery or another associated service, the chargeable person should apply the levy to the element of the sales price for the concrete products within scope only.

### Example 8 – Calculation of levy – Business to business

The details are the same as Example 1. ABC Ltd charges XYZ Ltd €6,000 for the 10,000 units of aggregate concrete masonry units this is prior to charging delivery and haulage costs and applying VAT.

ABC Ltd's liability to the DCPL is calculated as follows: €6,000 x 5% = €300

ABC Ltd will apply VAT on €6,300 i.e., the cost of the units prior to the application of the DCPL plus the DCPL.

**Example 9 – Calculation of levy – Business to an individual**

ABC Ltd supplies ready to pour concrete to Joe Bloggs on 30 September 2023.

ABC Ltd is making a first supply of a concrete product within scope of the DCPL on or after 1 September 2023.

ABC Ltd issues a document to Joe Bloggs as follows:

Ready to pour concrete	€5,000
DCPL 5% (€5,000 @ 5%)	€250
<b>Total taxable amount</b>	<b>€5,250</b>
VAT @ 13.5% (€5,250 @ 13.5%)	€708.75
<b>Total amount due</b>	<b>€5,958.75</b>

**Example 10 – Calculation of levy – Business outside the State to an individual**

Joan Bloggs purchases £5,000 of ready to pour concrete from 456 Ltd in Co. Down on 30 September 2023, for the private use in the construction of footpaths and a driveway around her home in Co. Meath. Therefore, for the purposes of the levy, Joan Bloggs uses the ready to pour concrete, supplied from outside the State, for private use in the State.

Joan Bloggs is within scope of the DCPL as this is considered the first supply within the State, and Joan Bloggs is the chargeable person.

Joan Bloggs retains the invoice 456 Ltd issued and accounts for 5% DCPL on the market value of the invoice which was £5,000 stg. (Exchange rate on 30 September 2023 €1 is GBP £0.86706):

Ready to pour concrete (€5,000/0.86706)	€5,767
DCPL 5% (€5,767 @ 5%)	€288

Joan Bloggs retains the following books and records:

- Invoice from 456 Ltd, displaying the concrete product within charge,
- Delivery document from 456 Ltd,
- Record created under section 531AAH(4) displaying the DCPL levy.

## 3 Obligations of chargeable persons

### 3.1 Obligation to register

Prior to making a first supply of a concrete product within scope of the levy on or after 1 September 2023 every chargeable person is required to register with Revenue, as a chargeable person for the purposes of the levy. This obligation to register is set out in section 531AAJ TCA 1997.

In order to register, chargeable persons are required to supply Revenue with the following information:

- their name
- their tax reference number
- their business address where relevant

When a chargeable person ceases to be a chargeable person, they should notify Revenue stating the date of cessation.

Revenue will maintain a register of all chargeable persons.

For details on how to register for the DCPL, cease a DCPL registration and how to re-register for the DCPL please refer to:

- [Appendix I](#) for ROS enabled customers,
- [Appendix II](#) for agents managing their client's obligations, and
- [Appendix III](#) for myAccount customers.

### 3.2 Documents and records

#### 3.2.1 Documents and records to issue on the first supply of a concrete product

When a chargeable person makes a first supply of a concrete product that is within the scope of the levy, they are required to issue documentation or create and retain records in relation to that supply.

Where the supply relates to the transfer of ownership by agreement or sale (paragraph (a) in [section 2.3](#) above), section 531AAH(3) TCA 1997 provides that a document should be issued by electronic or other means to the person to whom the supply was made stating -

- (a) the amount of levy that has arisen and been charged on the supply of the product,
- (b) the supply date of the product, and
- (c) the name of the chargeable person.

Where the supply comes within paragraphs (b) and (c) of [section 2.3](#) above, section 531AAH(4) TCA 1997 provides that the chargeable person shall create and retain a record by electronic or other means stating -

- (a) the amount of levy that has arisen and been charged on the supply of the product, and
- (b) the supply date of the product.

### 3.2.2 Obligation to keep certain records<sup>4</sup>

Chargeable persons must keep full and accurate records relating to all first supplies of concrete products made during an accounting period in order to ensure that true and accurate returns can be made.

The records that are required to be retained should include, but are not limited to, books, accounts documents and other data maintained either manually or electronically relating to the following –

- a) each supply of concrete products during an accounting period, including;
  - invoices, delivery and purchase records,
  - specific concrete products information which will enable the identification of the type of concrete products, and
  - documentation setting out the open market value of the products on the supply date.
- b) the calculation of the liability to the levy and details of the levy payments made to Revenue, and
- c) copies of documentation issued or records created regarding the first supply of concrete products as required under sections 531AAH(3) and 531AAH(4) TCA 1997 (see [section 3.2](#) above).

In general, records must be retained for 6 years from the end of an accounting period in which a return has been submitted.

However, where the chargeable person is a company that is wound up the liquidator is required to retain all records for a period of 5 years from the date the company is wound up. Where a company is dissolved without the appointment of a liquidator, the directors are required to retain all records for a period for 5 years from the date the company is dissolved.

Where a chargeable person dies, the executor or administrator of the deceased's estate is required to retain all records in relation to the levy for a period of 5 years from the date of death of the deceased.

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<sup>4</sup> Section 531AAN TCA 1997 – Obligation to keep certain records.

### 3.3 Accounting period

The payment and filing obligations for chargeable persons, in relation to the DCPL, are based on the 'accounting period' for the levy which is defined in section 531AAG TCA 1997.

Accounting periods for the purposes of the DCPL are 6-monthly (bi-annual) periods, with the exception of the first accounting period.

The first accounting period for the levy is –

- 1 September 2023 to 31 December 2023

Subsequent accounting periods are 6-monthly (bi-annual) periods, for example -

- 1 January 2024 to 30 June 2024
- 1 July 2024 to 31 December 2024

### 3.4 Pay and file obligations

A chargeable person is required to submit a full return and pay any levy arising during an accounting period within 23 days of the end of the accounting period.<sup>5</sup>

For example –

- for an accounting period ending on the 30 June, the return and any payment due must be filed by the 23 July.
- for an accounting period ending on the 31 December, the return and any payment due must be filed by the 23 January of the following year.

The particulars that are required to be included on the return are –

- a) the sum of the open market values, on the supply date, of chargeable concrete products supplied during the accounting period, and
- b) the amount of levy due for the accounting period.

It should be noted that where no levy arises in an accounting period a chargeable person is still required to submit a return to Revenue as set out in section 531AAK(3) TCA 1997.

Where a chargeable person identifies that a submitted return contains an error or an omission, they are obliged to submit an amended return to correct the error or omission.

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<sup>5</sup> This TDM will be updated in due course to include details on the pay and file process for DCPL.

### 3.5 Tax Clearance

A Tax Clearance Certificate is confirmation from Revenue that a person's tax affairs are in order. If a chargeable person fails to meet their DCPL obligations their application for tax clearance may not be successful.

Further information on tax clearance is available in the [Tax Clearance](#) Tax and Duty Manual.

## 4 Valuation by Revenue of concrete products

Section 531AAP TCA 1997 sets out valuation procedures that are available to Revenue where Revenue is not satisfied with the open market value of a concrete product declared on a return or where no return has been made. Section 531AAP TCA 1997 provides that Revenue may ascertain the open market value of a concrete product in a manner that Revenue sees fit including appointing a suitable qualified person for this purpose.

## 5 Interest and Penalties

### 5.1 Interest on late payments

If a chargeable person does not pay the levy due on or before the due date (see [section 3.4](#) above), the unpaid levy attracts interest on a daily basis. Interest accrues from the date the levy payment is due until the amount is paid in full. The rate of interest that applies to unpaid DCPL is 0.0219% per day, or part of a day.

### 5.2 Penalties

Part 18E TCA 1997 sets out a number of penalties that a chargeable person may be liable for where they fail to meet certain obligations in respect of the levy. These penalties are set out below.

#### 5.2.1 Failure to issue documentation or create records

Where a chargeable person fails to issue documentation to the person that a first supply is made to, as required under section 531AAH(3) TCA 1997 or fails to create the record required under section 531AAH(4) TCA 1997, they shall be liable to a maximum penalty of €500 for each failure.

#### 5.2.2 Failure to apply the levy to concrete products

Where a chargeable person fails to charge the levy on the supply date, as required under section 531AAH(2) TCA 1997, they will be liable to pay the levy not charged and also liable to a maximum penalty of €4,000.

### 5.2.3 Failure to submit a return or filing a late return

Where a chargeable person, fails to submit a return containing the required details in relation to an accounting period as required under section 531AAK TCA 1997, they will be liable to a maximum penalty of €4,000.

### 5.2.4 Failure to keep certain records

Where a person who is required under section 531AAN TCA 1997 to retain records in relation to the levy and fails to meet their obligation, they will be liable to a maximum penalty of €3,000.

Furthermore, a failure to make a DCPL return required under section 531AAK TCA 1997, is included in Schedule 29 TCA 1997 which lists the sections to which sections 1052, 1054, 1077E and 1077F<sup>6</sup> TCA 1997 apply. These sections provide for penalties in relation to various Revenue offences.

## 6 Right of appeal

The DCPL operates on a self-assessment basis and existing provisions available to the Revenue Commissioners to address non-compliance also apply to the levy. These include provisions regarding the raising and amending of assessments by Revenue.

Where a Revenue officer raises an assessment or an amended assessment to tax on a person, the person can appeal that assessment or amended assessment to the Tax Appeals Commission (“TAC”)<sup>7</sup>. The appeal must be made within 30 days after the date of the notice of assessment or the amended assessment.

TAC is an independent body that adjudicates and determines disputes between Revenue and taxpayers in relation to taxes and duties dealt with by Revenue. There are detailed statutory provisions in Part 40A TCA 1997 setting out the procedures to be followed in respect of appeals made to the TAC<sup>8</sup>.

## 7 Contact

For questions relating to the administration of the DCPL by Revenue, please contact Revenue through MyEnquiries, our secure communications portal available on ROS and on MyAccount. Please quote the reference ‘DCPL’.

Some customers may be presented with an option to self-categorise their MyEnquiries query and if this option is available, please select:

- “Enquiry relates to” - Defective Concrete Products Levy, and
- “More specifically” - General query.

<sup>6</sup> Please see [Tax and Duty Manual Part 47-06-08](#) for more information.

<sup>7</sup> The TAC was established by the Finance (Tax Appeals) Act 2015. This Act, *inter alia*, contains provisions dealing with the appointment and functions of the Commission and the Appeal Commissioners.

<sup>8</sup> Further information is available on the Revenue website -

<https://www.revenue.ie/en/corporate/information-about-revenue/appeals/index.aspx>



## 8 Appendix I – ROS customer registration for the DPCL

This section details how ROS customers can register, cease registration and re-register for the DCPL. The following steps can only be completed once the customer is registered for ROS. If the customer is not registered for ROS, refer to [Appendix IV](#).

### 8.1 ROS customer registering for the DCPL

**Step 1** - Log into ROS and on the “My Services” tab, select “Manage Tax Registrations” in the “Other Services” section:

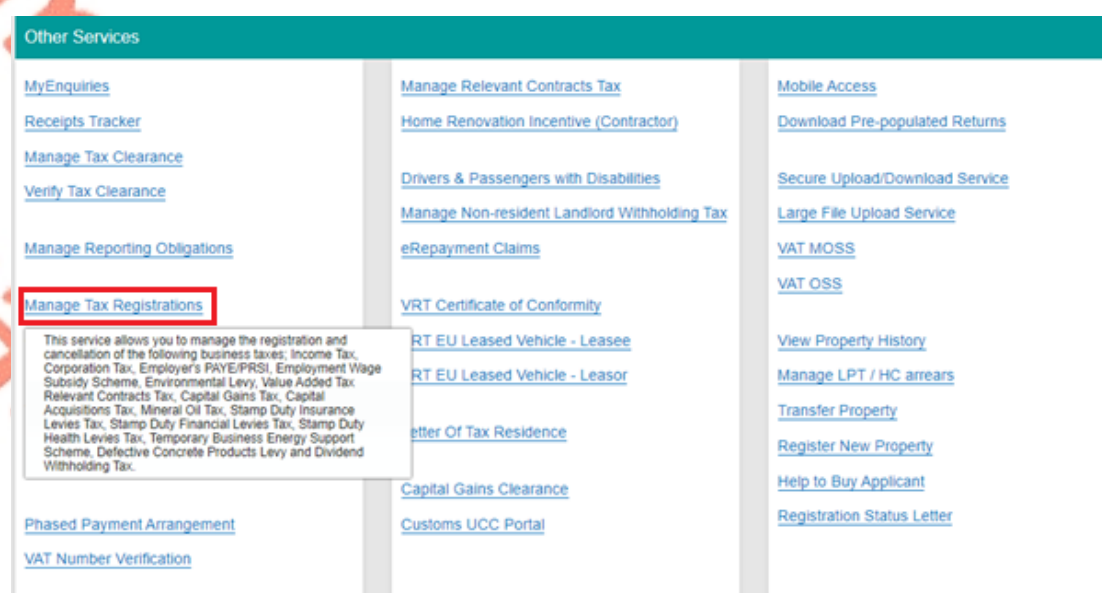


Figure 1: Manage Tax Registrations link on My Services tab in the Other Services section

**Step 2** - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL section and click “Register”:

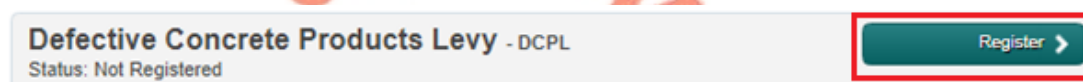


Figure 2: DCPL section of eRegistration screen

**Step 3** - The DCPL Registration screen appears. The date defaults to the current date and cannot be changed. To continue, click “Add To Your Requests”:

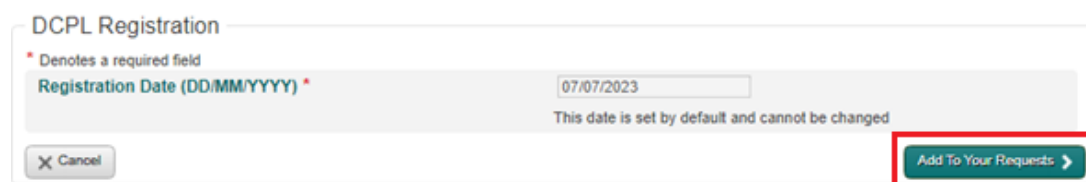
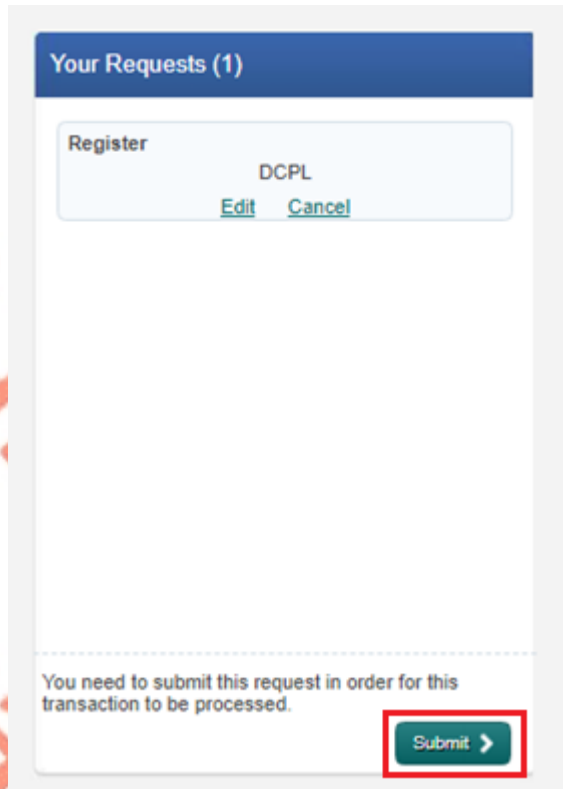


Figure 3: DCPL Registration screen

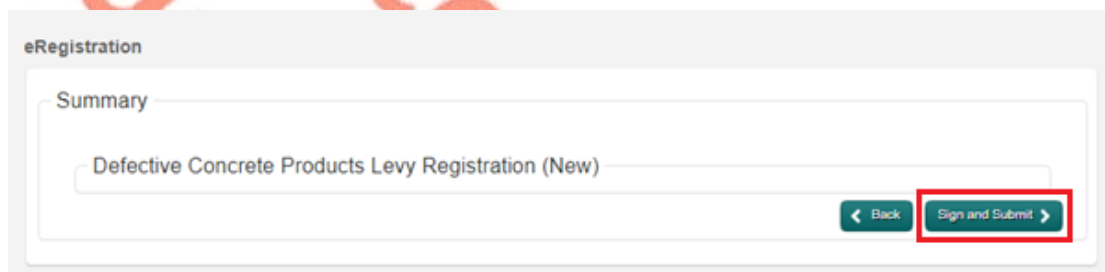
**Step 4** - The registration for the DCPL will be added to “Your Requests”. Click “Submit” to continue.



The screenshot shows a web interface titled "Your Requests (1)". Below the title is a box labeled "Register" containing the text "DCPL" and two links: "Edit" and "Cancel". At the bottom of the page, there is a message: "You need to submit this request in order for this transaction to be processed." and a green "Submit" button with a right-pointing arrow, which is highlighted with a red box.

Figure 4: Submit Registration Screen

Step 5 - Select "Sign and Submit" to continue:



The screenshot shows a web interface titled "eRegistration". Below the title is a "Summary" section containing the text "Defective Concrete Products Levy Registration (New)". At the bottom right of the summary box, there are two buttons: "Back" and "Sign and Submit" with a right-pointing arrow. The "Sign and Submit" button is highlighted with a red box.

Figure 5: Sign and Submit screen

Step 6 - On the Sign and Submit screen, enter the ROS certificate password, and click "Sign & Submit":



If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

The screenshot shows a 'Sign & Submit' form with a teal header. It contains a 'Certificate' field, a 'Help' link, an 'Enter Password' section with a 'Password' input field, and 'Sign & Submit' and 'Back' buttons. A progress bar at the bottom shows 0% completion.

Figure 6: Sign and Submit password screen

Step 7 - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may wish to print for their records. Click "OK".

The screenshot shows the 'ROS Acknowledgement' screen. It contains the following text:

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on the My Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number **4545964185E**

eRegistration summary:

Action	Status	Comments
Register Defective Concrete Products Levy	Success	

To return to My Services page click the OK button

An 'OK' button is highlighted with a red box.

Figure 7: ROS registration confirmation screen

Step 8 - The following notice will appear on the Revenue Record tab which the customer may wish to print for their records.

The screenshot shows a notice on the Revenue Record tab. It includes the following information:

Notice Number: 4545964185E      This is a notice of the Registration Submitted to Revenue Commissioners on 07/07/2023      Date Submitted: 07/07/2023

**eRegistration**

Defective Concrete Products Levy Registration (New)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Print >

Figure 8: Customer registration confirmation notice on Revenue Record tab

## 8.2 ROS customer ceasing registration for the DCPL

**Step 1** - Log into ROS and on the “My Services” tab, select “Manage Tax Registrations” in the “Other Services” section:

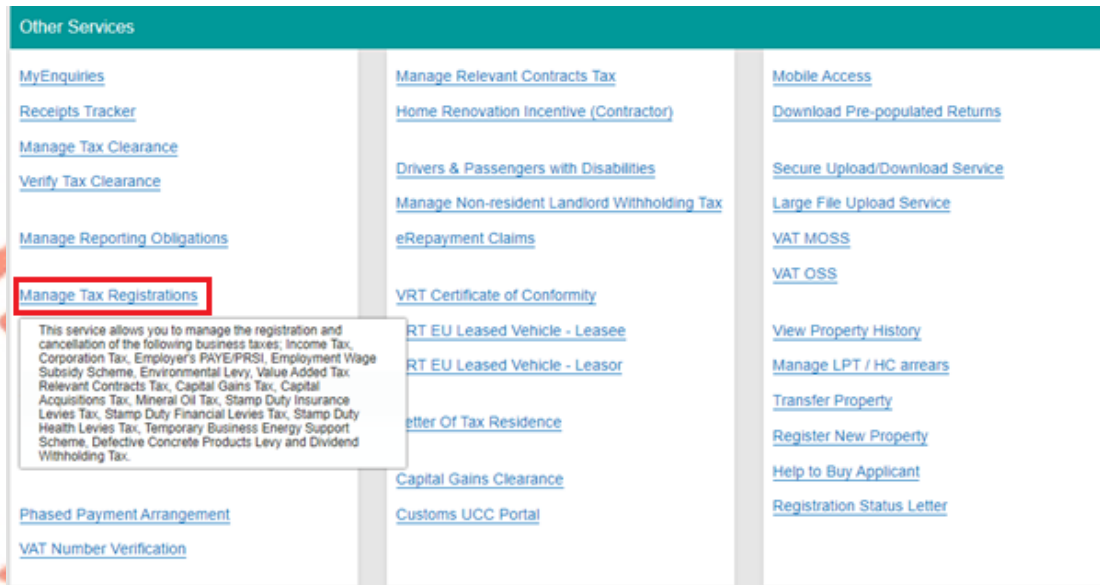


Figure 9: Manage Tax Registrations link on My Services tab in the Other Services section

**Step 2** - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL section and click “Cease Registration”:

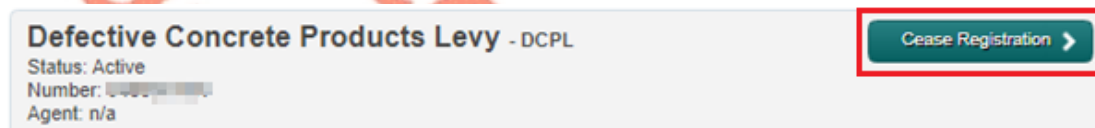


Figure 10: section of eRegistration screen

**Step 3** - The Cease Registration screen appears. The cessation will default to the current date and cannot be changed. Choose the relevant reason for ceasing the DCPL registration. To continue, click “Add To Your Requests”:

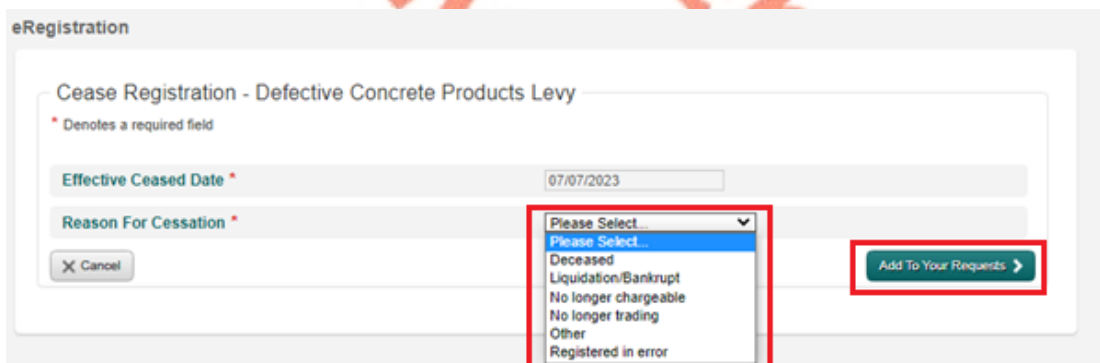
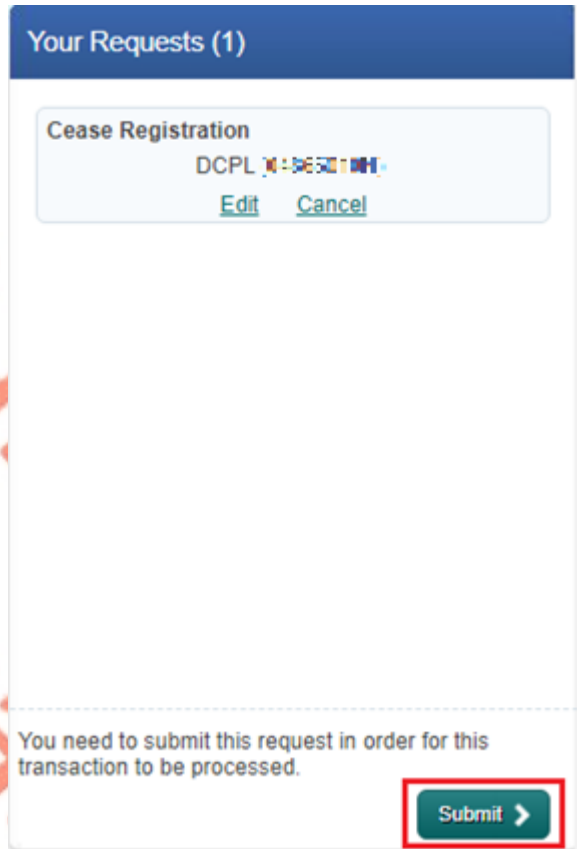


Figure 11: Cease Registration for DCPL screen

**Step 4** - The cessation of registration for the DCPL will be added to “Your Requests”. Click “Submit” to continue.



Your Requests (1)

**Cease Registration**  
DCPL

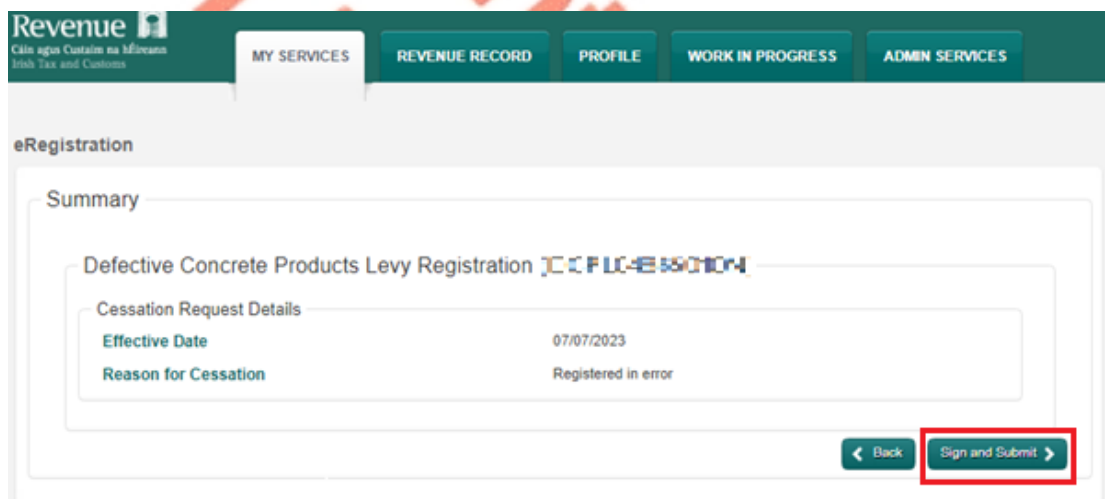
[Edit](#) [Cancel](#)

You need to submit this request in order for this transaction to be processed.

[Submit](#)

Figure 12: Submit Registration Screen

**Step 5** - A summary screen will be displayed. Click “Sign and Submit” to continue with ceasing the registration.



Revenue  
Cais agus Custaim na Míreana  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Summary

Defective Concrete Products Levy Registration

Cessation Request Details

Effective Date	07/07/2023
Reason for Cessation	Registered in error

[Back](#) [Sign and Submit](#)

Figure 13: DCPL Registration Summary screen

**Step 6** - On the Sign and Submit screen, enter the ROS certificate password, and click “Sign & Submit”:

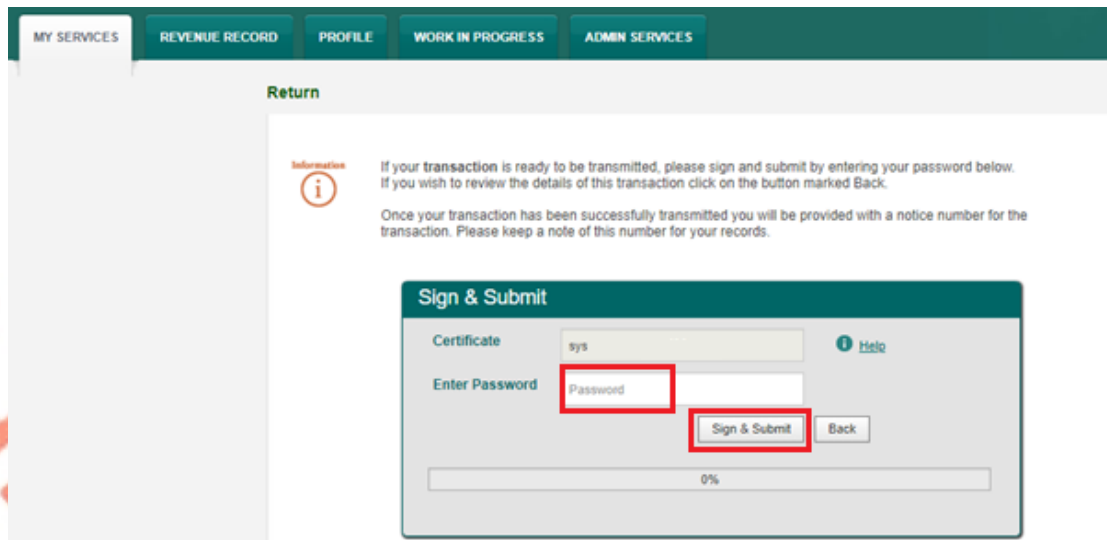


Figure 14: Sign and Submit password screen

**Step 7** - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may wish to print for their records. Click "OK".

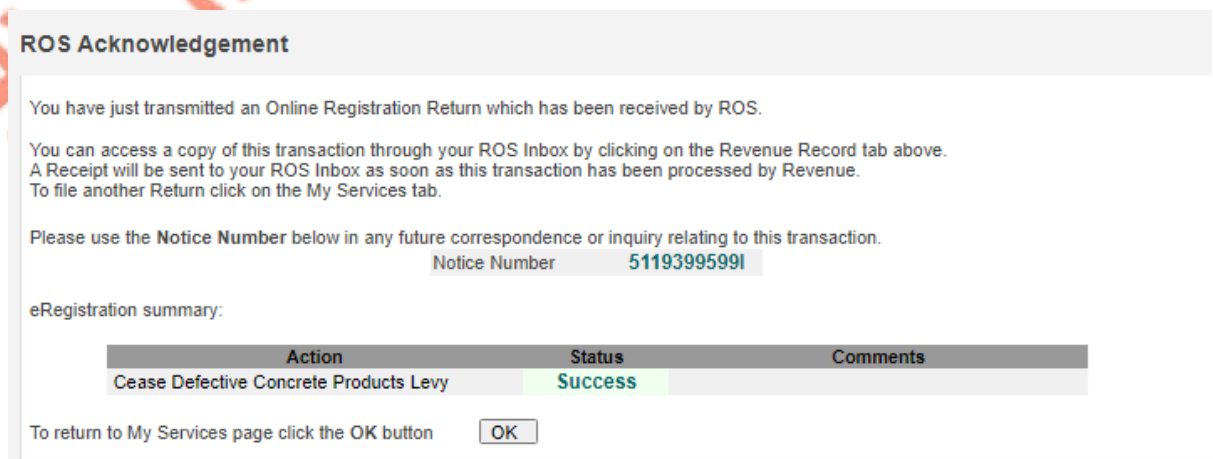


Figure 15: ROS registration confirmation screen

**Step 8** – The following notice will appear on the Revenue Record tab which the customer may wish to print for their records.

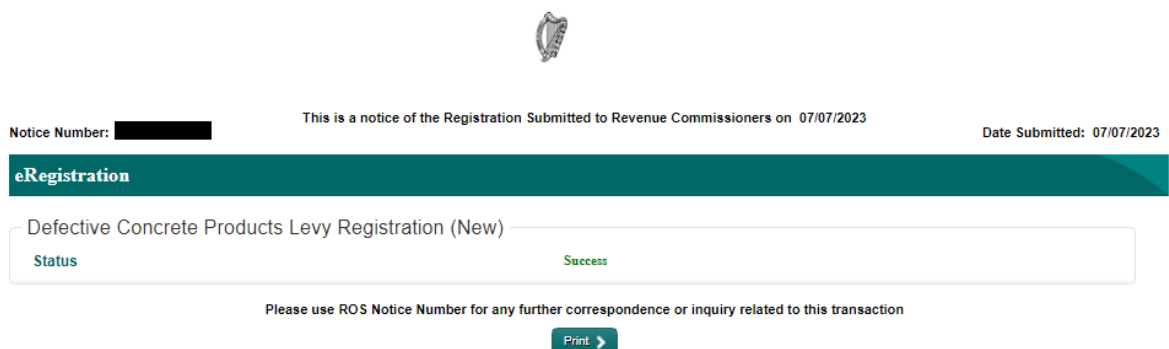


Figure 16: Customer registration confirmation notice on Revenue Record tab

### 8.3 ROS customer re-registering for the DCPL

**Step 1** - Log into ROS and on the “My Services” tab, select “Manage Tax Registrations” in the “Other Services” section:

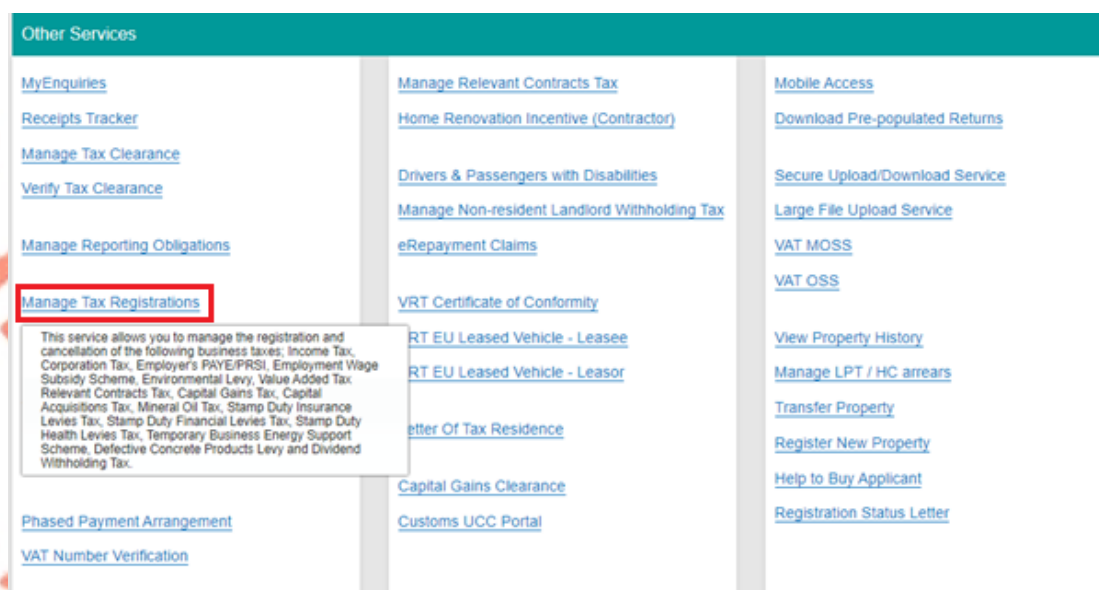


Figure 17: Manage Tax Registrations link on My Services tab in the Other Services section

**Step 2** - On the eRegistration screen scroll down to the Defective Concrete Products Levy – DCPL section. The “Re-Register” option will be available. Click on “Re-Register”:

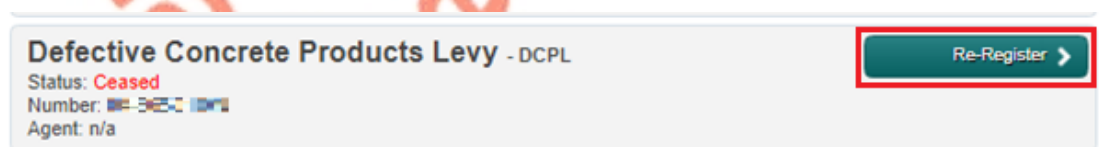


Figure 18: DCPL section of eRegistration screen

**Step 3** - The DCPL Re-Registration screen appears. The date defaults to the current date and cannot be changed. To continue, click “Add To Your Requests”:

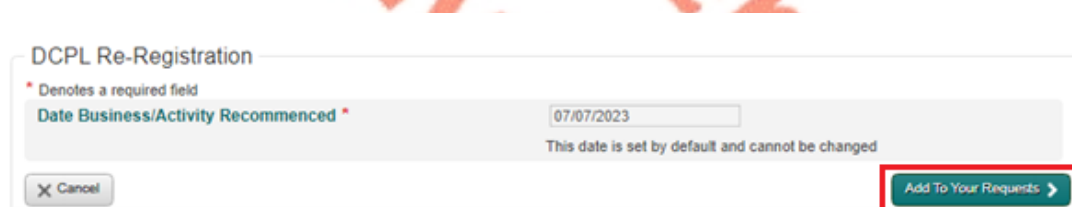


Figure 19: DCPL Registration screen

**Step 4** - The DCPL Re-registration will be added to “Your Requests”. Click “Submit” to continue.

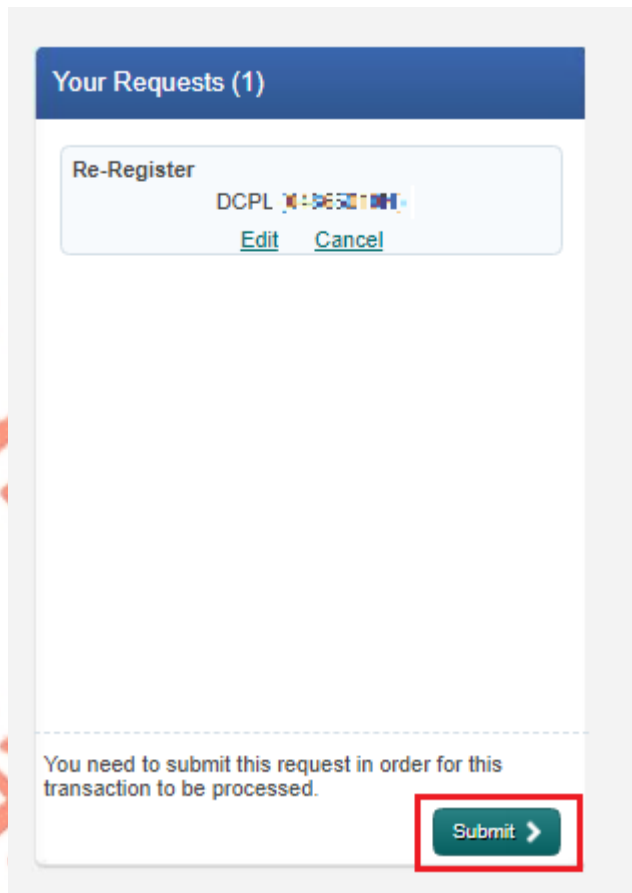


Figure 20: Submit Registration Screen

**Step 5** - A summary screen will be displayed. Click "Sign and Submit" to continue with the re-registration.

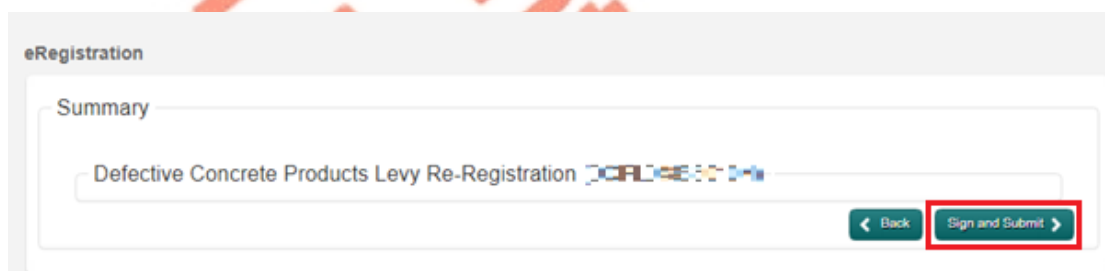



Figure 21: DCPL Registration Summary screen

**Step 6** - On the Sign and Submit screen, enter the ROS certificate password, and click "Sign & Submit":



**Information**  If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

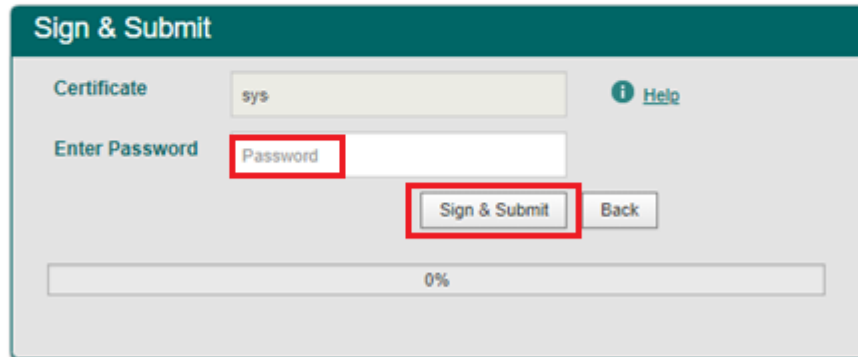
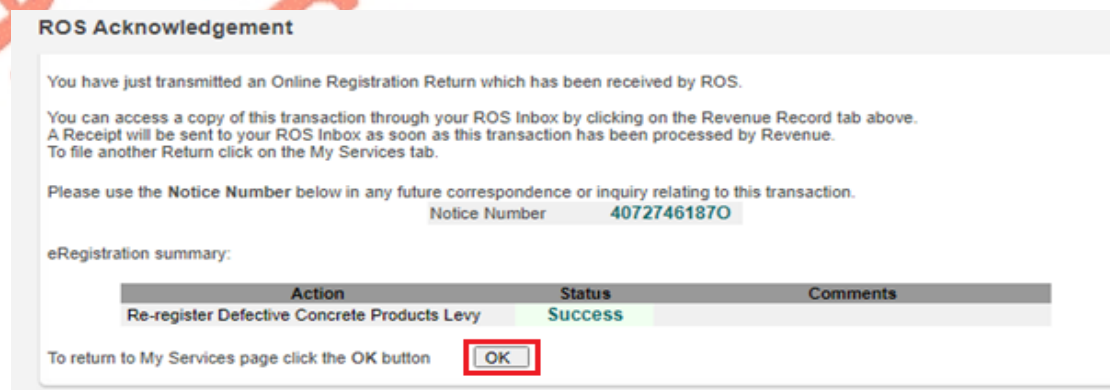


Figure 22: Sign and Submit password screen

**Step 7** - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may wish to print for their records. Click “OK”.



Action	Status	Comments
Re-register Defective Concrete Products Levy	Success	

Figure 23: ROS registration confirmation screen

**Step 8** - The following notice will appear on the Revenue Record tab which the customer may wish to print for their records.

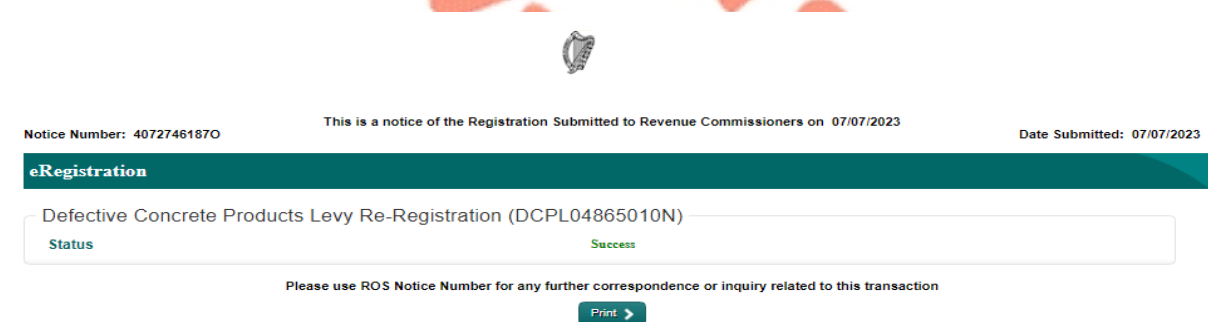


Figure 24: Customer registration confirmation notice on Revenue Record tab

## 9 Appendix II – Agent client registration for the DCPL

This section details how agents can register, cease registration and re-register their clients for the DCPL.

This section is only relevant where the user of the system is an agent.

If the customer is registered for ROS, please refer to [Appendix I](#).

If the customer is a myAccount user, please refer to [Appendix III](#).

### 9.1 Agent registering a client for the DCPL

**Step 1** - The agent must log into ROS. Under the “TAIN Services” tab, locate the customer using Client Search or Client List. The agent will be redirected to the “Client Services” tab for the relevant customer.

Figure 25: TAIN Services Screen

**Step 2** - On the “Client Services” tab select “Manage Tax Registrations” from the “Other Services” section.

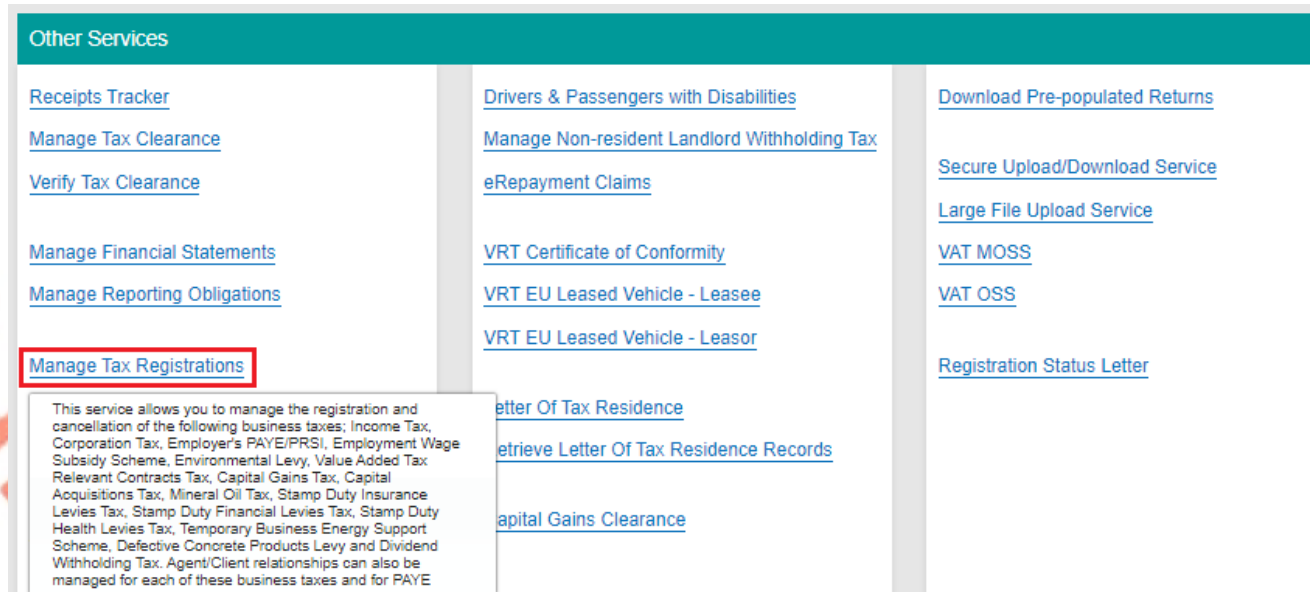


Figure 26: Manage Tax Registrations link on My Services tab in the Other Services section

**Step 3** - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL. Click on "Select Action":

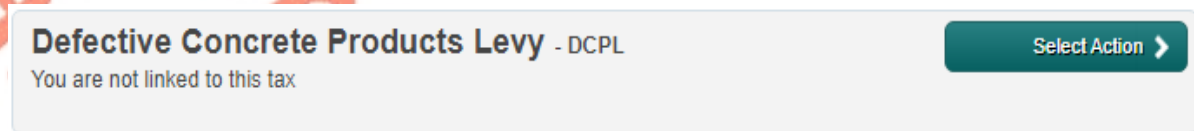


Figure 27: DCPL section of eRegistration screen

**Step 4** - To link the agent to the client for the DCPL tax head and register the customer, select "Add and link to a new registration".

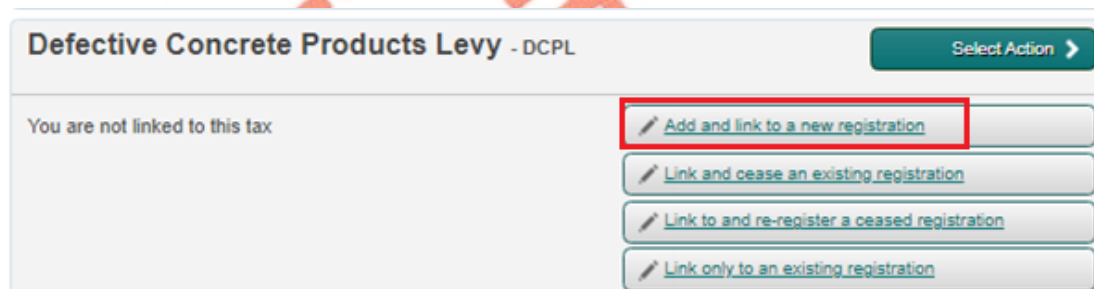
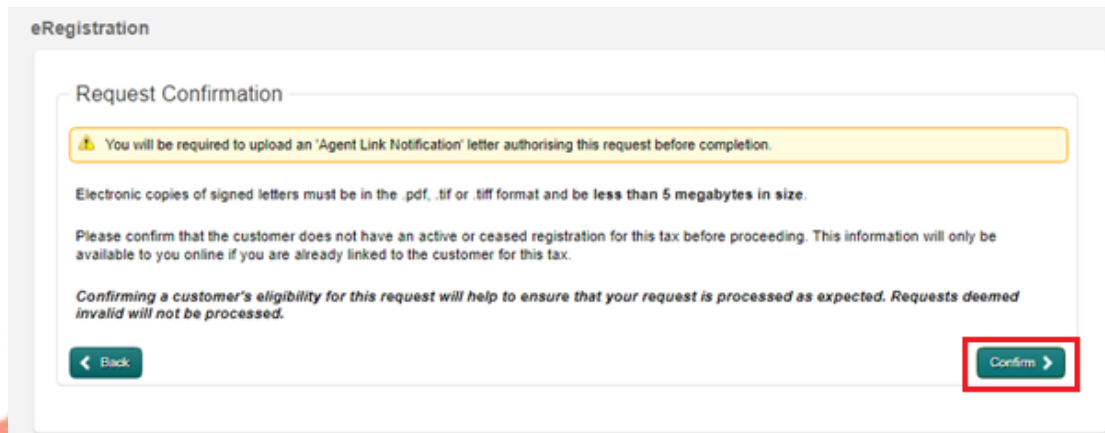


Figure 28: Agent DCPL registration screen

**Step 5** - The following screen will be displayed notifying the agent that they will be required to upload an "Agent Link Notification". This upload will be completed at a later step. Click "Confirm" to proceed".



eRegistration

### Request Confirmation

**⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.**

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

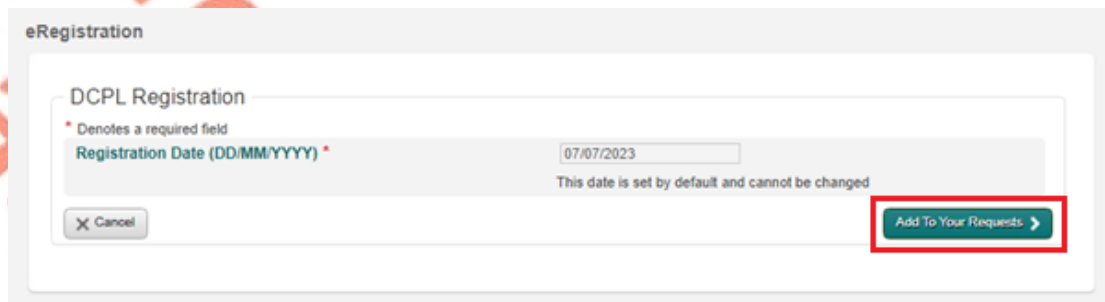
Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

*Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.*

[← Back](#) [Confirm →](#)

Figure 29: Agent Request Confirmation screen

**Step 6** - This leads to the following screen where the client can be registered for the DCPL. The screen defaults to the current date and cannot be changed. Clicking “Add To Your Requests” lists the DCPL for registration.



eRegistration

### DCPL Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

This date is set by default and cannot be changed

[X Cancel](#) [Add To Your Requests →](#)

Figure 30: Agent DCPL registration date screen

**Step 7** - Clicking Submit under “Your Requests” will lead the agent to the Summary screen.

Your Requests (1)

Register

DCPL

Edit Cancel

You need to submit this request in order for this transaction to be processed.

Submit >

Figure 31: Submit Registration Screen

**Step 8** – On the Summary screen the agent has the option of generating an Agent Link Notification customized for the client by selecting “Generate Client Consent Letter”. This letter will be generated in PDF format. A sample is below in Figure 33.

The agent may alternatively use the standard Agent Link Notification form available on the Revenue website - Agent Link Notification on Revenue.ie. Agents can register by entering “DCPL” in the “Other” input box.

Click “Next” to continue.

eRegistration

Summary

Defective Concrete Products Levy Registration (New)

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the “Generate Client Consent Letter” button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#)

Generate Client Consent Letter

Back Next

Figure 32: Summary Screen

Sample Agent Link Notification:

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

T confirms that **AGENT** is to act as the agent in respect of the following taxes.

Defective Concrete Products Levy Registration (New)	
Registration Date	07/07/2023

T understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed \_\_\_\_\_ (Agent) Date \_\_\_\_\_

Signed \_\_\_\_\_ (Client) Date \_\_\_\_\_

Figure 33: Sample generated Agent Link Notification Letter

**Step 9** - The TAIN Link Attachment screen allows a completed Agent Link Notification to be selected and uploaded by selecting “Choose file”, selecting the relevant file, checking the Defective Concrete Products Levy checkbox, and clicking “Next”:

**eRegistration**

**TAIN Link Attachment**

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File\*

Choose file approval\_for...0230707.pdf

Please indicate which tax heads the attachment is relevant to by checking the boxes.

Defective Concrete Products Levy

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 34: TAIN Link Upload screen

**Step 10** - Before submitting the document, the TAIN Link Attachment screen appears to allow a review of the file selected for upload. To submit the uploaded file, click “Sign and Submit”:

Figure 35: TAIN Link Attachment screen

**Step 11** - To complete the registration, enter the ROS password and click on “Sign and Submit”:

Figure 36: Sign and Submit password screen

**Step 12** - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may wish to print for their records. Click “OK”.

Action	Status	Comments
Register and Link Defective Concrete Products Levy	Success	

Figure 37: ROS registration confirmation screen

**Step 13** - The following notice will appear which the customer may wish to print for their records.

Notice Number: 5587633239U      This is a notice of the Registration Submitted to Revenue Commissioners on 07/07/2023      Date Submitted: 07/07/2023

**eRegistration**

Defective Concrete Products Levy Registration (New)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print](#)

Figure 38: Customer registration confirmation notice on Revenue Record tab

## 9.2 Agent ceasing a client's registration for the DCPL

**Step 1** - The agent must log into ROS. Under the "TAIN Services" tab, locate the customer using Client Search or Client List. Agent will be redirected to the "Client Services" tab for the relevant customer.

**Find Clients**

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.

**Client Search**

Search by registration number:

Tax Registrations    Reporting Obligations

Select a tax type...

Enter registration no.   [Search](#)

Search by name:

Enter surname   [Search](#)

**Your Client List**

You can access and export your full list of clients here.

[View Client List](#)   [Export Client List](#)

Or you can display all new clients from a certain date.

Enter date   [Display](#)

**Last 10 Clients Accessed**

- [Client Name]
- [Client Name]
- [Client Name]
- [Client Name]
- [Client Name]
- [Client Name]

Figure 39: TAIN Services Screen

**Step 2** - On the "Client Services" tab select "Manage Tax Registrations" from the "Other Services" section.



**Other Services**

- [Receipts Tracker](#)
- [Manage Tax Clearance](#)
- [Verify Tax Clearance](#)
- [Manage Financial Statements](#)
- [Manage Reporting Obligations](#)
- [Manage Tax Registrations](#)**

This service allows you to manage the registration and cancellation of the following business taxes; Income Tax, Corporation Tax, Employer's PAYE/PRSI, Employment Wage Subsidy Scheme, Environmental Levy, Value Added Tax, Relevant Contracts Tax, Capital Gains Tax, Capital Acquisitions Tax, Mineral Oil Tax, Stamp Duty Insurance Levies Tax, Stamp Duty Financial Levies Tax, Stamp Duty Health Levies Tax, Temporary Business Energy Support Scheme, Defective Concrete Products Levy and Dividend Withholding Tax. Agent/Client relationships can also be managed for each of these business taxes and for PAYE

- [Drivers & Passengers with Disabilities](#)
- [Manage Non-resident Landlord Withholding Tax](#)
- [eRepayment Claims](#)
- [VRT Certificate of Conformity](#)
- [VRT EU Leased Vehicle - Lessee](#)
- [VRT EU Leased Vehicle - Leasor](#)
- [Letter Of Tax Residence](#)
- [Retrieve Letter Of Tax Residence Records](#)
- [Capital Gains Clearance](#)

- [Download Pre-populated Returns](#)
- [Secure Upload/Download Service](#)
- [Large File Upload Service](#)
- [VAT MOSS](#)
- [VAT OSS](#)
- [Registration Status Letter](#)

Figure 40: Manage Tax Registrations link on My Services tab in the Other Services section

**Step 3** - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL. As the client is registered for the DCPL the “Cease Registration” option is available. Click on “Cease Registration” to continue.

**Defective Concrete Products Levy - DCPL**

Status: Active  
 Number: [Icons] -  
 You are linked to this tax

[Cease Registration >](#)

[Remove Agent Link](#)

Figure 41: DCPL section of eRegistration screen

**Step 4** - The Cease Registration screen appears. The cessation date will default to the current date and cannot be modified. A reason for the cessation is required to be selected from the dropdown list. Select the most relevant reason for cessation and then click “Add To Your Requests”.

**eRegistration**

Cease Registration - Defective Concrete Products Levy

\* Denotes a required field

Effective Ceased Date \* 15/07/2025

Reason For Cessation \*  
 Please Select...  
 Please Select...  
 Deceased  
 Liquidation/Bankrupt  
 No longer chargeable  
 No longer trading  
 Other  
 Registered in error

[Add To Your Requests >](#)

Figure 42: Cease Registration screen

**Step 5** - Clicking Submit under “Your Requests” will lead the agent to the Summary screen.

**Your Requests (1)**

**Cease Registration**  
DCPL ( )  
[Edit](#) [Cancel](#)

You need to submit this request in order for this transaction to be processed.

[Submit >](#)

Figure 43: Your Requests screen

**Step 6** - The Summary screen confirms the date of cessation and the reason for cessation. The agent can generate an Agent Link Notification customised for the client by selecting “Generate Client Consent Letter”. This letter will be generated in PDF format. A sample is below in Figure 45.

Click “Next” to continue.

**eRegistration**

**Summary**

Defective Concrete Products Levy Registration (DCPL ( ))

**Cessation Request Details**

<b>Effective Date</b>	15/06/2025
<b>Reason for Cessation</b>	Liquidation/Bankrupt

**Generate Client Consent Letter**

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

[Generate Client Consent Letter](#) [Back](#) [Next >](#)

Figure 44: Summary Screen

Sample Agent Link Notification:



TEST 58753 agent for TEST NAME TEST NAME has made the following changes:

Defective Concrete Products Levy Cessation (DCPL) (04/08/2023)		
Effective Date	04/08/2023	Reason for Cessation
		No longer trading

TEST NAME TEST NAME understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed \_\_\_\_\_ (Agent) Date \_\_\_\_\_

Signed \_\_\_\_\_ (Client) Date \_\_\_\_\_

Figure 45: Sample generated Agent Link Notification Letter

**Step 7** - The TAIN Link Attachment screen allows a completed Agent Link Notification to be selected and uploaded by selecting “Choose file”, selecting the relevant file, checking the Defective Concrete Products Levy checkbox, and clicking “Next”:

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File\*  
 approval\_for...0230715.pdf

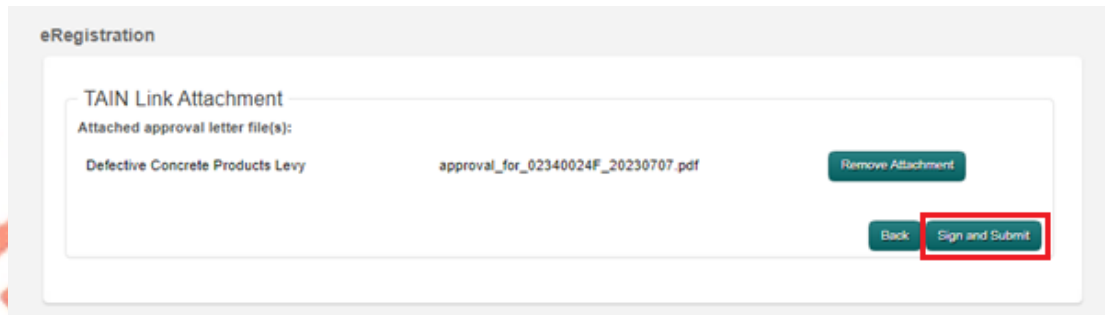
Please indicate which tax heads the attachment is relevant to by checking the boxes.

Defective Concrete Products Levy

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Figure 46: TAIN Link Upload screen

**Step 8** - Before submitting the document, the TAIN Link Attachment screen appears to allow a review of the file selected for upload. To submit the uploaded file, click “Sign and Submit”:



eRegistration

TAIN Link Attachment

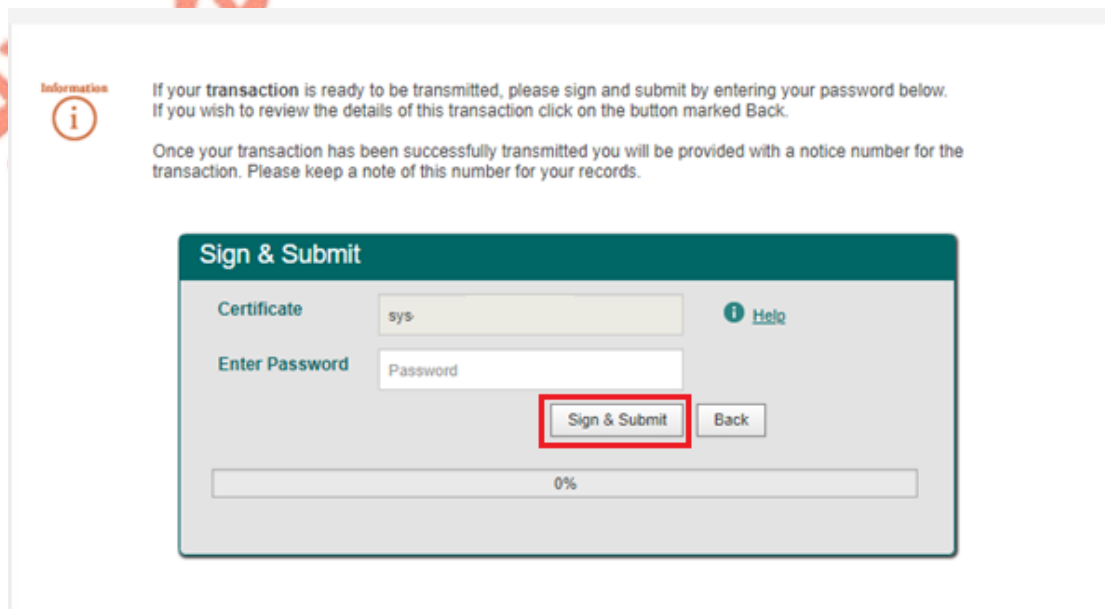
Attached approval letter file(s):

Defective Concrete Products Levy	approval_for_02340024F_20230707.pdf	Remove Attachment
----------------------------------	-------------------------------------	-------------------

Back Sign and Submit

Figure 47: TAIN Link Attachment screen

**Step 9** - To complete the registration, enter the ROS password and click on “Sign and Submit”:



Information

If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

**Sign & Submit**

Certificate sys Help

Enter Password Password

Sign & Submit Back

0%

Figure 48: Sign and Submit password screen

**Step 10** - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may wish to print for their records. Click “OK”.

### ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **4789039305U**


eRegistration summary:

Action	Status	Comments
Cease and Link Defective Concrete Products Levy	Success	

To return to TAIN Services click on TAIN Services tab.

Figure 49: Sign and Submit password screen

**Step 11** - The following notice will appear which the customer may wish to print for their records.



Notice Number: 4789039305U      This is a notice of the Registration Submitted to Revenue Commissioners on 15/07/2023      Date Submitted: 15/07/2023

#### eRegistration

Defective Concrete Products Levy Registration (C[REDACTED])

Cessation Request Details	
Effective Date	15/07/2023
Reason for Cessation	Deceased
Agent Link Authorisation Requested	<input type="checkbox"/>

Status: Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Figure 50: Customer registration confirmation notice on Revenue Record tab

### 9.3 Agent re-registering a client for the DCPL

**Step 1** - The agent must log into ROS. Under the "TAIN Services" tab, locate the customer using Client Search or Client List. Agent will be redirected to the "Client Services" tab for the relevant customer.

**Find Clients**

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.

**Client Search**

Search by registration number:

Tax Registrations  Reporting Obligations

Select a tax type...

Enter registration no.

Search by name:

Enter surname

**Your Client List**

You can access and export your full list of clients here.

Or you can display all new clients from a certain date.

Enter date

**Last 10 Clients Accessed**

- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]

Figure 51: TAIN Services Screen

**Step 2** - On the “Client Services” tab select “Manage Tax Registrations” from the “Other Services” section.

**Other Services**

[Receipts Tracker](#)

[Manage Tax Clearance](#)

[Verify Tax Clearance](#)

[Manage Financial Statements](#)

[Manage Reporting Obligations](#)

[Manage Tax Registrations](#)

[Drivers & Passengers with Disabilities](#)

[Manage Non-resident Landlord Withholding Tax](#)

[eRepayment Claims](#)

[VRT Certificate of Conformity](#)

[VRT EU Leased Vehicle - Lessee](#)

[VRT EU Leased Vehicle - Leasor](#)

[Letter Of Tax Residence](#)

[Retrieve Letter Of Tax Residence Records](#)

[Capital Gains Clearance](#)

[Download Pre-populated Returns](#)

[Secure Upload/Download Service](#)

[Large File Upload Service](#)

[VAT MOSS](#)

[VAT OSS](#)

[Registration Status Letter](#)

This service allows you to manage the registration and cancellation of the following business taxes; Income Tax, Corporation Tax, Employer's PAYE/PRSI, Employment Wage Subsidy Scheme, Environmental Levy, Value Added Tax Relevant Contracts Tax, Capital Gains Tax, Capital Acquisitions Tax, Mineral Oil Tax, Stamp Duty Insurance Levies Tax, Stamp Duty Financial Levies Tax, Stamp Duty Health Levies Tax, Temporary Business Energy Support Scheme, Defective Concrete Products Levy and Dividend Withholding Tax. Agent/Client relationships can also be managed for each of these business taxes and for PAYE

Figure 52: Manage Tax Registrations link on My Services tab in the Other Services section

**Step 3** - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL. Click on “Re-Register” to continue.

**Defective Concrete Products Levy - DCPL**

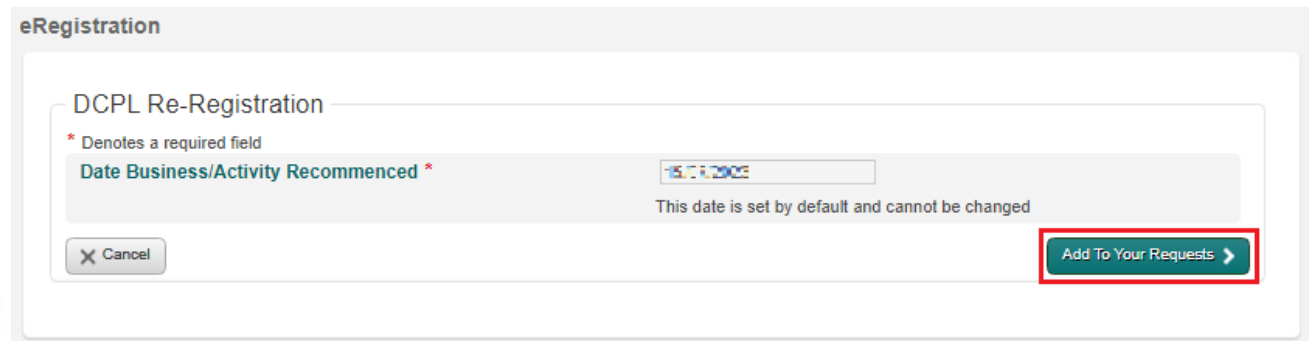
Status: **Ceased**

Number: 123456789

You are linked to this tax

Figure 53: DCPL section of eRegistration screen

**Step 4** - The DCPL Re-Registration screen appears. The re-registration date will default to the current date and cannot be modified. Click “Add To Your Requests”.



eRegistration

DCPL Re-Registration

\* Denotes a required field

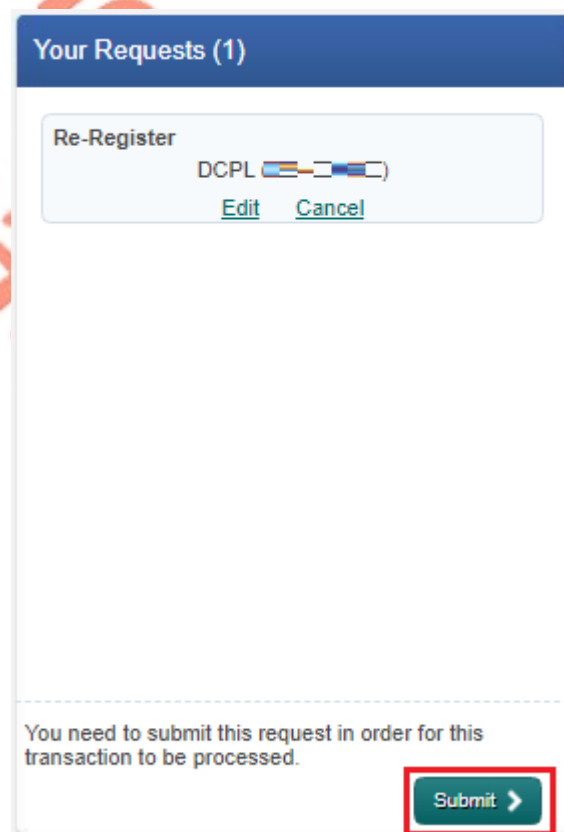
Date Business/Activity Recommended \* 15/11/2005

This date is set by default and cannot be changed

Cancel Add To Your Requests >

Figure 54: DCPL Re-Registration screen

**Step 5** - Clicking Submit under “Your Requests” will lead the agent to the Summary screen.



Your Requests (1)

Re-Register

DCPL

Edit Cancel

You need to submit this request in order for this transaction to be processed.

Submit >

Figure 55: Your Requests screen

**Step 6** - The Summary screen confirms the date of cessation and the reason for cessation. The agent can generate an Agent Link Notification customised for the client by selecting “Generate Client Consent Letter”. This letter will be generated in PDF format.

Click “Next” to continue.

**eRegistration**

Summary

Defective Concrete Products Levy Re-Registration (DCPL 123-456789)

**i** The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter      < Back      Sign and Submit >

Figure 56: Summary Screen

**Step 7** - To complete the registration, enter the ROS password and click on "Sign and Submit":

**Information** **i** If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

**Sign & Submit**

Certificate: sys **i** Help

Enter Password: Password

Sign & Submit      Back

0%

Figure 57: Sign and Submit password screen

**Step 8** - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may wish to print for their records. Click "OK".



**ROS Acknowledgement**

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **4394519652Q**


eRegistration summary:

Action	Status	Comments
Re-register Defective Concrete Products Levy	Success	

To return to TAIN Services click on TAIN Services tab.

Figure 58: ROS registration confirmation screen

**Step 9** - The following notice will appear which the customer may wish to print for their records.



This is a notice of the Registration Submitted to Revenue Commissioners on 15/07/2023

Notice Number: 4394519652Q Date Submitted: 15/07/2023

**eRegistration**

Defective Concrete Products Levy Re-Registration (DCPL03411111)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Figure 59: Customer registration confirmation notice on Revenue Record tab

## 10 Appendix III – myAccount customer registration for the DCPL

This section details how customers, who are myAccount users, can register, cease registration and re-register for DCPL.

These steps should only be completed by myAccount customers.

If the customer is not registered for myAccount, refer to Appendix IV for instructions on how to register for myAccount.

If the customer is registered for ROS, please refer to [Appendix I](#).

### 10.1 myAccount customer registering for the DCPL

**Step 1** - Customer should navigate to the following website to access the DCPL-reg form: [www.revenue.ie/dcpl](http://www.revenue.ie/dcpl)

**Step 2** - On the right of the page, under “Related Forms”, click on “Form DCPL-reg”. The form will open in the default internet browser.

**Step 3** - Complete the form by typing the information into the relevant input boxes.

**Step 4** - When completed, the form can be downloaded with the information input by the customer by clicking the underlined down arrow (top right corner of the page) and selecting “With your changes”. Save the form when downloading.

The screenshot shows a web browser displaying the 'Form DCPL - reg' page. The page title is 'Form DCPL - reg'. Below the title, it states: 'ROS enabled customers should file returns and payments for the Defective Concrete Products Levy via ROS. This form is for myAccount customers only.' The main heading is 'Application for Registration for Defective Concrete Products Levy (DCPL)'. There are two input fields: 'Full Name' with the value 'John Murphy' and 'Address' with the value '10 Main St'. In the top right corner, there is a download icon (a down arrow) circled in red. A dropdown menu is open, showing two options: 'With your changes' (highlighted with a red box) and 'Without your changes'.

Figure 60: Downloading the DCPL-reg form with changes

**Step 5** - The saved form should be signed and a scanned copy then sent to Revenue using MyEnquiries, which is available via myAccount:

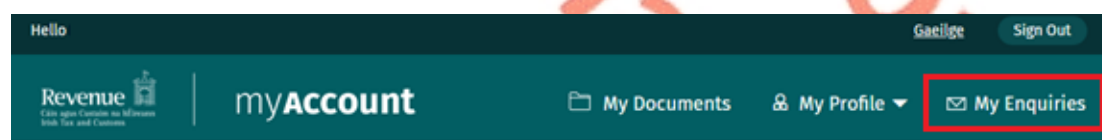



Figure 61: Downloading the DCPL-reg form with changes

**Step 6** - The saved form can be attached in MyEnquiries by clicking “Add files” and browsing for the file on the device or dragging and dropping the saved form on the grey box.

Filename can only be alphanumeric and max length of 50. 

▶ [What file types can I attach?](#)

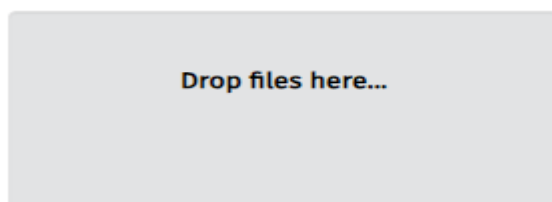


Figure 62: MyEnquiries file attachment screen

**Step 7** - The registration will then be processed by Revenue and confirmation of registration will be sent to the customer through MyEnquiries, which is available via myAccount.

### 10.2 myAccount customer ceasing registration for the DCPL

**Step 1** - myAccount customers may cease their DCPL registration by notifying Revenue in writing using MyEnquiries, which is available via myAccount. Customers should state the date they wish to cease the DCPL registration from and that they are no longer a chargeable person for the purposes of the DCPL.

**Step 2** – Confirmation of the cessation of the DCPL registration will be provided by Revenue.

### 10.3 myAccount customer re-registering for the DCLP

**Step 1** - MyAccount customers may re-register for the DCPL by completing the same steps as outlined in [section 10.1](#). Ensure to click “Yes” to the question “Has the Applicant previously been Registered for DCPL?”.

Has the Applicant previously been Registered for DCPL? Yes  No

Figure 63: Re-registration question on DCPL-reg form

## 11 Appendix IV – Registration for ROS and myAccount

### 11.1 Register for ROS

This step is only relevant if the customer is not already registered for ROS.

The customer must register for ROS using the Tax Registration Number provided by Revenue.

Details on how to register for ROS are available on the Revenue website.

The screenshot displays the Revenue website interface. At the top, there are three navigation tabs: 'Online services' (highlighted with a red box), 'Tax and duty professionals', and 'Customs'. Below these is the Revenue logo and navigation links for 'myAccount', 'ROS', and 'LPT Online'. A search bar is present on the right. The main content area is divided into two columns. The left column features 'Online services' with a 'Sign in or register myAccount' section (including a 'Sign in to myAccount' button and links for registration and MyGovID) and a 'ROS' section (including a 'Sign in to ROS' button and a 'Register for ROS' link highlighted with a red box). The right column, titled 'List services by:', shows filter buttons for 'All', 'myAccount', and 'ROS'. Below these are several service categories with dropdown arrows: 'Claims and refunds', 'Customs', 'Excise', 'Manage your record', 'PAYE Services', 'Payments', and 'Property'.

Figure 64: Revenue website screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at 01 738 3699, International Customers may contact via the email address above or call +353 1 738 3699.

### 11.2 Register for myAccount

Details on how to register for myAccount are available on the Revenue website:

<https://www.revenue.ie/en/online-services/services/register-for-an-online-service/register-for-myAccount.aspx>

A more recent version of this manual is available.

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