

DIVIDEND WITHHOLDING TAX

**A guide to the
submission of returns
in electronic form**

Introduction

The 1999 Finance Act makes the return of certain information on distributions made after the 6th April 1999 by certain companies, mandatory.

Section 172K of the Act stipulates that every return shall be made in electronic format approved by the Revenue Commissioners. The computer media which shall be acceptable to Revenue are 3.5" diskette or CD-ROM (ISO 9660, Mode 1). A declaration/payslip must accompany all electronic returns submitted.

Standard formats (section 2) for the electronic returns which are acceptable to Revenue are detailed in this guide. The logical record contents and layout (section 3) are the same for all acceptable media.

Revenue Commissioners

May 1999

Section 1 Acceptance of diskettes and CD-ROM's by Revenue

General

A diskette/CD-ROM which does not satisfy the physical and logical format cannot be accepted.

An external 'stick-on' label should be attached to the diskette/CD-ROM, stating the company name, registration number, a contact name and telephone number.

An advice document (see Appendix A) must be completed and submitted with each diskette/CD-ROM.

The diskette/CD-ROM should contain DATA FILES only. Diskettes/CD-ROM containing executable or batch files cannot be accepted.

IN VIEW OF THE POSSIBILITY OF PHYSICAL DAMAGE, INCORRECT LAYOUT, OR OF DIFFICULTY IN READING THE DISKETTE/CD-ROM, YOUR SYSTEM MUST BE CAPABLE OF RE-CREATING IT IF REQUIRED. YOU ARE ALSO ADVISED TO RETAIN A COPY OF THE DISKETTE/CD-ROM.

Essential Checklist

Please ensure in particular that your diskette/CD-ROM conforms to the following:-

The record sizes are valid.

All numeric fields are left justified and, if appropriate, contain leading zeros. All other fields are right justified and contain trailing spaces.

Record separators (ASCII 13 10) are used in all diskette/CD-ROM returns.

The End record totals are correct
(For example, the Start and End records are not to be included in the record count in the End record - this figure should equal the number of detail records).

Each diskette/CD-ROM file must have a single End-of-File marker (ASCII 13 10 26).

Section 2 Computer media formats

The required format of the Dividend Withholding Tax returns on diskette/CD-ROM is detailed below. A completed advice document (see appendix A) should be included with each diskette/CD-ROM.

Diskette Format

Size: 3.5 inch diskette (must be high density).

Format: Formatted by MS DOS, Version 2.0 or higher.

Recording Mode: ASCII (Fixed-length records)
An end of record separator of
CR_LINEFEED END_OF_FILE (ASCII
13 10) must follow each record.
Each file must terminate with
 CR_LINEFEED END_OF_FILE(ASCII
 13 10 26) after the last end-of-record
separator.

CD ROM Format

Format: Must be an ISO 9660, Mode 1 data
CDR.

Recording Mode: ASCII (Fixed-length records)
An end of record separator of
CR_LINEFEED END_OF_FILE (ASCII
13 10) must follow each record.
Each file must terminate with
 CR_LINEFEED END_OF_FILE(ASCII
 13 10 26) after the last end-of-record
separator.

Section 3 Logical data format

1. The Dividend Withholding Tax details can be returned as:

One file on diskette/CD-ROM suitably named (the expected name is 'DWT' or your Registration Number with an extension of 'DWT' e.g. '0000001B.DWT') consisting of:

- a Start Record for the return
- a Detail Record for each recipient of distributions
- an End Record for the return
- an End_of_File

2. In the case of an Authorised Withholding Tax Agent returning for a number of companies each file should consist of a number of sub files in the above format with a suitable name (the expected name where there are multiple returns is your registration number with an extension of '001', '002' etc. e.g. '0000001B.001').

Example as follows:

- a Start Record for Company X
- a Detail Record for each recipient of distributions for Company X
- an End Record for Company X
- a Start Record for Company Y
- a Detail Record for each recipient for Company Y
- an End Record for Company Y
- an End_of_File

3. Each file must consist of fixed length records of 1348 characters.
4. Where the return details for any one company will not fit on a single diskette/CD-ROM, they can be written over multiple diskettes/CD-ROM's but they must be written as separate files each with its own Start, Detail and End records (with appropriate control totals) and its own End_of_File marker (ASCII 13 10 26).

Section 4 Data File Descriptions

START RECORD

FIELD NUMBER	FIELD DESCRIPTION	SIZE	LOCATION	NOTES
*1	RECORD TYPE	3	1 - 3	Value is 'HDR'
*2	SYSTEM	3	4 - 6	Value is 'DWT'
*3	CURRENCY INDICATOR	3	7 - 9	'EUR' = Euro, 'IEP' = IR£, 'GBP' = Sterling
*4	CORPORATION TAX REGISTRATION NUMBER	8	10 - 17	7 numeric and 1 alpha character. Must contain leading zeros
*5	DATE DISTRIBUTION MADE	8	18 - 25	Format is 'DDMMYYYY' e.g. '10121999'
*6	COMPANY NAME	40	26 - 65	Alphanumeric with trailing spaces
*7	ADDRESS LINE 1	35	66 - 100	Alphanumeric with trailing spaces
*8	ADDRESS LINE 2	35	101 - 135	Alphanumeric with trailing spaces
*9	ADDRESS LINE 3	35	136 - 170	Alphanumeric with trailing spaces
*10	ADDRESS LINE 4	35	171 - 205	Alphanumeric with trailing spaces
11	AGENT CORPORATION TAX REGISTRATION NUMBER	8	206 - 213	7 numeric and 1 alpha character. Must contain leading zeros
12	FILLER	1135	214 - 1348	Value is spaces
	TOTAL LENGTH	1348		

Please note the following:

The first, third and fourth columns DO NOT form part of the actual record.

The size column contains the size, in characters, of the record field.

Fields marked with an * must be completed and must contain valid entries.

Agents registration number, name and address (see START and END records) should be completed where an Authorised Withholding Tax Agent has been employed. Enter spaces (ASCII value 32) if not applicable.

Numeric fields are right justified and should contain leading zeros e.g. '0000012' not '12'.

All other fields are left justified and should contain trailing spaces.

Only one Start and End record per file is required (there can be multiple files where a company's details will not fit on a single diskette). The number of detail records per company should correspond to the number of recipients of dividends from that company.

Amounts should not be rounded.

DETAIL RECORD

Details of all distributions should be entered, including details where no DWT was deducted.

Field Number	FIELD DESCRIPTION	SIZE	LOCATION	NOTES
*1	RECORD TYPE	3	1 - 3	Value is 'DAT'
*2	SYSTEM	3	4 - 6	Value is 'DWT'
3	NAME - PREFIX	20	7 - 26	Alphanumeric with trailing spaces.
*4	FORENAME	70	27 - 96	Alphanumeric with trailing spaces
*5	SURNAME	40	97 - 136	Alphanumeric with trailing spaces
6	NAME - SUFFIX	20	137 - 156	Alphanumeric with trailing spaces
7	INVESTOR DESIGNATION	8	157 - 164	Alphanumeric with trailing spaces Value spaces if not applicable.
*8	ADDRESS LINE 1	35	165 - 199	Alphanumeric with trailing spaces
*9	ADDRESS LINE 2	35	200 - 234	Alphanumeric with trailing spaces
*10	ADDRESS LINE 3	35	235 - 269	Alphanumeric with trailing spaces
*11	ADDRESS LINE 4	35	270 - 304	Alphanumeric with trailing spaces
*12	ADDRESS LINE 5	35	305 - 339	Alphanumeric with trailing spaces
*13	GROSS AMOUNT OF DISTRIBUTION	12	340 - 351	Amount in pence/cents. Decimal point must not be included.
*14	DWT	12	352 - 363	Amount in pence/cents. Decimal point must not be included.
15	2ND NAME - PREFIX	20	364 - 383	Alphanumeric with trailing spaces.
16	2ND FORENAME	70	384 - 453	Alphanumeric with trailing spaces
17	2ND SURNAME	40	454 - 493	Alphanumeric with trailing spaces
18	2ND NAME - SUFFIX	20	494 - 513	Alphanumeric with trailing spaces
19	2ND ADDRESS LINE 1	35	514 - 548	Alphanumeric with trailing spaces
20	2ND ADDRESS LINE 2	35	549 - 583	Alphanumeric with trailing spaces
21	2ND ADDRESS LINE 3	35	584 - 618	Alphanumeric with trailing spaces
22	2ND ADDRESS LINE 4	35	619 - 653	Alphanumeric with trailing spaces
23	2ND ADDRESS LINE 5	35	654 - 688	Alphanumeric with trailing spaces
24	3RD NAME - PREFIX	20	689 - 708	Alphanumeric with trailing spaces.
25	3RD FORENAME	70	709 - 778	Alphanumeric with trailing spaces
26	3RD SURNAME	40	779 - 818	Alphanumeric with trailing spaces
27	3RD NAME - SUFFIX	20	819 - 838	Alphanumeric with trailing spaces
28	3RD ADDRESS LINE 1	35	839 - 873	Alphanumeric with trailing spaces
29	3RD ADDRESS LINE 2	35	874 - 908	Alphanumeric with trailing spaces
30	3RD ADDRESS LINE 3	35	909 - 943	Alphanumeric with trailing spaces
31	3RD ADDRESS LINE 4	35	944 - 978	Alphanumeric with trailing spaces
32	3RD ADDRESS LINE 5	35	979 - 1013	Alphanumeric with trailing spaces
33	4TH NAME - PREFIX	20	1014 - 1033	Alphanumeric with trailing spaces
34	4TH FORENAME	70	1034 - 1103	Alphanumeric with trailing spaces
35	4TH SURNAME	40	1104 - 1143	Alphanumeric with trailing spaces
36	4TH NAME - SUFFIX	20	1144 - 1163	Alphanumeric with trailing spaces
37	4TH ADDRESS LINE 1	35	1164 - 1198	Alphanumeric with trailing spaces
38	4TH ADDRESS LINE 2	35	1199 - 1233	Alphanumeric with trailing spaces
39	4TH ADDRESS LINE 3	35	1234 - 1268	Alphanumeric with trailing spaces
40	4TH ADDRESS LINE 4	35	1269 - 1303	Alphanumeric with trailing spaces
41	4TH ADDRESS LINE 5	35	1304 - 1338	Alphanumeric with trailing spaces
42	FILLER	10	1339 - 1348	Value is spaces
	TOTAL LENGTH	1348		

Please note the following:

Fields marked with an * must be completed and must contain valid entries.

The Prefix (field 3) should contain the title which is normally written before the name i.e. Mr , Mrs.

The Suffix (field 6) should contain the titles, qualifications or decorations normally written after the name i.e. JNR, SNR.

If the recipient of the distribution is a company the name should start in the Prefix and continue over the 150 characters of the name.

The second, third and fourth shareholder names and addresses (fields 15 - 41) should be entered only where there are two or more shareholders. Spaces should be entered if not applicable.

END RECORD

FIELD NUMBER	FIELD DESCRIPTION	SIZE	LOCATION	NOTES
*1	RECORD TYPE	3	1 - 3	Value is 'END'
*2	SYSTEM	3	3 - 6	Value is 'DWT'
*3	CORPORATION TAX REGISTRATION NUMBER	8	7 - 14	7 numeric and 1 alpha char.
*4	TOTAL GROSS AMOUNT OF DISTRIBUTION	16	15 - 30	Total gross amount (field 13) on detail records for this company in pence/cents
*5	TOTAL DWT	16	31 - 46	Total DWT amount (field 14) on detail records for this company in pence/cents
*6	TOTAL NUMBER OF RECORDS	6	47 - 52	Total number of 'DAT' records for this company
7	AGENT NAME	40	53 - 92	Alphanumeric with trailing spaces
8	AGENT ADDRESS LINE 1	35	93 - 127	Alphanumeric with trailing spaces
9	AGENT ADDRESS LINE 2	35	128 - 162	Alphanumeric with trailing spaces
10	AGENT ADDRESS LINE 3	35	163 - 197	Alphanumeric with trailing spaces
11	AGENT ADDRESS LINE 4	35	198 - 232	Alphanumeric with trailing spaces
12	FILLER	1116	233 - 1348	Value is spaces
	TOTAL LENGTH	1348		

Please note the following:

Fields marked with an * must be completed and must contain valid entries.

Section 5 Help and Advise

If you have queries in relation to the scheme please contact us. Any questions regarding Dividend Withholding Tax Electronic Returns should be addressed to:

Name	Louise Nevin
Address	Dividend Withholding Tax Section Office of the Revenue Commissioners St. Conlons Road Nenagh Co. Tipperary
Phone No.	(067) 33533
Dublin Callers	(01) 6774211

Advice Document

Appendix A

An Advice Document, in the following form, must accompany all diskettes/CD-ROM's submitted.

REVENUE COMMISSIONERS - DIVIDEND WITHHOLDING TAX RETURNS	
ADVICE DOCUMENT TO BE SENT WITH DISKETTE/CD-ROM	
Company Name: _____	Contact Name _____
Address: _____	Telephone No.: _____
_____	Fax No.: _____

HARDWARE/SYSTEM DETAILS	
Manufacturer: _____	Model: _____
Operating System: _____	
RETURN REGISTRATIONS INCLUDED	
Company Registered No.	No. of Detail Records
_____	_____
_____	_____
_____	_____
_____	_____
Total No. of Detail Records: _____	
Signed: _____	Date: _____