In all correspondence please quote:
District:
Registration No.:

Notice No.:

Collector General
PO BOX 354
Sarsfield House
Francis Street
Limerick

Enquiries:
Date:
Page of

Form RCT35
Return of Payments to Sub-Contractors for the year ended 31 December 2009
Income Tax Relevant Contracts

Points to note in completing the Form RCT35

— The entries on the form must be legible.
— The declaration must include the gross payments made and tax deducted.
— All payments cards that were issued must be accounted for when completing this form.
— Full information must be completed for each sub-contractor. In particular the full name and address of the contractor must be shown. The tax number/PPS number must be quoted where available. The date of birth should be quoted in the case of individuals. The RCT47 card number should always be quoted where one has been received.
— Forms that are not completed correctly will be returned for correction, which may result in your return missing the filing deadline. Furthermore, forms that are not fully, or are inaccurately, completed may give rise to unnecessary correspondence or audits.
— The principal must sign the declaration.

RCT Payment Errors discovered while completing the Form RCT35

Principals or their advisors may find instances where a payment was made gross to a valid C2 holder:
— **in the absence of an RCT 47 (payments card) or**
— **in excess of the income limit specified on the payments card.**
Where there is an exceptional failure to deduct tax a fixed penalty, (currently €3,000) will concessionally apply to every breach where full disclosure and the accompanying payment are submitted within 1 month of the filing date of the Form RCT35.
Failure to comply will render the Principal liable for the RCT that should have been deducted plus interest and penalties.

Penalties

Where a person who is required to make a return fails to make the return, they are liable to a penalty under the Taxes Consolidation Act, or, on summary conviction, to a fine and/or a term of imprisonment. Where any person fraudulently or negligently makes an incorrect return, they are liable to a penalty under the Taxes Consolidation Act, or, on summary conviction, to a fine and/or a term of imprisonment.
Under the provisions of the Taxes Consolidation Act 1997, **you are required to return the form, duly completed and with the declaration below duly signed, to this office within 46 days from the end of the above period.**

You must sign this declaration

DECLARATION

Name:

If you did not engage any sub-contractors during the period ended **31 December 2009** enter NONE in this box ➔ ☐

I declare that all particulars for the above year required to be entered in this return are fully and truly stated to the best of my knowledge and belief.

Registration No. :

Period :

Notice No:

Signed: _____ **Date :** _____

1. Where NONE is entered in the box above, please enter a single '**0**'in the 'Total Gross Payments' and 'Total Tax Deducted' fields below.
2. If you have no Relevant Contracts Tax liability for the period shown above but have employed sub-contractors with a C2 Certificate then please enter the amount in the ' Total Gross Payments' field below and a single '**0**' in the 'Total Tax Deducted' field below.
DO NOT SUBMIT PAYMENTS WITH THIS RETURN

RCT35

Total Gross Payments ☐☐☐,☐☐☐,☐☐☐.00

Total Tax Deducted ☐☐☐,☐☐☐.00

SPECIMEN - DO NOT USE
SPECIMEN - DO NOT USE

Summary Totals

Please transfer the totals from each of the attached pages, onto the summary totals below. If there is not enough space in the sections provided below, please attach an itemised list to the completed return.

	Gross Payments	Tax Deducted
Page 3:		
Page 4:		
Page 5:		
Page 6:		
Page 7:		
Page 8:		
Page 9:		
Page 10:		
Page 11:		
Page 12:		
Totals:		

Statement of Payments made to Sub-Contractors in the year ended 31 December 20___

1. Name and Address of Sub-Contractor (or of payee for a group)	2. Tax Number of Sub-Contractor	3. RCT47 Card number if one received	4. Date of Birth of unregistered Sub-Contractor, if an individual	5. Total (Gross) of payments made to Sub-Contractor in the period	6. Tax, if any, deducted from payments shown in Column 5
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