

## **Forms RCT35 2006 – Due Date 15th February 2007.**

### **Changes in filing arrangements and the need for care in completing the Form.**

Forms RCT35 for 2006 issued in November 2006. The filing date for these returns is the **15th February 2007**. Changes have been made to the filing arrangements for these forms. Principals and their advisors should note that this form should be returned to **P.O. Box 354, Office of Collector General, Sarsfield House, Limerick**. Instructions will be included on the Forms.

Returns for earlier years should continue to be sent to the local Revenue office.

Agents are reminded that all principal contractors who have made a payment to a subcontractor under a relevant contract must make a return even if Revenue have not issued the return. There is an obligation on Principal Contractors to register with Revenue, and where this has not happened, their local Revenue office should be informed immediately.

Points to note in completing the Form RCT35:

- The declaration on the front of the form must be signed by the principal contractor.
- The declaration must include the gross payments made and tax deducted.
- Where there is a declaration, there must be a listing.
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- The entries on the form must be legible.
- Full information must be completed for each subcontractor. In particular, the full name and address of the contractor must be shown. The tax number or PPS number must be quoted where available. The date of birth should be quoted in the case of individuals. The RCT 47 card number should always be quoted where one was received.

Forms that are not completed correctly will be returned for correction, which may result in your missing the filing deadline. Furthermore, forms that are not fully or are inaccurately completed may give rise to unnecessary correspondence or audits.

Forms RCT35 can be filed using the Revenue On-Line Service (ROS). Agents using the Revenue-on-Line Service should also ensure that all their clients are registered under their Tax Adviser Identification Number (TAIN) on Revenue's system for RCT purposes. Agents can use ROS to check their client list and the tax heads for which each client is set up. If the client list is not up to date, contact should be made with the local tax office to have it updated. You can obtain details of your local tax office by accessing Revenue's website [www.revenue.ie](http://www.revenue.ie) and clicking on the contact locator on the home page. [Revenue On-Line Service](#) is the easiest and quickest way to meet your tax obligations.