

List of specified returns and liabilities on ROS

Specified Returns* and Specified Tax Liabilities* that must be paid and filed on ROS if they are applicable to your circumstances include

	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	-
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax/Capital Gains Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	-
Employer PAYE/PRSI	Payroll submissions Monthly Statements/returns	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) Quarterly return for VAT MOSS Monthly/quarterly return relating to zero rated supplies for the Vat Information Exchange System	VAT due VAT due
Intrastat	Monthly Return	
FATCA, DAC2-CRS and DAC4 CbC	Annual returns by financial institutions and large multinational enterprises	
Capital Acquisitions Tax (Gifts and Inheritances)	Annual Return	Annual payment
Betting Duty	Quarterly Return	Quarterly Payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and Balance Due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3rd Party Payments Return (46G/46G company)	Annual Return	-
Sugar Sweetened Drinks Tax (SSDT)	Annual Return	All SSDT due

***Please note that the above list is not exhaustive, you may be liable for other taxes and duties e.g. RCT, that may only be filed and paid electronically. Please consult www.revenue.ie if in any doubt.**