# File Specification and Guide to the Annual Transfer of Payment Data by Government Departments and Public Bodies

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

# Contents

## 1. General

This document sets out the file specification for the transfer of payment information to Revenue.

Section 891B of the Taxes Consolidation Act 1997 (as introduced by section 125 of the Finance Act 2006) provides for the making of regulations by the Revenue Commissioners, with the consent of the Minister of Finance, to require government departments and bodies, to make automatic annual returns to Revenue containing details of payments made by them.

Information relating to these payments must be in electronic format and submitted using the 'Revenue File Transfer service' on https://rfts.revenue.ie/. A separate file is required for each tax year. The date for the submission of the return is the 30th of June annually, following the tax year in question.

### Summary of Data Required for each Year

Payment information where total payment to any person for the year is greater than €1,000. This excludes payments where PSWT has been deducted – in these cases there is **no reporting threshold** and all payments should be included on the return.

Person includes individual, company and any unincorporated body of persons. For the purposes of calculating this €1000 threshold and for reporting purposes the following payments can be excluded

- ❖ Those that PAYE are operated on
- ❖ Those that RCT are operated on
- ❖ Travel and Subsistence payments for employees of department, agency etc.

## 2. Summary of Particulars Required in the Annual Return

The main information required can be summarised as follows:

- The name, address, tax reference number, contact name of the government department / body.
- The payee's name, address and tax reference number.
- The annual payment amount, the total PSWT withheld per year and a "gross or net of VAT" indicator.

The file specification document includes two indicator fields in the Data Record to be sent to Revenue:

- **Payment Type Indicator:** This indicator should be set to 1 if the payment is known to include a grant or grant type payment; in other cases (including if the nature of payment type is unknown) this indicator should be set to 0. For example, for payment of a student grant by a third level institution or for an enterprise grant, the indicator should be set to 1. In the case of a payment for supply of goods / services or a capital payment (e.g., a compulsory purchase order), 0 should be entered in this field. If the nature of the payment is unknown, the field should be set to 0 as the default value.
- **Rental Income Indicator**: If the payment is known to include payment of rent to a landlord (or to a third-party agent acting on behalf of a landlord), this indicator should be set to 1. In all other cases, including if the nature of the payment is unknown, this indicator should be set to 0.

Even if both fields are set to 0, they must be included in the file of payments made for the relevant year. If not, the file will fail validation and will need to be re-submitted.

## 3. Data Transfer Formats

Each file submitted will consist of a number of records. The first record in a file must be a Header record (see 3.1). The final record in a file must be a Trailer record (see 3.3). There can only be one header and one trailer record in a file. All records are terminated with a carriage-return character.

The records that lie between the Header and Trailer records must be of the Data type record (see 3.2). Each field within the record must be tab delimited with the last character of the final field in each record being followed immediately with a single carriage-return character that terminates the record. Carriage-return characters and other unprintable characters (with the exception of the tab delimiter) are not permitted in any record type. Characters should be contained in the ASCII character set.

All fields marked as "Mandatory" in the following file specification must be provided. Fields not marked as mandatory can be omitted from the file**\***. However, the tab delimiter that would follow the absent field must still be provided unless the field is of type integer where a default is required. The default values for integer fields are specified in the record descriptions. If the absent field is the last field in the record, then the carriage return character that terminates the record must be provided rather than a following tab character.

**\*** Please note, although Tax Reference Number field is not a Mandatory field, filers should endeavour to provide the Tax Reference Number in all cases where available.

•   All fields must be left justified with no leading spaces.
•   Monetary amounts must be reported in cent. (Euro Currency)
•   Monetary amounts must contain no leading zeroes.
•   In the case of fields where a format has been specified the field must follow that format.
•   There can be no blank rows in the file.
•   The annual return file should be named using the following format:

>   GOVTYYYYNNNNNNNCCDDMMYYVN.DAT where

   •   GOVT – is the type of file. It must be in block capitals
   •   YYYY – refers to the year of the return
   •   NNNNNNN – are the seven digits of the tax reference number
   •   CC – is the check character(s) associated with the tax reference number. If there is only one check character then 2$^{nd}$ character should be set to Z.
   •   DDMMYY – is the date of submission of the file.
   •   VN – refers to the version (e.g. V1 for first file, V2 if a replacement file is submitted

Example of file name is GOVT20201234567TZ210621V1.DAT or GOVT20201234567TZ210621V1.t

Only one file per year is required from each department / body. However, if there are technical reasons why a department / body cannot provide one file, more than one file per department / body will be accepted provided that the file names have different versions and records are not duplicated across reports.

The following datatypes are used in the file specification to denote the valid values that each field in the records can contain:

| Datatype | Description |
|---|---|
| Integer | Integer value with no fractional part. Must be left justified with no leading or trailing spaces. Default, unless otherwise specified, is zero.<br>**Commas and other punctuation must not be stated within an Integer field. In instances where the Integer represents a monetary amount no currency symbol is to be supplied**. |
| Char | Character field, the maximum length of which is stated in brackets after the field definition e.g. Char (10) denotes a character field containing a maximum of 10 characters. Character fields can contain only printable ASCII characters (including spaces). Non-printable characters such as tabs, carriage-returns etc. are not valid.<br>Character fields must be left justified with no leading spaces. Due to the tab-delimited nature of the records they do not need to be padded with trailing spaces. |
| Date | Date fields must be provided in the format YYYYMMDD. A four-digit year must be provided, with the day and month components consisting of two Integer characters each, leading zeroes being used where required. |

## 3.1 Header Record from Department / Body to Revenue

Each file has a single header record containing details about the overall file. The Header record must be the first record in the file. Your file will consist of a single header row, a single trailer row and a row for each payee.

| Field Description | Field Type | Mandatory | Format | Notes |
|---|---|---|---|---|
| Record Type | Char (4) | YES | HGOV | Value to be inserted is 'HGOV' |
| Report Year | Char (4) | Yes | YYYY | This is the year for which the report is being made e.g. 2019, 2020 etc. |
| Department / Body Tax Reference No. (TRN) | Char (12) | YES | | The Tax Reference Number of the Department sending the data. Format for the TRN is either 7 numeric followed by a check character i.e.,1234567T or in the case of a new format TRN, 7numeric and 2 check characters i.e., 1234567TA or 1234567TH<br><br>The Department / Body must ensure that the Tax Reference Number is their unique number assigned to them. |
| Department / Body Name | Char (50) | YES | | Name of the Department / Body |
| Department / Body Address | Char (80) | YES | | Headquarter address of the Department / Body |
| Contact Name | Char (20) | YES | | Contact name within the Department / Body. If a problem occurs, Revenue will contact this person. |
| Contact Phone No. | Char (12) | YES | | Contact telephone number. This field will contain the telephone number for the contact name. |
| Contact Email Address | Char (50) | YES | | Contact email address. This field will contain the email address for the contact name. This email address will be used to contact if there are any issues with the file validation. |
| Creation Date | Date | YES | YYYYMMDD | This refers to the date on which this file was created. |

## 3.2 Data Record from Department / Body to Revenue

This record type contains the information on the relevant payments to each payee required to be reported in the year of the return.

| Field Description | Field Type | Mandatory | Format | Default | Notes |
|---|---|---|---|---|---|
| Record Type | Char (4) | YES | DGOV | DGOV | Value to be inserted is 'DGOV' |
| Name | Char (50) | YES | | | Surname of Payee. If not an individual (e.g. a company) enter name here |
| Forename | Char (20) | | | TAB | Forename of Payee. If it is not an individual then this can be left blank. |
| Tax Reference Number (TRN) | Char (12) | | | TAB | Payee Tax Reference Number. Format for the TRN is either 7 numeric followed by a check character |

| | | | | | |
|---|---|---|---|---|---|
| Address Line 1 | Char (40) | YES | | | Address of Payee. At least 2 address lines must be provided. |
| Address Line 2 | Char (40) | YES | | | Address of Payee. At least 2 address lines must be provided. |
| Address Line 3 | Char (40) | | | TAB | Address of Payee. |
| Address Line 4 | Char (40) | | | TAB | Address of Payee. |
| Address Line 5 | Char (40) | | | TAB | Address of Payee. |
| Business Address Line 1 | Char (40) | | | TAB | Business Address of Payee (if available) |
| Business Address Line 2 | Char (40) | | | TAB | Business Address of Payee. |
| Business Address Line 3 | Char (40) | | | TAB | Business Address of Payee. |
| Business Address Line 4 | Char (40) | | | TAB | Business Address of Payee. |
| Business Address Line 5 | Char (40) | | | TAB | Business Address of Payee. |
| Total Amount of Payments | Integer | YES | | | The total amount of the payments for the year, excluding VAT. Field to be completed in **Cent.(Euro currency)** This figure is net of VAT. |
| VAT Indicator | Integer | YES | | 0 | If the figure is exclusive of VAT then this indicator must be set to 1 else set to 0. |
| Foreign Payee Indicator | Integer | | | TAB | If it is known to be a foreign payee then this indicator is set to 1 |
| Payment Type Indicator | Integer | | | 0 | This indicator should be set to 1 if the payment is known to include a grant or grant type payment. In other cases, including if the nature of the payment is unknown, this indicator should be set to 0. |
| Rental Income Indicator | Integer | | | 0 | If the payment is known to include payment of rent, this indicator should be set to 1; else set to 0. |
| Total Amount of PSWT deducted | Integer | | | TAB | The total amount of the PSWT deducted for the year. Field to be completed in **Cent.(euro currency)** |
| Number of Payments | Integer | YES | | | Number of payments that constitute the total Amount of Payments. |

## 3.3 Trailer Record from Department / Body to Revenue.

Each file has a **single** trailer record containing details about the overall file. The trailer record must be the last record in the file. The Creation Date specified in a file's header and trailer must be identical.

| Field Description | Field Type | Mandatory | Format | Notes |
|---|---|---|---|---|
| Record Type | Char (4) | YES | TGOV | Value to be inserted is 'TGOV' |
| Report Year | Char (4) | Yes | YYYY | This is the year for which the report is being made e.g. 2008, 2009 etc. It must match what is in the Header record. |
| Department / Body Tax Reference No. (TRN) | Char (12) | YES | | The Tax Reference Number of the Department / Body sending the data file. Format for the TRN is either 7 numeric followed by a check character i.e.,1234567T or in the case of a new format TRN, 7numeric and 2 check characters i.e., 1234567TA The Department / body must ensure that the Reference Number is their unique number assigned to them. |
| Creation Date | Date | YES | YYYYMMDD | This refers to the date on which this file was created. |
| Number of Records | Integer | YES | | Total no of records in the file **inclusive** of the header and trailer records. |
| Total of Payments | Integer | YES | | Sum of all entries in the "Total Amount of Payments" field of the data records. |
| Total of PSWT Deducted | Integer | YES | | Sum of all entries in the "Total Amount of PSWT deducted" field of the data records. |

## 4. Confidentiality

The Revenue Commissioners will treat as confidential the information provided on this return. However, Revenue may, when permitted or requested to do so by legislation, disclose this information to Government Departments and State agencies.