

Capital Acquisitions Tax Online Payment Options

This document explains the payment options available for IT38 payments.

Section 1 relates to payment options available when logged into ROS with a TAIN certificate (using your Tax Advisory Identity Number or Transaction Advisory Identification Number).

Section 2 relates to payment options available when using a ROS “business” certificate, e.g. a partnership, company or individual certificate.

Section 1 - TAIN Payment Options

Capital Acquisitions Tax (CAT) IT38’s may be filed by TAINs in three ways:

1. Complete IT38 form using the ROS Offline application and upload the resulting file on the Client Services screen
2. Complete the IT38 form online on the Client Services screen
3. Complete IT38 form using the ROS Offline application and upload the resulting file on the Agent Services screen

The payment options available depend on which filing option is chosen and whether the payment request is submitted at the time of filing.

Related screenshots are available in [Appendix 1](#).

TAIN Linking In Advance

The full range of payment options are only available for options 1 and 2 above. To use options 1 and 2 above, it is necessary for the TAIN to have an active Agent or Advisory Link to the beneficiary for CAT. An Agent/Advisory Link can be set up by following these instructions :

<https://www.revenue.ie/en/online-services/support/documents/ros-help/how-to-eregister-for-cat-agent.pdf>. When an Agent/Advisory Link request is submitted, it takes two to three working days for the link to fully activate.

Once the link is active, the TAIN will have access to file IT38 returns online or by file upload on a Client Services screen for that client. Access to add a ROS Debit Instruction (RDI) for CAT will also be available.

For option 3 above, no Agent/Advisory Link is required but payment options are reduced.

Payment Using A ROS Debit Instruction

A ROS Debit Instruction (RDI) allows the TAIN to input the client's own bank account details to make them available for selection, when a payment request is being submitted.

The option to input a payment date up to the payment due date is available when paying by RDI. This means that an IT38 may be filed before the filing deadline and the payment dated for any date up to the filing deadline.

To avail of the full benefits of RDI, TAINs must ensure that the following are in place:

- TAIN has an Active link to the client (see above)
- TAIN has set up a ROS Debit instruction for CAT using the "Manage Bank Accounts" option in ROS
- TAIN uses either option 1 or option 2 above when filing the IT38
- Payment request is submitted at the time of filing the IT38

RDI is not available to TAINs as a payment option if returns are uploaded on the Agent Services screen. It is also not available under the "Submit A Payment" option if payment is being made as a separate transaction to filing the IT38.

Payment by Card

The card payment option is available at the time of filing the return for all filing options. It is also available if a payment request is submitted separately to filing the return. Card payments are made on the day the transaction is submitted. Cards may be subject to banking daily limits and other banking security limitations.

Payment Using A Single Debit Authority

A Single Debit Authority (SDA) allows the TAIN to make an online payment from a specified bank account. The bank details are not saved in ROS and the payment date must be the same day. This option is available only when submitting a payment separately to the return.

Payment By EFT or Cheque

These transactions are external to ROS and are not considered to be online payments.

Section 2 – Solicitor Payment Options

Solicitors may file IT38's for client beneficiaries using a business ROS certificate, either online or by file upload.

A solicitor may choose to set up a ROS Debit Instruction (RDI) using the practice bank account details. When the payment screen is presented at the time of filing, the option to pay by RDI from this account will be available. When paying by RDI, any payment date up to the payment due date may be input on the payment screen.

Other payment options available are similar to those described above for TAINs.

Appendix 1 – Return Filing Options For TAINs

Client Services page – an active Agent/Advisory link is required.

The screenshot shows the 'CLIENT SERVICES' tab selected in a navigation bar. Below the navigation bar, there are two main sections for filing returns:

- File a Return**
 - Complete a Form Online**: Select a return you would like to complete now. You will be given the option of filing the return with or without a payment. Includes dropdowns for 'CAT' and 'IT38 Return', and a 'File Return' button.
 - Upload Form(s) Completed Offline**: Select the type of return from the drop-down list to upload a return completed offline. Includes a dropdown for 'IT38 Return' and an 'Upload Return' button.

Agent/Advisory Services page

The screenshot shows the 'ADMIN SERVICES' tab selected in a navigation bar. The page is divided into several sections:

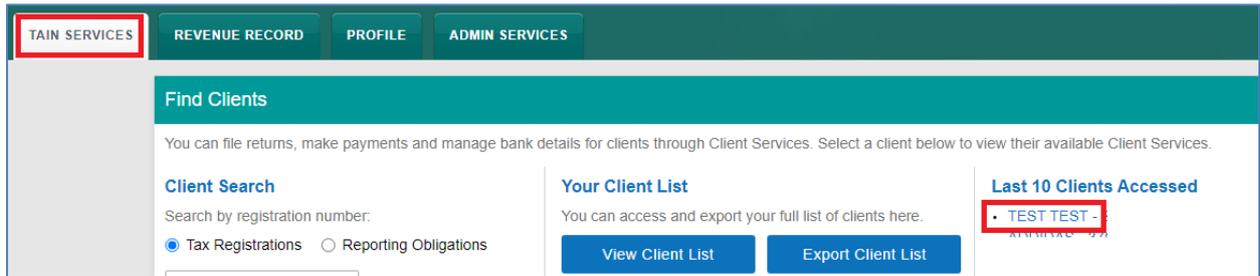
- Find Clients**: Includes search options by registration number (Tax Registrations or Reporting Obligations) and by name, and a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons.
- Manage Tax Registrations**: Includes 'Manage Client Registrations' and 'Register New Revenue Customer' options.
- Properties**: Includes 'Find Properties' with 'View Property List' and 'Export Property List' buttons.
- Upload Form(s) Completed Offline**: This section is highlighted with a red box. It includes a dropdown for 'IT38 Return' and an 'Upload Return' button.

Appendix 2 – Filing an IT38 by File Upload

The following is an example of uploading an IT38 return which was completed using the ROS Offline application.

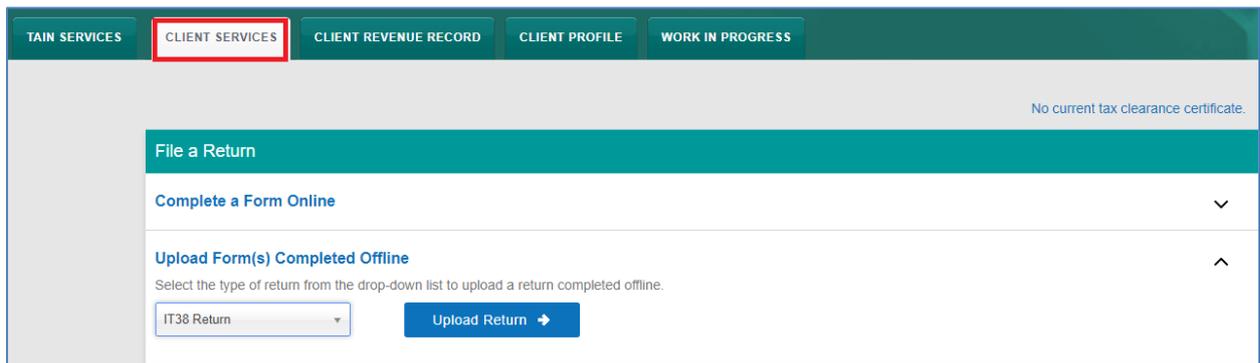
- An active Agent or Advisory Link to the beneficiary for CAT must be in place at the time of filing.
- An RDI for CAT must also be in place at the time of filing.
- The upload must be carried out on the beneficiary’s Client Services page.

Select the beneficiary from the Client List.



The screenshot shows the 'Client Services' page with a navigation bar containing 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is selected and highlighted with a red box. Below the navigation bar is a 'Find Clients' section with a search bar and two buttons: 'View Client List' and 'Export Client List'. To the right, under 'Last 10 Clients Accessed', a client named 'TEST TEST' is listed and highlighted with a red box.

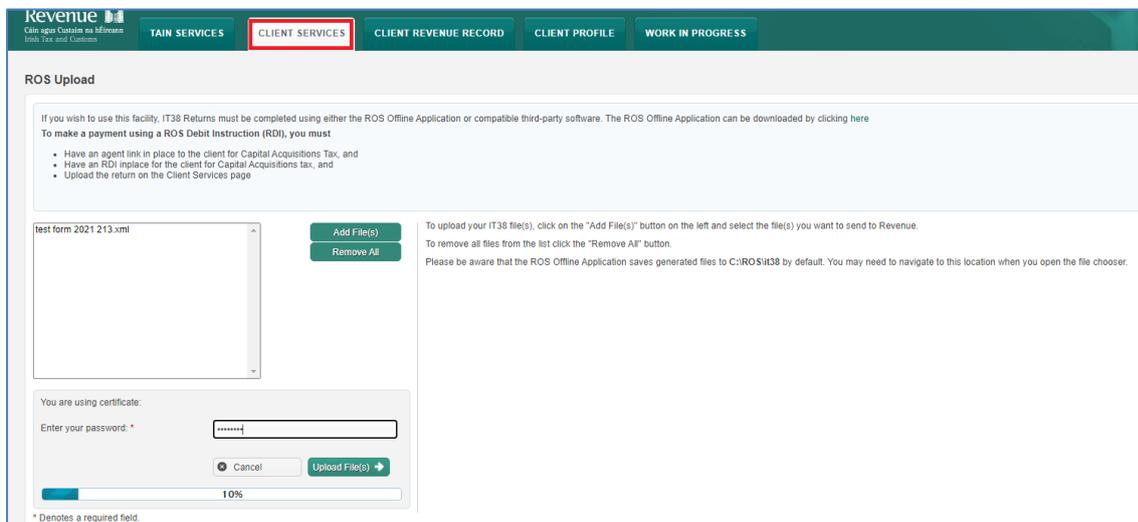
On the Client Services page for the beneficiary, select “IT38 Return” under “Upload Form(s) Completed Offline”. Click “Upload Return”.



The screenshot shows the 'Client Services' page with a navigation bar containing 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is selected and highlighted with a red box. Below the navigation bar is a 'File a Return' section with a dropdown menu for 'Complete a Form Online' and an 'Upload Form(s) Completed Offline' section. The 'Upload Form(s) Completed Offline' section has a dropdown menu with 'IT38 Return' selected and an 'Upload Return' button.

Click “Add File(s)” and select the saved IT38 form for that beneficiary on your computer.

Enter your password and click “Upload File(s)”.



The screenshot shows the 'ROS Upload' page with a navigation bar containing 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is selected and highlighted with a red box. Below the navigation bar is a 'ROS Upload' section with a list of files, including 'test form 2021 213.xml', and an 'Add File(s)' button. Below the list of files is a password field and an 'Upload File(s)' button.

On the payment screen, select “**ROS Debit Instruction**” as the payment method.

Enter a valid date up to the payment due date – if that has passed, payment date is “today”.

Click “**Next**”.

Payment Screen TEST TEST -

Payment Details

Tax Type	IT38
Return Type:	IT38 Return
Period	01-Sep-20 - 31-Aug-21

Payment Method

ROS Debit Instruction

Card Payment

Bank Account Name: TEST
BIC: IPBS
IBAN: IE47IP

Card Type: [Dropdown]

Payment Amount

Gift Payment	€ 0.00
Inheritance Payment	€ 29019.90
Total Payment Amount	€ 29019.9

Please enter the Payment Date (DD/MM/YYYY) **17/11/2021**

File return only

File return only

Please indicate if you wish to file the return only (no Payment)
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

Review the payment details and if correct, click “**OK**” on the far bottom right of the screen.

Confirm Payment TEST TEST -

Payment Details

Review the details below and ensure they are correct before continuing.

Payment Amount:	€29,019.90
Payment Date:	17/11/2021
Payment Type:	RDI (Ros Debit Instruction)

The above payment will be debited from the following account:

Bank Account Name	TEST
BIC	IPB
IBAN	IE47

Enter your password and click on “**Sign and Submit**”.

CAT Return

Information If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

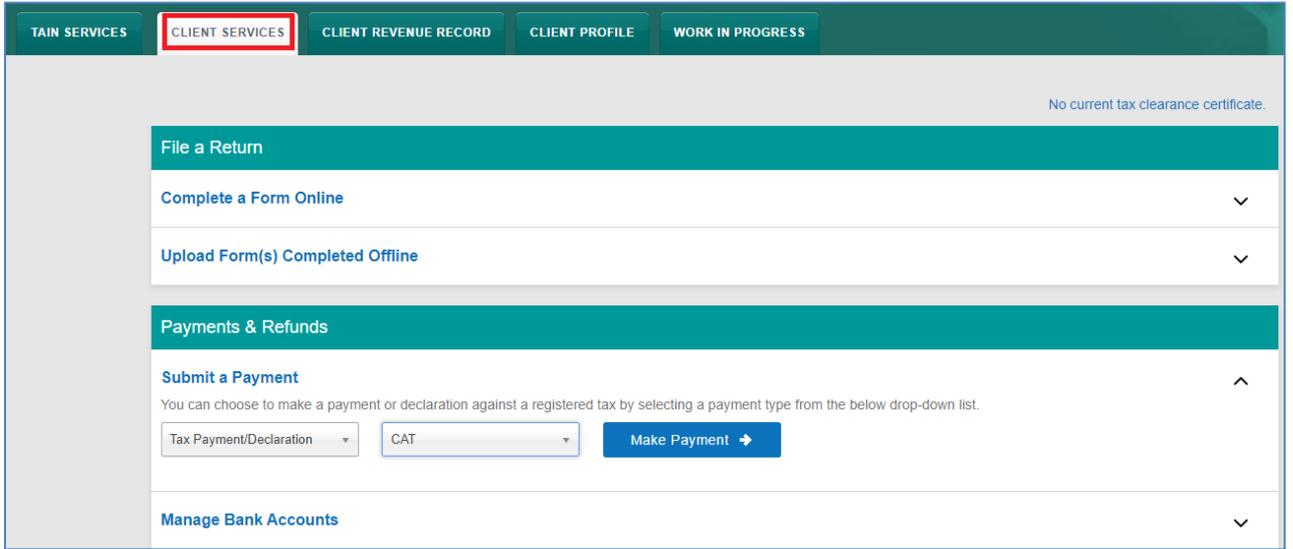
Certificate [Field]

Enter Password [Field]

0%

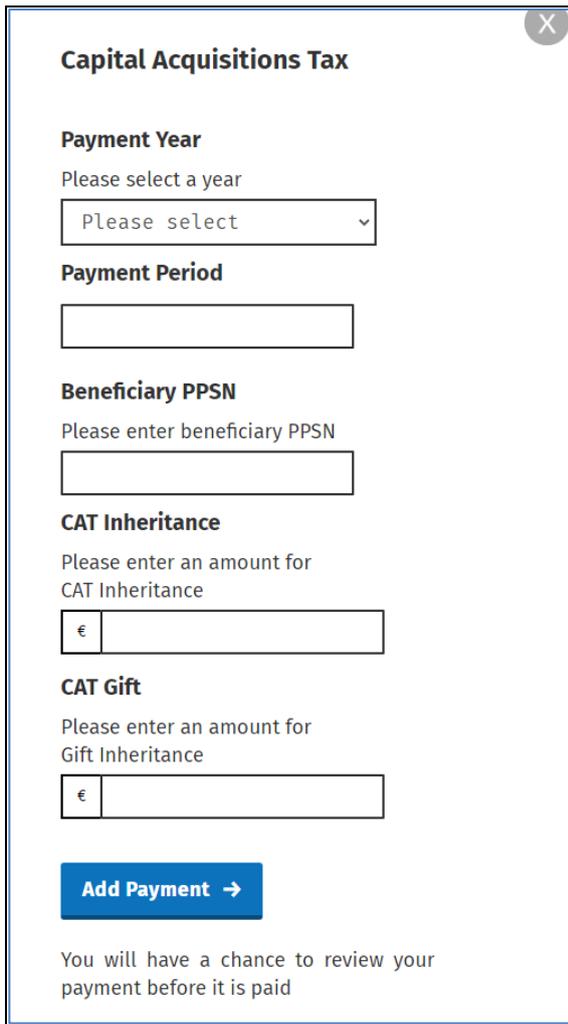
Appendix 3 - Submitting a Payment Only

Go to the client services page for any client with a CAT registration. Under the “Submit A Payment” option, select “Tax Payment/Declaration”, then “CAT” and click “Make Payment”.



The screenshot shows the 'CLIENT SERVICES' tab selected in a navigation bar. Below the navigation bar, there is a message: 'No current tax clearance certificate.' The main content area is divided into two sections: 'File a Return' and 'Payments & Refunds'. Under 'File a Return', there are two options: 'Complete a Form Online' and 'Upload Form(s) Completed Offline', both with downward arrow icons. Under 'Payments & Refunds', there is a 'Submit a Payment' section with an upward arrow icon. Below this section, there is a text prompt: 'You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.' There are two dropdown menus: the first is set to 'Tax Payment/Declaration' and the second is set to 'CAT'. To the right of these dropdowns is a blue button labeled 'Make Payment' with a right-pointing arrow. Below the 'Submit a Payment' section is a 'Manage Bank Accounts' section with a downward arrow icon.

Enter the period, beneficiary and payment details. Click “Add Payment”.



The screenshot shows a modal window titled 'Capital Acquisitions Tax' with a close button (X) in the top right corner. The form contains the following fields and sections:

- Payment Year:** A dropdown menu with the text 'Please select a year' and 'Please select' as the selected option.
- Payment Period:** A text input field.
- Beneficiary PPSN:** A text input field with the prompt 'Please enter beneficiary PPSN'.
- CAT Inheritance:** A text input field with a Euro symbol (€) on the left and the prompt 'Please enter an amount for CAT Inheritance'.
- CAT Gift:** A text input field with a Euro symbol (€) on the left and the prompt 'Please enter an amount for Gift Inheritance'.

At the bottom of the form is a blue button labeled 'Add Payment' with a right-pointing arrow. Below the button, there is a text prompt: 'You will have a chance to review your payment before it is paid'.

Confirm that the payment amount and period are correct and click “Next”.

Revenue 
Cais agas Clárúcháin na hÉireann
Irish Tax and Customs

Payments

[← Back to My Services](#)

Select a Tax to pay

- Capital Acquisitions Tax
[▶ What is Capital Acquisitions Tax](#)

2021	€500.00	Remove 
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- Relevant Tax Share Option
[▶ What is Relevant Tax Share Option](#)
- Ancillary State Support Scheme (Fair Deal)
[▶ What is Ancillary State Support Scheme \(Fair Deal\)](#)

[↓ Show more taxes\(15\)](#)

Total I wish to pay:

€500.00

[Next →](#)

Select the payment method and enter the details, click “Next”.

[← Back to My Services](#)

How would you like to pay?

Total Payment Amount €500.00

Payment date will default to today's date for card payments and payments made using your bank account.

09/07/2021

By Credit card

By Debit card

Using my bank account

BIC

IBAN

Please debit my account with the single amount specified.

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instructions from The Revenue Commissioners

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

[▶ How do I pay using my bank account?](#)

If you wish to receive a confirmation email please enter your email address below

[← Back](#)

Next →

Check the payment summary and click “Next”, if correct:

Summary of Payments

Payment date will default to today's date for card payments and payments made using your bank account.

Tax Type	Period	Amount
Capital Acquisitions Tax	01/09/2020 - 31/08/2021	€500.00

Please click Next in order to complete your payment.

[← Back](#)

Next →

Enter your password and click on **“Sign and Submit”**.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

CAT Return

Information  If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%