

# Form DCPL1



ROS enabled customers should register for the Defective Concrete Products Levy via ROS. This form is for myAccount customers only.

## DEFECTIVE CONCRETE PRODUCTS LEVY (DCPL) RETURN

Full Name

Personal Public Services Number (PPSN)

Accounting Period  
(See Note 1)

From

To

Is this an Amended Return for this Accounting Period?

Yes

No

(a) Total Open Market Value of Concrete Products Supplied in Period subject to DCPL (See Note 2)

€

(b) DCPL Payable (See Note 3)

€

(c) Total of the Open Market Values, on the Supply Dates, of Supplies of Ready to Pour Concrete made in the Period in respect of which a Declaration under section 531AAJA was made (See Note 4)

€

(d) The Number of Specified Persons that made a Declaration under section 531AAJA in the Period in respect of Ready to Pour Concrete (See Note 5)

### DECLARATION

I declare that, to the best of my knowledge and belief, this form contains a correct and complete return, in accordance with the provisions of Part 18E of the Taxes Consolidation Act 1997, of the –

(a) sum of the open market values, on the supply dates, of concrete products supplied during the accounting period to which this form relates, and

(b) the amount of the DCPL due for that accounting period.

(c) sum of the open market values, on the supply dates, of supplies of ready to pour concrete made in the accounting period in respect of which a declaration under section 531AAJA was made, and

(d) number of specified persons that made a declaration under section 531AAJA in the accounting period in respect of ready to pour concrete.

I declare the liability to be my self-assessment to the Defective Concrete Products Levy for the accounting period to which this form relates.

By checking this box, I declare that the details provided in this form are true and accurate

Signed

Date

## Filing Returns and Making Payments for DCPL for Non-ROS Customers

Non-ROS registered individuals can make online DCPL1 returns through myEnquiries, which is available via **myAccount**, by submitting a scanned copy of the completed and signed Form DCPL1. DCPL payments for non-ROS registered suppliers can be made via **myAccount**. Further information on how to make an online payment is available on the **myAccount** guide section at <https://www.revenue.ie/en/online-services/support/help-guides/myaccount/payments.aspx>

MyEnquiries, is an online facility, which allows customers to securely send and receive correspondence to and from Revenue instead of using unsecured email. Further information on MyEnquiries can be viewed on the Revenue website <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>

**Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure. Customers who choose to use this channel are deemed to have accepted any risk involved.**

### PLEASE NOTE

Late payment of the DCPL carries an interest charge, as provided by section 531AAM of the Taxes Consolidation Act 1997. Taxpayers are advised to allow sufficient time - at least three working days - for payment to reach Revenue by the due date.

Failure to pay the DCPL, or failure to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under section 1002 of the Taxes Consolidation Act 1997.

### Instruction notes for completing this form

**Note 1:** The initial Accounting Period for DCPL is 1 September 2023 to 31 December 2023. Thereafter a period of six months applies, the first period beginning on 1 January 2024.

**Note 2:** This is the total open market value, at the time of supply, of the following products that the DCPL applies to:

- a. Aggregate concrete masonry units (Dense and lightweight aggregates) as specified in European Standards EN 771-3:2011+A1:2015<sup>1</sup>
- b. Autoclaved aerated concrete masonry units as specified in European Standards EN 771-4:2011+A1:2015<sup>1</sup>
- c. Ready to pour concrete

1. Schedule 36, Types and Standards of Concrete Product for the Purposes of Part 18E, of the Taxes Consolidation Act 1997

**Note 3:** The amount of the DCPL to be charged in respect of the first supply of liable concrete product(s) shall be 5 per cent of the open market value of the liable concrete product(s) on the supply date.

**Note 4:** This is the total open market value, at the time of supply, of supplies of ready to pour concrete made in the period in respect of which declarations were received from precast concrete product manufacturers and DCPL was not charged.

**Note 5:** This is the number of individual precast concrete product manufacturers who provided declarations that the supplies of ready to pour concrete made to them were to be utilised in the manufacture of precast concrete products.

**Note 6:** All records in relation to this return must be kept for 6 years. They may be kept in electronic form, provided that they can be produced as required in printed form.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.