

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Mandatory eFiling FAQs

Disclaimer for Revenue services

The information on this site 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.

In the event of any discrepancy between the version of a document obtained from this website and the designated official version, including legislation, the designated official version is the authoritative one.

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Who is required to pay and file electronically?

Phase 1

Revenue's mandatory electronic payments and returns programme commenced with Phase 1 on the 1st January 2009. Phase 1 included all taxpayers whose tax affairs are dealt with by Large Cases Division and all Government Departments. (Tax Returns And Payments (Mandatory Electronic Filing And Payment Of Tax) Regulations 2008

Phase 2

Revenue's Phase 2 came into effect from 1st January 2010. Phase 2 included all companies with a turnover of more than €7.3M and with more than 50 employees and all public bodies. (Tax Returns And Payments (Mandatory Electronic Filing And Payment Of Tax) Regulations 2008

Phase 3A

The categories of taxpayer required to pay and file returns electronically from 1 June 2011 are:

- All companies
- All trusts
- All partnerships
- Self-employed individuals filing a return of payments to third parties (Form 46G)
- Self-employed individuals subject to the high earners restriction (Form RR1, Form 11)
- Self-employed individuals benefiting from or acquiring Foreign Life Policies, Offshore Funds or other Offshore products
- Self-employed individuals claiming a range of property based incentives (Residential Property and Industrial Buildings Allowances).

Phase 3B

Employers with 10 or more employees, not already covered in Phase 3A will be required to pay and file returns electronically from 1st October, 2011.

(Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2011

In addition, all stamp duty returns and payments presented on or after 1 June 2011 must be filed electronically. (Stamp Duty (E-Stamping Of Instruments) Amendment)(No. 2) Regulations 2011

Phase 4

The categories of taxpayers required to pay and file returns electronically from 1 June 2012 are :

- VAT registered cases
- Self-employed individuals who avail of the reliefs and exemptions set out below*

Description of Relief or exemption and where it can be found in the Taxes Consolidation Act 1997	
Description of Relief/exemption	Section in TCA 1997
Retirement annuity contract payments	Section 787
PRSA contributions	Section 787C
Overseas pension plans: migrant member relief	Section 787N
Retirement relief for sportspersons	Section 480A
Relief for AVCs	Sections 774 and 776
Artists exemption	Section 195
Woodlands exemption	Sections 140 and 232
Patent income exemption	Sections 141 and 234
Income on which transborder relief is claimed	Section 825A
Business expansion scheme relief	Section 489(3)
Seed capital scheme relief	Section 489(5)
Film relief	Section 481
Significant Buildings/gardens relief	Section 482
Interest relief: loan to acquire share in company or partnership	Sections 248, 248 (as extended by Section 250) and 253

* as per 2010 or subsequent F11. (Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2912 (S.I. No. 156 of 2012).

Phase 5

From 1 January, 2015 newly registering/re-registering IT taxpayers will be required to file and pay electronically. (Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2014).

Returns and Payments that must be filed electronically

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 RR1	-
Employer PAYE/PRSI	Payroll submissions Monthly Statements/returns	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Bi-weekly 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)	Monthly Return	Interim payment and Balance Due
Life Assurance Exit Tax (LEAT)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3 rd Party Payments Return (46G/46G)	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.**

If I did not receive an advisory letter from Revenue could I still be obliged to pay and file electronically?

Yes, if you fall into any of the categories listed, see Mandatory e-Filing you will be obliged to pay and file electronically unless you apply for and are granted an exclusion from making payments and filing electronically.

What tax or duty returns do I now have to pay and file electronically?

List of the specified returns and specified tax liabilities that must be paid and filed on ROS.

What do I need to do to ensure that I can pay and file on ROS?

If you are not registered for ROS you should register now.

How do I register for ROS?

Register for ROS through our Online Services facility.

What are the benefits to paying and filing electronically using ROS?

ROS is an internet facility which provides you with a quick and secure facility to pay tax liabilities, file tax returns, access your tax details and claim repayments. The ROS facilities are available 24 hours a day, 7 days a week, 365 days a year.

You can benefit from an extension to existing deadlines for paying tax and filing returns where you both pay and file using ROS.

Do I need to register for ROS if I have an agent?

If your tax agent or representative is paying and filing all returns listed then you do not have to register for ROS.

If I have an agent and I want to have access to my returns and payments on ROS can I register?

Yes, you may register for ROS to check the status of payments and returns that your tax agent or representative is filing on your behalf.

If I have more than one agent can they continue to act on my behalf?

Yes, if you have authorised more than one tax agent to electronically pay and file your various tax and duty returns that arrangement can continue. However, you are responsible for ensuring that all relevant payments and returns are filed electronically.

What if I want to make a payment and file a return not listed in the schedule of taxes and liabilities above?

If ROS provides for the payment and filing of the return then it must be filed in ROS. Otherwise the payment and return can be filed manually.

What is the penalty for failure to meet my obligations to pay and file returns electronically?

The penalty for a specified taxpayer not making an electronic payment or filing a return is €1,520. (Section 917EA(7), Taxes Consolidation Act, 1997).

For example in each instance where the taxpayer does not pay electronically the penalty is €1,520 and in each instance where the taxpayer does not file electronically the penalty is €1,520.

Can I be excluded from the obligation to pay and file electronically?

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so.

What are the exclusion conditions?

A person may apply to the Revenue Commissioners to be excluded from the requirement to pay and file electronically on the grounds of a lack of capacity to fulfil their obligations. In this context "capacity" means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from doing so.

How can I apply for an exclusion from my obligation to pay and file electronically?

If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your tax Office. Address details are available from the 'Contact Us' section on our home page.

If my request for exclusion is not approved by Revenue can I appeal the decision?

You have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

If you wish to appeal against the assessment to which this notice refers, you must do so within the period of 30 days after the date of this notice by completing and submitting a Notice of Appeal from to the TAC. The Notice of Appeal form can be obtained from the TAC's website at www.taxappeals.ie and it contains the address to which an appeal is to be sent. You must submit a copy of the Notice of Assessment with your Notice of Appeal.

If I received the letter from Revenue telling me that I am a Mandatory eFiler and I also received a paper return form do I have to pay and file electronically?

Yes, if you fall into any of the categories listed, see Mandatory e-Filing you will be obliged to pay and file electronically.

If I am a Mandatory eFiler will I continue to receive paper returns?

If you qualify as a Mandatory eFiler you will no longer receive paper returns.

I am paying my taxes by monthly direct debit payments, how does Mandatory eFiling affect me?

There is no change to the facility to make monthly payments by direct debit. However, direct debit customers are subject to Mandatory eFiling and this means there is a requirement to file the annual return on ROS. In addition if any balance is due over and above the monthly direct debit payments, this must be paid on ROS.

What are Mandatory eRepayments?

Electronic payment transfer is a faster, less expensive and more secure way of receiving your tax refund/repayment. Mandatory eRepayments will align eRepayments to mandatory eFiling regulations. Customers who are mandatory eFilers will have their refund paid electronically into their bank account. This is in accordance with Tax Returns and Payments (Mandatory Electronic Repayment) Regulations 2016.

Who is affected?

All mandatory eFilers who are not exempt from eFiling. Mandatory eRepayment is already in place for taxes such as VAT and Corporation Tax and a number of refund schemes administered by Revenue. Mandatory eRepayment will now be extended to the following taxes/duties:

- Income Tax
- Employers PAYE/PRSI
- Relevant Contracts Tax
- Customs & Excise Duties
- Vehicle Registration Tax
- Capital Gains Tax
- Excise Licence
- Capital Acquisitions Tax
- Professional Services Withholding Tax
- Environmental Levy
- Dividend Withholding Tax
- Betting Duty
- Non-Resident Landlord Withholding Tax

How will eRepayments work?

For mandatory e-filers, cheques will not issue if in a refund position, any refunds due are issued to the customer's bank account. To receive your tax refund, you need to ensure that your bank account details are recorded on ROS and are up-to date.

Are customers bank details secure?

ROS provides the most secure way of updating your bank account details. In this regard Revenue will never request customers to send bank account details via standard email. Further details on the security of personal confidential information.

What system changes have been made for Mandatory eRepayments?

Enhancements have been made to ROS at return filing stage and to repayment processing in Revenue Systems. At filing stage customers or their agents will be requested to input/verify the bank account details they wish to use for any future refunds of the relevant tax. The

early capture of accurate bank details will improve the timeliness in processing any future refunds/repayments and reduce the need to hold refunds or initiate customer contact at a later stage in the process.

In the absence of bank account details, the repayment will be held in Revenue's repayments system and the customer will be requested to provide bank account details via ROS. The repayment will continue to be held until such time as the details are provided.

What Bank Account Details are required?

Customers must provide:

- SEPA Reachable BIC/Swift
- IBAN
- Account Name
- The account must be in a bank within the Single Euro Payments Area (SEPA) zone
- The account must be a Euro denominated account

To update bank account details on ROS, go to **Manage Bank Accounts** on the My Services homepage and Select **Manage EFT** in the Refunds section.

Can payments be made to Bank Accounts outside of Ireland?

Yes. With the introduction of the SEPA payment system in 2013 payments can issue electronically to any SEPA Reachable Bank within the SEPA zone. A list of SEPA Reachable Banks along with Swift / BIC is available.

Faster payment processing time?

Yes. Electronic payment transfer is a faster, cheaper and more secure way of receiving your tax refund/repayment. Refunds are lodged directly to the nominated account and there are no processing, postal or clearing delays that can arise when receiving a cheque repayment.

Will interest accrue on refunds held pending receipt of bank account details?

In certain circumstances where delays arise in the issuing of refunds/repayments, interest is payable by Revenue to the customer. In this regard interest is only payable when the claim is validated. The claim only becomes valid on receipt of the bank account details.