



STATUTORY INSTRUMENTS.

S.I. No. 273 of 2011.

RETURNS OF PAYMENTS (GOVERNMENT DEPARTMENTS AND
OTHER BODIES) REGULATIONS 2011

(Prn. A11/0977)

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RETURNS OF PAYMENTS (GOVERNMENT DEPARTMENTS AND
OTHER BODIES) REGULATIONS 2011

The Revenue Commissioners, in exercise of the powers conferred on them by section 891B (inserted by section 125 of the Finance Act 2006 (No. 6 of 2006)) of the Taxes Consolidation Act 1997 (No. 39 of 1997) and with the consent of the Minister for Finance, hereby make the following regulations:

Citation

1. These Regulations may be cited as the Returns of Payments (Government Departments and other Bodies) Regulations 2011.

Definitions

2. In these Regulations—

“appropriate Revenue officer” means a Revenue officer designated in writing for the purpose of these Regulations by the Assistant Secretary in the Office of the Revenue Commissioners for the time being in charge of the Planning Division;

“authorised officer” means a Revenue officer authorised by the Commissioners in writing for the purpose of these Regulations;

“books, records or other documents” includes—

- (a) any records used in the business or area of responsibility of a specified person whether—
 - (i) comprised in bound volume, loose-leaf binders or other loose-leaf filing system, loose-leaf ledger sheets, pages, folios or cards, or
 - (ii) kept on microfilm, magnetic tape or in any non-legible form (by the use of electronics or otherwise) which is capable of being reproduced in a legible form,
- (b) every electronic or other automatic means, if any, by which any such thing in non-legible form is so capable of being reproduced,
- (c) documents in manuscript, documents which are typed, printed, stencilled or created by any other mechanical or partly mechanical process in use from time to time and documents which are produced by any photographic or photostatic process, and
- (d) correspondence and records of other communications between a specified person and a person to whom a relevant payment is made;

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 14th June, 2011.*

“Commissioners” means the Revenue Commissioners;

“electronic means” includes electrical, digital, magnetic, optical, electromagnetic, biometric and photonic means of transmission of data and other forms of related technology by means of which data is transmitted;

“excepted payment” means a payment referred to in Schedule 1 by a specified person, provided that, where such payment is included in a return under these Regulations, the payment shall be deemed not to be an excepted payment;

“payee” means any person to whom a relevant payment is made;

“Planning Division” means the division of the Office of the Revenue Commissioners known as the Planning Division or such other division of the Commissioners to which may be assigned by the Commissioners their functions under these Regulations;

“Principal Act” means the Taxes Consolidation Act 1997 (No. 39 of 1997);

“principal section” means section 891B of the Principal Act;

“relevant payment” means a payment, other than an excepted payment, made by a specified person in the tax year 2008 or a subsequent tax year;

“return” means a return made electronically—

(a) using such technology as may be approved or provided by the Commissioners, and

(b) in such form or format as may be required by the Commissioners;

“specified person” means a person or body specified under Regulation 3;

“tax year” means a year of assessment;

“VAT” means value-added tax chargeable by virtue of the Value Added Tax Consolidation Act 2010 (No. 49 of 2010).

Specified persons

3. The following shall be specified persons for the purposes of these Regulations:

(a) a Minister of the Government;

(b) a body established by or under statute, other than a body specified or referred to in Schedule 2;

(c) a body which undertakes the disbursement of public funds, other than a body referred to in paragraph (b).

Reporting thresholds

4. (1) No relevant payment made by a specified person to a payee shall be required to be included in a return under Regulation 5 where the aggregate amount of all of the relevant payments made by the specified person to the payee in the tax year does not exceed €1,000.

(2) Paragraph (1) shall not apply to any payments to which Chapter 1 of Part 18 of the Principal Act applies.

Returns of payments

5. (1) Subject to these Regulations, every specified person who makes a relevant payment in the tax year 2008 or a subsequent tax year, shall make and deliver to the appropriate Revenue officer, within the time specified in Regulation 6, a return of the aggregate of all such relevant payments made in the tax year concerned by that specified person.

(2) The return referred to in paragraph (1) shall include, as respects—

- (a) the specified person, the details set out in paragraph (3),
- (b) each payee to whom the specified person makes a relevant payment, the details set out in paragraph (4), and
- (c) the amount of the relevant payment, or the aggregate of the relevant payments, made by the specified person to the payee, the details of which are set out in paragraph (5).

(3) The details relating to the specified person are—

- (a) name,
- (b) address, and
- (c) tax reference number.

(4) The details relating to the payee are—

- (a) name,
- (b) address, and
- (c) tax reference number, or, in the case of a charity, the reference number assigned to the payee by the Commissioners and known as the charity (CHY) number, or in the absence of such a number, an indication to that effect.

(5) The details relating to the relevant payment or the aggregate of the relevant payments, as the case may be, are—

- (a) the amount of the relevant payment,

- (b) the amount of tax deducted in accordance with section 523(1) of the Principal Act, where relevant, and
- (c) an indication showing whether the relevant payment is gross or net of VAT.

(6) Where a relevant payment is made in a currency other than the euro, the payment shall be stated as the euro amount for which it might reasonable be exchanged by persons dealing at arm's length.

Time by which returns are to be made

6. Returns under these Regulations shall be made not later than—

- (a) 30 June 2011, in relation to returns for the tax years 2008, 2009 and 2010, and
- (b) 30 June, following the end of the tax year 2011 and each subsequent tax year.

Obligation to seek and provide tax reference numbers

7. (1) A specified person shall make all reasonable efforts to obtain from a payee that person's tax reference number, if any, and the payee shall provide to the specified person their tax reference number, if any.

(2) Where the tax reference number is an individual's PPS Number, the specified person shall only use that number for the purpose of including it in the return to be made under Regulation 5 and for no other purpose.

Inspection of books, etc, and provision of information and assistance

8. (1) Any Revenue officer may by notice in writing require a specified person, or a person who appears to that officer to be a specified person, to furnish him or her within such time, not being less than 14 days, as may be provided by the notice, with such information (including copies of any relevant books, records or other documents) as he or she may reasonably require for the purpose of determining whether information contained in a return under these Regulations by the specified person is correct and complete.

(2) Where an authorised officer in exercising or performing his or her powers and duties under subsection (6) of the principal section has reason to believe that information—

- (a) included in a return was not correct and complete, or
- (b) not included in a return was incorrectly not so included,

the authorised officer may make such further enquiries as are necessary to establish whether or not the information concerned was, in fact, not correct and complete or incorrectly not so included.

(3) An authorised officer may require a specified person or an employee of a specified person to produce books, records or other documentation and to

provide information, explanations and particulars and to give all assistance which the authorised officer may reasonably require for the purpose of the powers and duties conferred on him or her by subsection (6) of the principal section and, as the case may be, enquiries under paragraph (2).

(4) An authorised officer may make extracts from or copies of all or any part of the books, records or other documents or other material made available to him or her or require that copies of books, records or other documents be made available to him or her in exercising or performing his or her powers under subsection (6) of the principal section and, as the case may be, under this Regulation.

Delegation

9. The Commissioners may nominate, in writing, any of their officers to perform any acts and discharge any functions authorised by these Regulations to be performed or discharged by them.

1. Payments of emoluments to which Chapter 4 of Part 42 of the Principal Act applies.
2. Payments made without deduction of income tax to employees in accordance with Statement of Practice SP — IT/2/07 (Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees) issued by the Commissioners.
3. Payments to which Chapter 2 of Part 18 of the Principal Act applies.
4. Payments made under the Hepatitis C Compensation Tribunal Act 1997 (No. 34 of 1997).

SCHEDULE 2

1. (a) An Post.
- (b) Bord Gais Éireann.
- (c) Bord na gCon.
- (d) Bord na Móna.
- (e) Bus Átha Cliath — Dublin Bus.
- (f) Bus Éireann — Irish Bus.
- (g) Coillte Teoranta.
- (h) Córas Iompair Éireann.
- (i) Drogheda Port Company.
- (j) Dublin Airport Authority Public Limited Company.
- (k) Dublin Port Company.
- (l) Dun Laoghaire Harbour Company.
- (m) Dundalk Port Company.
- (n) EirGrid.
- (o) Electricity Supply Board.
- (p) Galway Harbour Company.
- (q) Horse Racing Ireland.
- (r) Iarnród Éireann — Irish Rail.
- (s) Irish Aviation Authority.
- (t) Irish National Stud Company Limited.
- (u) New Ross Port Company.
- (v) Port of Cork Company.
- (w) Port of Waterford Company.
- (x) Radio Telefís Éireann.
- (y) Teilifís na Gaeilge.

(z) National Oil Reserves Agency.

(aa) Shannon Foynes Port Company.

(ab) Wicklow Port Company.

2. A subsidiary of a body specified in paragraph 1, or a subsidiary of that subsidiary.

The Minister for Finance consents to the making of these Regulations.



GIVEN under my Official Seal,
10 June 2011.

MICHAEL NOONAN,
Minister for Finance.

GIVEN under my hand,
10 June 2011.

MICHAEL O'GRADY,
Revenue Commissioner.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
nó tríd an bpost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
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CONTAE MHAIGH EO,
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