

Defective Concrete Products Levy

Part 18E-00-01

This document should be read in conjunction with Part 18E and Schedule 36 of the Taxes Consolidation Act 1997

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Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

1 Introduction

The purpose of this manual is to provide an overview of the Defective Concrete Products Levy (DCPL). The DCPL was introduced by section 99 Finance Act 2022 which inserted Part 18E and Schedule 36 into the Taxes Consolidation Act 1997 (TCA 1997).

The DCPL applies to the 'first supply' of certain concrete products on or after 1 September 2023. The levy is chargeable on the open market value of the concrete products that are within the scope of the levy, on the date of their first supply. The DCPL does not apply on any second or subsequent supplies of a concrete product within scope, where a previous chargeable supply of that product was made.

The person who makes a first supply of a concrete product which is within scope of the levy is the chargeable person in respect of the levy. The levy operates on a self-assessment basis and a chargeable person will be accountable for and liable to pay the levy and to submit returns to Revenue on a bi-annual basis.

Finance (No.2) Act 2023 amended Part 18E of the TCA 1997. The amendment provides that ready to pour concrete utilised in the manufacture of precast concrete products will be removed from the charge to the levy with effect from 1 January 2024, where a declaration is made to the chargeable person by a specified person (see [section 4](#) for further details). The amendment also provides for a refund scheme of the levy paid on ready to pour concrete by a specified person, where that concrete was utilised in the manufacture of precast concrete products between 1 September 2023 and 31 December 2023 (see [section 5](#) for further details).

The levy is under the care and management of Revenue.

2 Overview of the Levy

2.1 What is the defective concrete products levy

The DCPL is a levy that arises on the first supply of certain concrete products. The levy is calculated at 5% of the open market value of liable concrete products on the date of their first supply.

2.2 What products are within the scope of the levy

The levy applies to two types of concrete products which are required to comply with certain Harmonised European Standard as referenced in the [Official Journal of the European Union \(or any adopted national version of such Harmonised European Standard\)](#)¹ and ready to pour concrete.

¹ OJ No. L88, 4.4.2011, p.5

Section 531AAG TCA 1997 defines the concrete products within the scope of the levy and Schedule 36 TCA 1997 provides additional detail.

The following products come within the scope of the levy:

- (a) products, containing concrete, that are required to comply with the following [EU Harmonised Standards \(or adapted national version of such Harmonised Standard\)](#)², as set out in Schedule 36 to the TCA 1997 -
 - EN 771-3:2011+A1:2015 Specification for masonry units - Part 3: Aggregate concrete masonry units (Dense and lightweight aggregates), and
 - EN 771-4:2011+A1:2015 Specification for masonry units - Part 4: Autoclaved aerated concrete masonry units,and
- (b) ready to pour concrete.

Concrete is defined in section 531AAG TCA 1997 as “material formed by mixing cement, coarse or fine aggregate (or a combination thereof) and water, with, or without the incorporation of admixtures, additions or fibres, which develops its properties by hydration”.

Ready to pour concrete utilised by a specified person in the manufacture of precast concrete products, or so much of the ready to pour concrete so used, is not chargeable to the levy where a declaration is made to a chargeable person on or after 1 January 2024.

A specified person for the purposes of the DCPL is a person³ who acquires a first supply of ready to pour concrete which is used by that person in the manufacture of precast concrete products.

A precast concrete product is defined in section 531AAG TCA 1997 as a product that:

- (a) contains concrete,
- (b) is manufactured in a specially equipped facility through a process of casting the concrete in a reusable mould or form and curing the concrete in a controlled environment,
- (c) following manufacture is transported from the facility –
 - (i) to a premises or place in or on which the product is made available for wholesale or retail,
 - (ii) a construction site, or

² OJ No. L88, 4.4.2011, p.5

³ Section 18 of Part 4 of the Interpretation Act 2005 defines a “person” as including “...a body corporate (whether a corporation aggregate or a corporation sole) and an unincorporated body of persons, as well as an individual...”.

(iii) its final destination of use

and

(d) is manufactured as part of a trade which consists of the manufacture of such products, for supply to customers, where the trade is ordinarily carried on in a facility in which the manufacturing process takes place.

2.3 When is the levy chargeable?

A chargeable person, for the purposes of the DCPL, is a person⁴, who makes a first supply of a concrete product within scope of the levy.

The first supply of a concrete product is defined in section 531AAG TCA 1997 as meaning a chargeable supply of a concrete product where a previous chargeable supply of that concrete product has not occurred.

To determine what is a chargeable supply, consideration should also be given to the definition of “supply”. “Chargeable supply” and “supply” are both defined in section 531AAG TCA 1997.

A chargeable supply arises when a concrete product within the scope of the levy is-

- (a) sold or otherwise transferred, within the State or outside of the State, by a person in the course of any business carried on in the State by the person. This includes the sale or transfer of the product to a person outside of the State;
- (b) assigned for use in a business other than as set out in paragraph (a) by a person in the State; or
- (c) used by a person for private or business use in the State. This includes concrete products which are sourced from outside the State.

The levy arises on the first chargeable supply of the concrete product and does not arise on any second or subsequent supplies.

Where a specified person makes a declaration to a chargeable person in respect of a supply of ready to pour concrete that will be utilised in the manufacture of precast concrete products on or after 1 January 2024, the levy will not be charged on that supply of ready to pour concrete.

⁴ Section 18 of Part 4 of the Interpretation Act 2005 defines a “person” as including “...a body corporate (whether a corporation aggregate or a corporation sole) and an unincorporated body of persons, as well as an individual...”.

Example 1- Manufacture of concrete masonry units

ABC Ltd carries on a business in the State which involves the manufacturing of aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to the product).

On 10 September 2023 ABC Ltd sells 10,000 units of newly manufactured product to XYZ Ltd who is a retailer in the State. ABC Ltd has made the first supply of a concrete product within scope of the levy in the course of a business carried on by ABC Ltd in the State, therefore the DCPL applies to this supply.

XYZ Ltd begins selling these units to customers on 11 September 2023. The DCPL does not apply to these sales as they are considered to be a second supply.

Example 2 – Manufacture of ready to pour concrete

Red Ltd carries on a business in the State which involves the manufacturing of ready to pour concrete.

On 20 February 2024 Red Ltd sells 50 tonnes of newly manufactured product to Blue Ltd who is a construction company operating outside the State. Red Ltd has made a first supply of a concrete product within scope of the levy in the course of a business carried on by Red Ltd in the State, therefore Red Ltd is a chargeable person and the DCPL applies to this supply.

A declaration may not be made in respect of this supply of ready to pour concrete because it will not be utilised in the manufacture of precast concrete products.

Example 3 – Supply to a subsidiary

Venus Ltd carries on a business in the State which involves the manufacturing of aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to this product).

On 10 October Venus Ltd assigned 10,000 units of newly manufactured product to Mars Ltd who operates a concrete product retail business, Mars Ltd is a subsidiary of Venus Ltd. Venus Ltd has made a first supply of a concrete product within scope of the levy for use in a business carried on by Mars Ltd, therefore Venus Ltd is a chargeable person and the DCPL applies to this supply.

Example 4 – Supply from outside the State to a business within the State

XYZ Ltd is a retailer in the State. On 30 October 2023 XYZ Ltd purchases aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to the product therefore it is within scope of the levy) from Blue Ltd. Blue Ltd is a manufacturer of this product outside the State.

XYZ Ltd receives the purchased product on 10 November 2023. On 11 November 2023 XYZ Ltd begins selling the purchased product to customers. As XYZ Ltd is using the product purchased from outside the State in its business, the DCPL applies to these sales as they are considered to be the first supply for the purpose of the levy and XYZ Ltd is a chargeable person.

Example 5 – Supply from outside the State to an individual within the State

Paula is building a private residence. On 1 September 2023 Paula purchased 500 units of aggregate concrete masonry units (EN 771-3:2011+A1:2015 applies to this product therefore it is within scope of the levy) from a manufacturer in Northern Ireland. The units are delivered into the State.

On 1 October 2023 Paula used the units in the construction of her private residence. As Paula has used the units in a private capacity within the State a chargeable supply has arisen as no previous first supply in the State has occurred. Paula's use of the units on 1 October 2023 is the first supply for the purposes of the DCPL and therefore Paula is a chargeable person, and the levy applies.

Section 531AAQ(3) TCA 1997 contains an anti-avoidance measure in respect of first supplies of concrete products within scope of the levy between connected persons. The measure applies where connected persons enter into any arrangement(s) with the main purpose of making a first supply before 1 September 2023 in order to avoid the application of the DCPL. Where such arrangement(s) are entered into, they will be regarded as not having taken place for the purpose of the application of the DCPL.

See [section 3.1](#) on how to register for the DCPL and [section 3.2](#) for the documents and records that are required to be created and issued on each first supply of concrete products within scope of the levy.

2.4 Computation of the levy

The levy is chargeable at the rate of 5% on the VAT exclusive open market value of concrete products, within the scope of the levy, on the date of their first supply.

The levy is chargeable on the open market value of the concrete product only. Ancillary costs such as delivery and haulage are not within the scope of the levy. Where a chargeable person charges a sale price inclusive of delivery or another associated service, the chargeable person should apply the levy to the element of the sales price for the concrete products within scope only.

As noted, the levy is chargeable on the open market value of the concrete product. Revenue acknowledges that the price of supply of ready to pour concrete may include both the open market value of the product and the related delivery and haulage costs. In these circumstances, Revenue recognises the administrative burden and complexity of apportioning the composite cost between the ready to pour concrete and related delivery and haulage cost components on each supply. Therefore, as a simplification measure, Revenue is willing to accept, for the purpose of determining the levy due in respect of a supply of ready to pour concrete, a chargeable person may apply a fixed average percentage rate to calculate the portion of the cost which relates to delivery and haulage (being the portion of the cost that is not subject to the levy). It will be the responsibility of each chargeable person to provide evidence of the basis of the apportionment between the ready to pour concrete product, and the related haulage and delivery costs, where requested to do so by Revenue. The percentage applied to the haulage and delivery costs may not in general exceed 25% of the overall cost.

Example 6 – Calculation of levy – Business to business

The details are the same as Example 1. ABC Ltd charges XYZ Ltd €6,000 for the 10,000 units of aggregate concrete masonry units this is prior to charging delivery and haulage costs and applying VAT.

ABC Ltd's liability to the DCPL is calculated as follows: €6,000 x 5% = €300

ABC Ltd will apply VAT on €6,300 i.e., the cost of the units prior to the application of the DCPL plus the DCPL.

Example 7 – Calculation of levy – Business to an individual

ABC Ltd supplies ready to pour concrete to Joe Bloggs on 30 September 2023.

ABC Ltd is making a first supply of a concrete product within scope of the DCPL on or after 1 September 2023.

ABC Ltd issues a document to Joe Bloggs as follows:

Ready to pour concrete	€5,000
DCPL 5% (€5,000 @ 5%)	€250
Total taxable amount	€5,250
VAT @ 13.5% (€5,250 @ 13.5%)	€708.75
Total amount due	€5,958.75

Example 8 – Calculation of levy – Business outside the State to an individual

Joan Bloggs purchases €5,000 of ready to pour concrete from 456 Ltd in Co. Down on 30 September 2023, for the private use in the construction of footpaths and a driveway around her home in Co. Meath. Therefore, for the purposes of the levy, Joan Bloggs uses the ready to pour concrete, supplied from outside the State, for private use in the State.

Joan Bloggs is within scope of the DCPL as this is considered the first supply within the State, and Joan Bloggs is the chargeable person.

Joan Bloggs retains the invoice 456 Ltd issued and accounts for 5% DCPL on the market value of the invoice which was €5,000 stg. (Exchange rate on 30 September 2023 €1 is GBP £0.86706):

Ready to pour concrete (€5,000/0.86706)	€5,767
DCPL 5% (€5,767 @ 5%)	€288

Joan Bloggs retains the following books and records:

- Invoice from 456 Ltd, displaying the concrete product within charge,
- Delivery document from 456 Ltd,
- Record created under section 531AAH(4) displaying the DCPL levy.

Example 9 – Calculation of levy – Business to an individual

ABC Ltd supplies ready to pour concrete to Patrick Bloggs on 27 March 2024.

ABC Ltd calculated that the portion of the overall cost of the ready to pour concrete which relates to haulage and delivery is 25%. The 25% allocation is based on a review of the apportionment of the cost of the ready to pour concrete and related delivery and haulage costs on previous deliveries.

ABC Ltd issues a document to Joe Bloggs as follows:

Ready to pour concrete	€3,750
Haulage and delivery costs (25%)	€1,250
DCPL 5% (€3,750 @ 5%)	€188
Total taxable amount	€5,188
VAT @ 13.5% (€5,188 @ 13.5%)	€700.38
Total amount due	€5,888.35

3 Obligations of chargeable persons

3.1 Obligation to register

Prior to making a first supply of a concrete product within scope of the levy on or after 1 September 2023 every chargeable person is required to register with Revenue, as a chargeable person for the purposes of the levy. This obligation to register is set out in section 531AAJ TCA 1997.

In order to register, chargeable persons are required to supply Revenue with the following information:

- their name,
- their tax reference number,
- their business address where relevant.

When a chargeable person ceases to be a chargeable person they should notify Revenue stating the date of cessation.

Revenue will maintain a register of all chargeable persons.

For details on how to register for the DCPL, cease a DCPL registration and how to re-register for the DCPL please refer to:

- [Appendix I](#) for ROS enabled customers,
- [Appendix II](#) for agents managing their client's obligations, and
- [Appendix III](#) for myAccount customers.

3.2 Documents and records

3.2.1 Documents and records to issue on the first supply of a concrete product

When a chargeable person makes a first supply of a concrete product that is within the scope of the levy, they are required to issue documentation or create and retain records in relation to that supply.

Where the supply relates to the transfer of ownership by agreement or sale (paragraph (a) in [section 2.3](#) above), section 531AAH(3) TCA 1997 provides that a document should be issued by electronic or other means to the person to whom the supply was made stating -

- (a) the amount of levy that has arisen and been charged on the supply of the product,
- (b) the supply date of the product, and
- (c) the name of the chargeable person.

Where the supply comes within paragraphs (b) and (c) of [section 2.3](#) above, section 531AAH(4) TCA 1997 provides that the chargeable person shall create and retain a record by electronic or other means stating -

- (a) the amount of levy that has arisen and been charged on the supply of the product, and
- (b) the supply date of the product.

3.2.2 Obligation to keep certain records⁵

Chargeable persons must keep full and accurate records relating to all first supplies of concrete products made during an accounting period in order to ensure that true and accurate returns can be made.

The records that are required to be retained should include, but are not limited to, books, accounts documents and other data maintained either manually or electronically relating to the following –

- a) each supply of concrete products during an accounting period, including;
 - invoices, delivery and purchase records,
 - specific concrete products information which will enable the identification of the type of concrete products, and
 - documentation setting out the open market value of the products on the supply date.
- b) the calculation of the liability to the levy and details of the levy payments made to Revenue, and
- c) copies of documentation issued or records created regarding the first supply of concrete products as required under sections 531AAH(3) and 531AAH(4) TCA 1997 (see [section 3.2](#) above).

⁵ Section 531AAN TCA 1997 – Obligation to keep certain records.

A chargeable person must retain all original declarations made to them by specified persons in relation to supplies of ready to pour concrete used in the manufacture of precast concrete products.

In general, records must be retained for 6 years from the end of an accounting period in which a return has been submitted.

However, where the chargeable person is a company that is wound up the liquidator is required to retain all records for a period of 5 years from the date the company is wound up. Where a company is dissolved without the appointment of a liquidator, the directors are required to retain all records for a period for 5 years from the date the company is dissolved.

Where a chargeable person dies, the executor or administrator of the deceased's estate is required to retain all records in relation to the levy for a period of 5 years from the date of death of the deceased.

3.3 Accounting period

The payment and filing obligations for chargeable persons, in relation to the DCPL, are based on the 'accounting period' for the levy which is defined in section 531AAG TCA 1997.

Accounting periods for the purposes of the DCPL are 6-monthly (bi-annual) periods, with the exception of the first accounting period.

The first accounting period for the levy is –

- 1 September 2023 to 31 December 2023

Subsequent accounting periods are 6-monthly (bi-annual) periods, for example -

- 1 January 2024 to 30 June 2024
- 1 July 2024 to 31 December 2024

3.4 Pay and file obligations

A chargeable person is required to submit a full return and pay any levy arising during an accounting period within 23 days of the end of the accounting period.

For example –

- for an accounting period ending on 30 June, the return and any payment due must be filed by 23 July.
- for an accounting period ending on 31 December, the return and any payment due must be filed by 23 January of the following year.

The particulars that are required to be included on the return are –

- a) the sum of the open market values, on the supply date, of chargeable concrete products supplied during the accounting period,
- b) the amount of levy due for the accounting period,
- c) the sum of the open market values, on the supply dates, of supplies of ready to pour concrete, supplied by the chargeable person and in respect of which a declaration was made under section 531AAJA, in the accounting period, and
- d) the number of specified persons that made a declaration under section 531AAJA, in the accounting period in respect of ready to pour concrete supplied by the chargeable person.

It should be noted that where no levy arises in an accounting period a chargeable person is still required to submit a return to Revenue as set out in section 531AAK(3) TCA 1997.

Where a chargeable person identifies that a submitted return contains an error or an omission, they are obliged to submit an amended return to correct the error or omission.

3.5 Tax Clearance

A Tax Clearance Certificate is confirmation from Revenue that a person's tax affairs are in order. If a chargeable person fails to meet their DCPL obligations their application for tax clearance may not be successful.

Further information on tax clearance is available in the [Tax Clearance](#) Tax and Duty Manual.

4 Making a declaration

A specified person may make a declaration to a chargeable person in respect of ready to pour concrete that will be utilised in the manufacture of precast concrete products on or after 1 January 2024, as provided for under section 531AAJA of the TCA 1997. A chargeable person will not charge the levy on the ready to pour concrete where a declaration is made in respect of that supply.

A declaration must be made by a specified person in respect of each supply of ready to pour concrete or any part of that supply to be used in the manufacture of precast concrete products. That is a precast concrete manufacturer is required to make a declaration to the ready to pour concrete supplier that the ready to pour concrete will be utilised in the manufacture of precast concrete products.

A declaration must be in a form prescribed by Revenue and contain the following –

- the specified person's tax reference number, name and address (including Eircode),

- the chargeable person's tax reference number, name and address (including Eircode),
- the delivery address (including Eircode) for the ready to pour concrete,
- the date of the supply of the ready to pour concrete,
- the open market price of the ready to pour concrete,
- the volume of ready to pour concrete in cubic metres,
- a declaration that the ready to pour concrete to is to be used in the manufacture of a precast concrete product.

Where requested by Revenue a specified person must provide documentary evidence to satisfy Revenue that the supply of ready to pour concrete, or so much of the supply in respect of which a declaration is made, was used in the manufacture of precast concrete products.

A declaration must be made in the form prescribed by Revenue, please see [DCPL declaration form](#).

Example 10 – Supply of products manufactured from ready to pour concrete

123 Ltd manufactures garden patio slabs. The garden patio slabs are not concrete products within scope of the DCPL however they are manufactured using ready to pour concrete. 123 Ltd purchases ready to pour concrete from ABC Ltd to manufacture these slabs. 123 Ltd provides ABC Ltd with a declaration that the ready to pour concrete is to be used for the manufacture of precast concrete products.

ABC Ltd has received a declaration on a first supply of a concrete product not within scope of the levy. ABC Ltd is a chargeable person and 123 Ltd is a specified person for the purposes of the DCPL.

ABC Ltd issues an invoice to 123 Ltd as follows:

Ready to pour concrete	€10,000
VAT @ 13.5% (€10,000 @ 13.5%)	€1,350
Total amount due	€11,350

123 Ltd is not within scope of the DCPL for the sale of the garden patio slabs.

123 Ltd issues an invoice to a customer as follows:

10 bundles of garden patio slabs	€20,000
VAT @ 23% (€20,000 @ 23%)	€4,600
Total amount due	€24,600

Example 11 – Business use of concrete products

Concrete Ltd manufactures garden patio slabs and manufactures ready to pour concrete.

Concrete Ltd utilises ready to pour concrete manufactured at its plant to produce garden patio slabs, which are considered a precast concrete product. Concrete Ltd has made a first supply of ready to pour concrete which is within the scope of the levy. As Concrete Ltd is using the ready to pour concrete to make a precast concrete product it may make a declaration to receive the product without a charge to the levy applying. Concrete Ltd will need to prepare a declaration in respect of the ready to pour concrete used in the manufacture of the precast concrete products and will also need to retain that record. For the purposes of the declaration Concrete Ltd is both a chargeable person and a specified person.

5 Claim for a repayment of the levy by a specified person

A specified person may make a claim for a repayment of the levy paid on ready to pour concrete utilised in the manufacture of precast concrete products, in the accounting period 1 September 2023 to 31 December 2023, as provided for under section 531AAJB of the TCA 1997. A claim may only be made for an amount in excess of €125.

A claim for a refund must be made in the form prescribed by Revenue, please see [DCPL repayment claim form](#).

A specified person will require the following information when submitting a claim for a repayment:

- the name of the supplier,
- VAT number of the supplier,
- supply date of the ready to pour concrete concerned,
- supplier invoice number,
- the amount of the refundable levy.

A claim for a repayment of the levy must be accompanied by the invoices issued to the specified person by the chargeable person and and/ or documents or records issued on the first supply of the ready to pour concrete under section 531AAH(3) and (4) TCA 1997 see [section 3.2.1](#).

Where requested by Revenue, a specified person must provide documentary evidence to satisfy Revenue that the supply of ready to pour concrete, or so much of

the supply in respect of which a claim is made, was used in the manufacture of precast concrete products.

A claim must be made within four calendar months of the end of the accounting period 31 December 2023, i.e., a claim must be submitted on or before 30 April 2023.

6 Valuation by Revenue of concrete products

Section 531AAP TCA 1997 sets out valuation procedures that are available to Revenue where Revenue is not satisfied with the open market value of a concrete product declared on a return or where no return has been made. Section 531AAP TCA 1997 provides that Revenue may ascertain the open market value of a concrete product in a manner that Revenue sees fit including appointing a suitable qualified person for this purpose.

7 Interest and Penalties

7.1 Interest on late payments

If a chargeable person does not pay the levy due on or before the due date (see [section 3.4](#) above), the unpaid levy attracts interest on a daily basis. Interest accrues from the date the levy payment is due until the amount is paid in full.

If a person fails to pay an amount of levy where a false, incorrect or misleading declaration has been made, interest accrues from the supply date of the ready to pour concrete concerned until the date the amount is paid in full.

If a person makes a false or incorrect claim for a repayment of the levy, interest accrues from the date the refund was paid to the person until the amount is repaid in full.

The rate of interest that applies to unpaid DCPL is 0.0219% per day, or part of a day.

7.2 Penalties

Part 18E TCA 1997 sets out a number of penalties that a person may be liable for where they fail to meet certain obligations in respect of the levy. These penalties are set out below.

7.2.1 Failure to issue documentation or create records

Where a chargeable person fails to issue documentation to the person that a first supply is made to, as required under section 531AAH(3) TCA 1997 or fails to create the record required under section 531AAH(4) TCA 1997, they shall be liable to a maximum penalty of €500 for each failure.

7.2.2 Failure to apply the levy to concrete products

Where a chargeable person fails to charge the levy on the supply date, as required under section 531AAH(2) TCA 1997, they will be liable to pay the levy not charged and also liable to a maximum penalty of €4,000.

7.2.3 Failure to submit a return or filing a late return

Where a chargeable person fails to submit a return containing the required details in relation to an accounting period as required under section 531AAK TCA 1997, they will be liable to a maximum penalty of €4,000.

7.2.4 A person makes a false, incorrect or misleading declaration

Where a person makes a false, incorrect or misleading declaration and the levy is not charged, levied or paid, that person will be liable to a maximum penalty of €4,000 and to pay the amount of the levy which would have been chargeable for the ready to pour concrete under section 531AAJA TCA 1997.

7.2.5 A person makes an incorrect or fraudulent claim for a repayment of the levy

Where a person makes a claim for a repayment of the levy on ready to pour concrete not used in the manufacture of precast concrete products or who makes an incorrect or fraudulent claim, that person will be liable to a maximum penalty of €4,000 per claim and to repay the amount of the refund received, under section 531AAJB TCA 1997.

7.2.6 Failure to keep certain records

Where a person who is required under section 531AAN TCA 1997 to retain records in relation to the levy fails to meet this obligation, they will be liable to a maximum penalty of €3,000.

Furthermore, a failure to make a DCPL return required under section 531AAK TCA 1997, is included in Schedule 29 TCA 1997 which lists the sections to which sections 1052, 1054, 1077E and 1077F⁶ TCA 1997 apply. These sections provide for penalties in relation to various Revenue offences.

⁶ Please see [Tax and Duty Manual Part 47-06-08](#) for more information.

8 Right of appeal

8.1 Right of appeal

The DCPL operates on a self-assessment basis and existing provisions available to Revenue to address non-compliance also apply to the levy. These include provisions regarding the raising and amending of assessments by Revenue.

Where a Revenue officer raises an assessment or an amended assessment to tax on a person, the person can appeal that assessment or amended assessment to the Tax Appeals Commission ("TAC")⁷. The appeal must be made within 30 days after the date of the notice of assessment or the amended assessment.

TAC is an independent body that adjudicates and determines disputes between Revenue and taxpayers in relation to taxes and duties dealt with by Revenue. There are detailed statutory provisions in Part 40A TCA 1997 setting out the procedures to be followed in respect of appeals made to the TAC⁸.

8.2 Right of appeal under section 531AAJA(9)

Where a Revenue officer determines that a person is liable to pay an amount under section 531AAJA(7) TCA 1997, the Revenue officer shall notify the person in writing. The person can appeal the determination to the TAC. The appeal must be made within 30 days after the date of the determination.

8.3 Right of appeal under section 531AAJB(9)

Where a Revenue officer determines that a person is liable to pay an amount under section 531AAJB(5) TCA 1997, the Revenue officer shall notify the person in writing. The person can appeal the determination to the TAC. The appeal must be made within 30 days after the date of the determination.

⁷ The TAC was established by the Finance (Tax Appeals) Act 2015. This Act, *inter alia*, contains provisions dealing with the appointment and functions of the Commission and the Appeal Commissioners.

⁸ Further information is available on [the Revenue website](#).

9 Contact

For questions relating to the administration of the DCPL by Revenue, please contact Revenue through MyEnquiries, our secure communications portal available on ROS and on MyAccount. Please quote the reference 'DCPL'.

Some customers may be presented with an option to self-categorise their MyEnquiries query and if this option is available, please select:

- “Enquiry relates to” - Defective Concrete Products Levy, and
- “More specifically” - General query.

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

10 Guide to appendices

Appendices I to VII contain step-by-step guides in respect of registering and deregistering for the DCPL as well as on how to file a DCPL return and pay a DCPL liability.

To assist you in identifying the step-by-step guide that is relevant to your circumstances, please see below.

10.1 I am a business and a ROS customer

- [I would like to register for the DCPL](#)
- [I would like to deregister for the DCPL](#)
- [I would like to re-register for the DCPL](#)
- [I would like to make a DCPL return](#)
- [I would like to amend a DCPL return](#)
- [I would like to pay a DCPL liability](#)

10.2 I am an agent

- [I would like to register a client for the DCPL](#)
- [I would like to deregister a client for the DCPL](#)
- [I would like to re-register a client for the DCPL](#)
- [I would like to make a DCPL return for a client](#)
- [I would like to amend a DCPL return for a client](#)
- [I would like to pay a DCPL liability for a client](#)

10.3 I am a private individual

- [I would like to register for the DCPL](#)
- [I would like to deregister for the DCPL](#)
- [I would like to re-register for the DCPL](#)
- [I would like to make a DCPL return](#)

- [I would like to amend a DCPL return](#)
- [I would like to pay a DCPL liability](#)

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

11 Appendix I – ROS customer registration for the DPCL

This section details how ROS customers can register, cease registration and re-register for the DCPL. The following steps can only be completed once the customer is registered for ROS. If the customer is not registered for ROS, refer to [Appendix VII](#).

11.1 ROS customer registering for the DCPL

Step 1 - Log into ROS and on the “My Services” tab, select “Manage Tax Registrations” in the “Other Services” section.

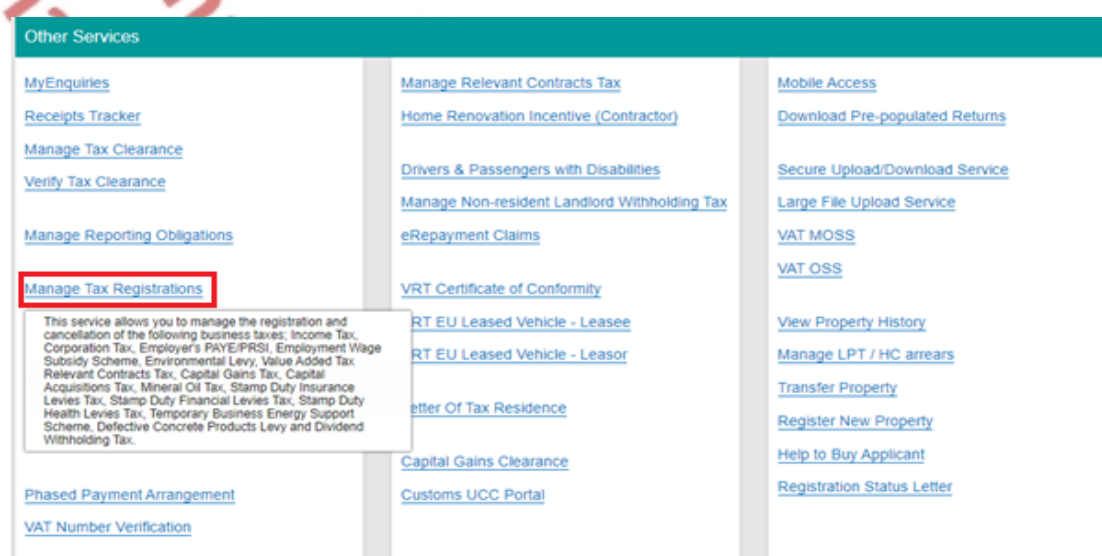


Figure 1: Manage Tax Registrations link on My Services tab in the Other Services section

Step 2 - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL section and click “Register”.

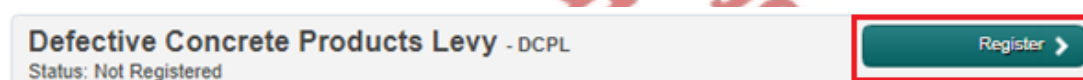


Figure 2: DCPL section of eRegistration screen

Step 3 - The DCPL Registration screen appears. The date defaults to the current date and cannot be changed. To continue, click “Add To Your Requests”.

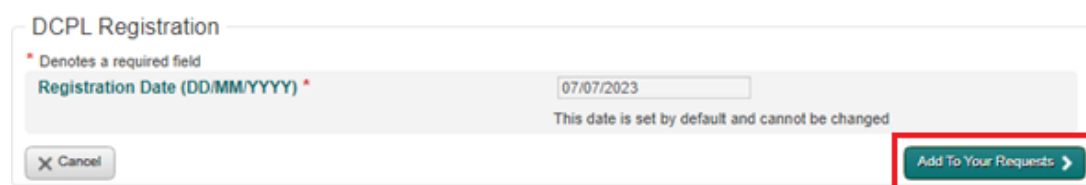


Figure 3: DCPL Registration screen

Step 4 - The registration for the DCPL will be added to “Your Requests”. Click “Submit” to continue.

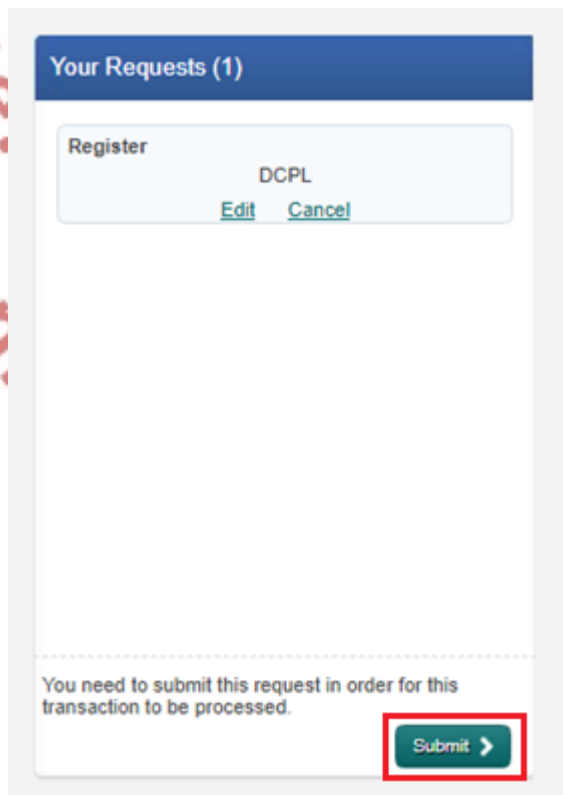


Figure 4: Submit Registration Screen

Step 5 - Select “Sign and Submit” to continue.

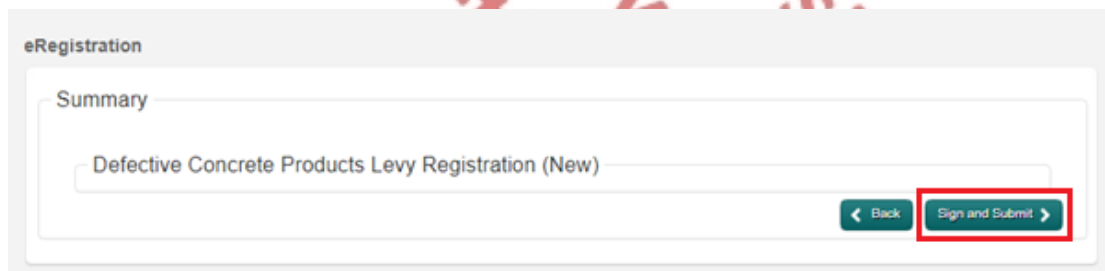


Figure 5: Sign and Submit screen

Step 6 - On the Sign and Submit screen, enter the ROS certificate password, and click “Sign & Submit”.



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.

Figure 6: Sign and Submit password screen

Step 7 - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may print for their records. Click “OK”.

Action	Status	Comments
Register Defective Concrete Products Levy	Success	

Figure 7: ROS registration confirmation screen

Step 8 - The following notice will appear on the Revenue Record tab which the customer may print for their records.

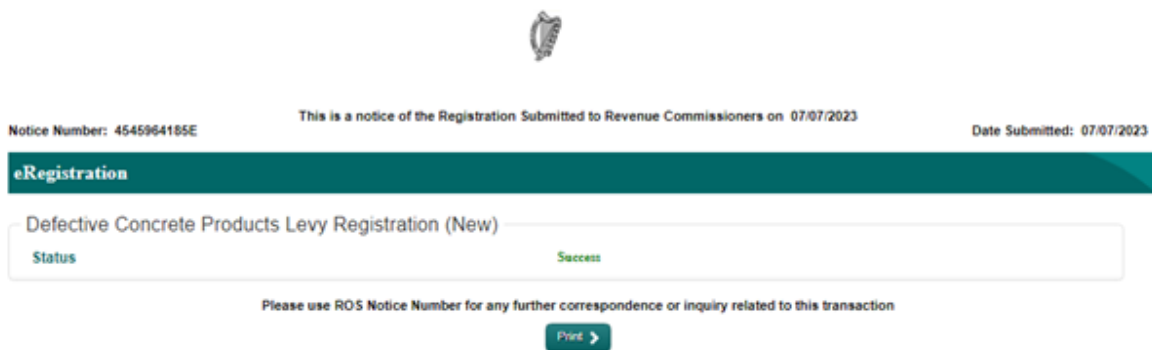


Figure 8: Customer registration confirmation notice on Revenue Record tab

11.2 ROS customer ceasing registration for the DCPL

Step 1 - Log into ROS and on the “My Services” tab, select “Manage Tax Registrations” in the “Other Services” section.

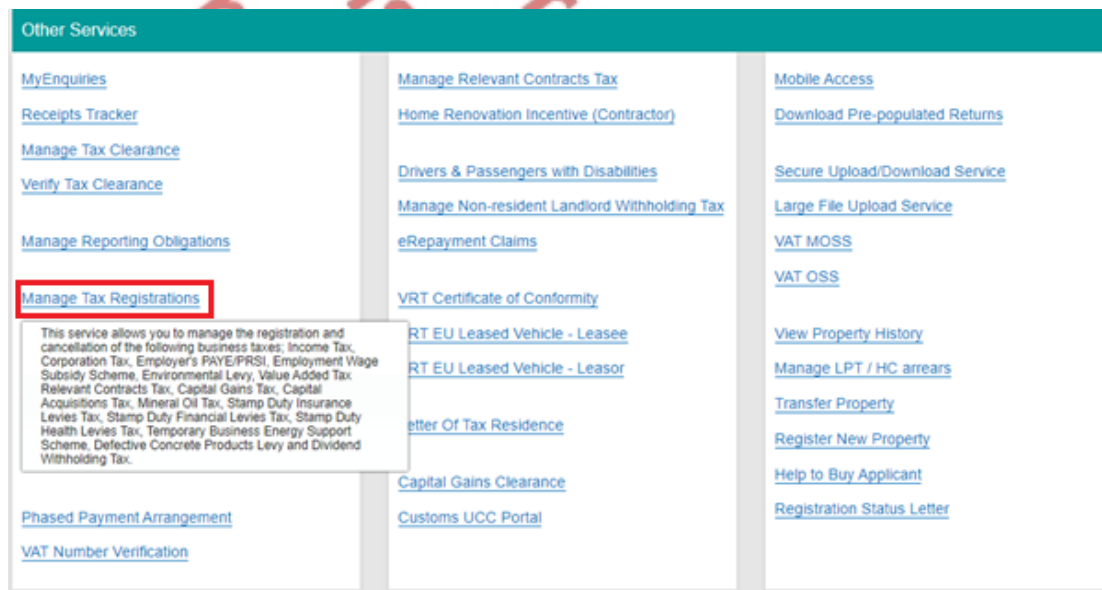


Figure 9: Manage Tax Registrations link on My Services tab in the Other Services section

Step 2 - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL section and click “Cease Registration”.

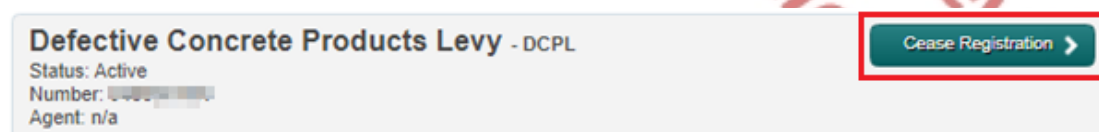
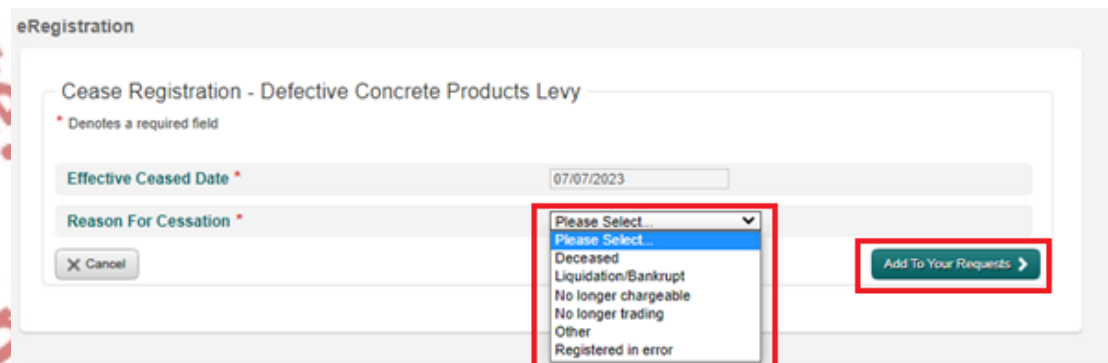


Figure 10: section of eRegistration screen

Step 3 - The Cease Registration screen appears. The cessation will default to the current date and cannot be changed. Choose the relevant reason for ceasing the DCPL registration. To continue, click “Add To Your Requests”.



eRegistration

Cease Registration - Defective Concrete Products Levy

* Denotes a required field

Effective Ceased Date * 07/07/2023

Reason For Cessation *

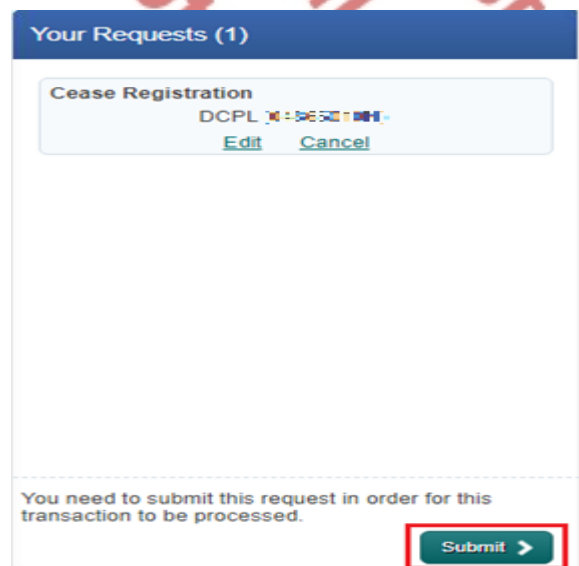
Cancel

Add To Your Requests >

Please Select...
Please Select...
Deceased
Liquidation/Bankrupt
No longer chargeable
No longer trading
Other
Registered in error

Figure 11: Cease Registration for DCPL screen

Step 4 - The cessation of registration for the DCPL will be added to “Your Requests”. Click “Submit” to continue.



Your Requests (1)

Cease Registration

DCPL

Edit Cancel

You need to submit this request in order for this transaction to be processed.

Submit >

Figure 12: Submit Registration Screen

Step 5 - A summary screen will be displayed. Click “Sign and Submit” to continue with ceasing the registration.

Revenue
Cala agn Custaim na Míreann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Summary

Defective Concrete Products Levy Registration

Cessation Request Details

Effective Date	07/07/2023
Reason for Cessation	Registered in error

Back Sign and Submit

Figure 13: DCPL Registration Summary screen

Step 6 - On the Sign and Submit screen, enter the ROS certificate password, and click “Sign & Submit”.

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

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 sys

Enter Password Password

Sign & Submit Back

0%

Figure 14: Sign and Submit password screen

Step 7 - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may print for their records. Click "OK".

ROS Acknowledgement

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **5119399599I**


eRegistration summary:

Action	Status	Comments
Cease Defective Concrete Products Levy	Success	

To return to My Services page click the OK button

Figure 15: ROS registration confirmation screen

Step 8 – The following notice will appear on the Revenue Record tab which the customer may print for their records.



Notice Number: [REDACTED] This is a notice of the Registration Submitted to Revenue Commissioners on 07/07/2023 Date Submitted: 07/07/2023

eRegistration

Defective Concrete Products Levy Registration (New)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Figure 16: Customer registration confirmation notice on Revenue Record tab

11.3 ROS customer re-registering for the DCPL

Step 1 - Log into ROS and on the “My Services” tab, select “Manage Tax Registrations” in the “Other Services” section.

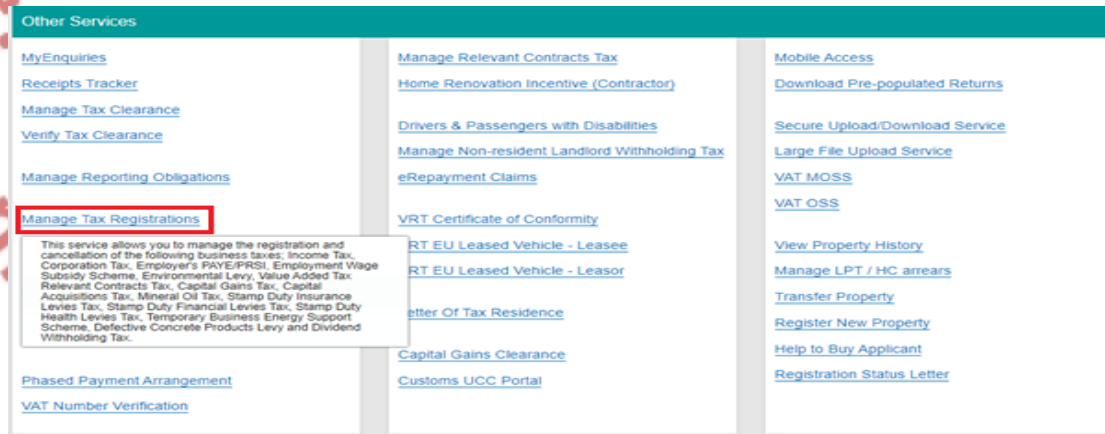


Figure 17: Manage Tax Registrations link on My Services tab in the Other Services section

Step 2 - On the eRegistration screen scroll down to the Defective Concrete Products Levy – DCPL section. The “Re-Register” option will be available. Click on “Re-Register”.

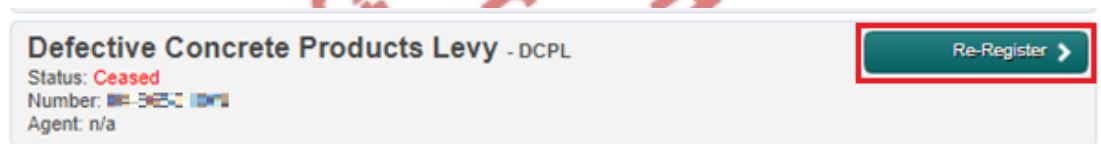


Figure 18: DCPL section of eRegistration screen

Step 3 - The DCPL Re-Registration screen appears. The date defaults to the current date and cannot be changed. To continue, click “Add To Your Requests”.

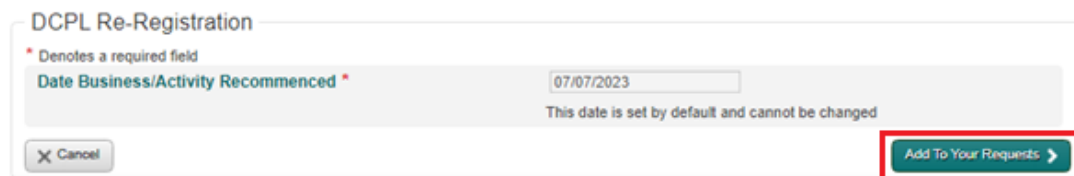


Figure 19: DCPL Registration screen

Step 4 - The DCPL Re-registration will be added to “Your Requests”. Click “Submit” to continue.

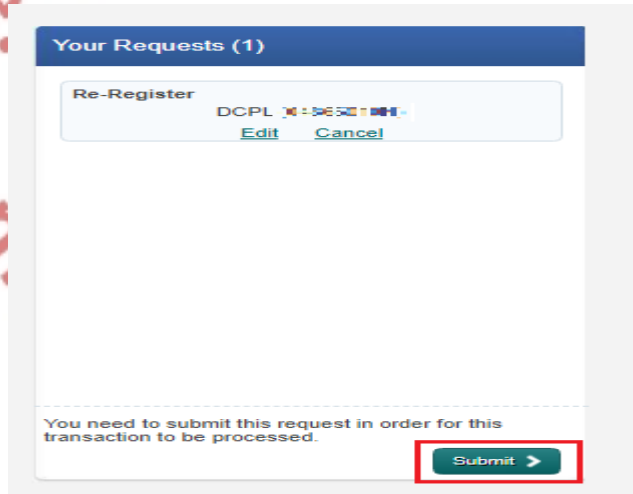


Figure 20: Submit Registration Screen

Step 5 - A summary screen will be displayed. Click “Sign and Submit” to continue with the re-registration.

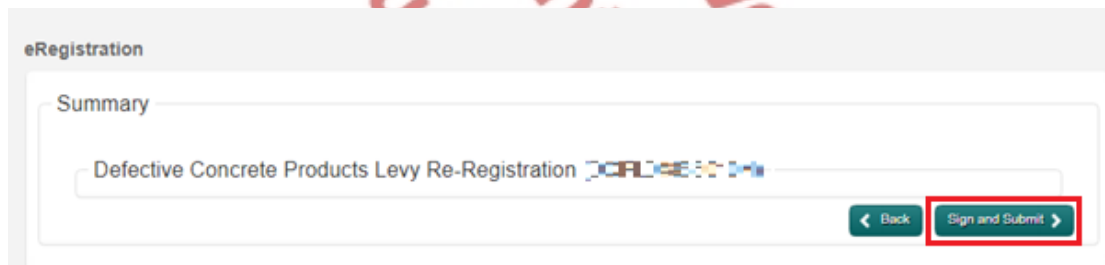



Figure 21: DCPL Registration Summary screen

Step 6 - On the Sign and Submit screen, enter the ROS certificate password, and click “Sign & Submit”.

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.

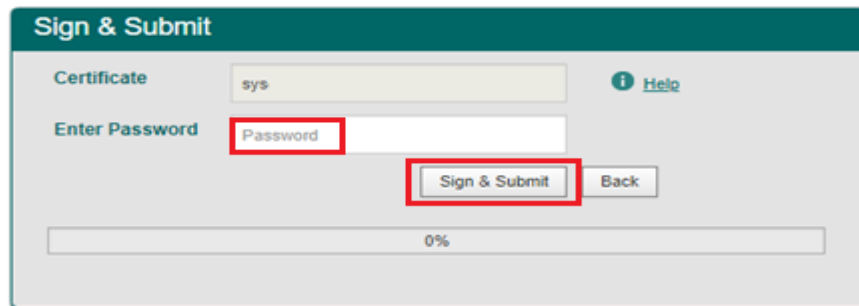
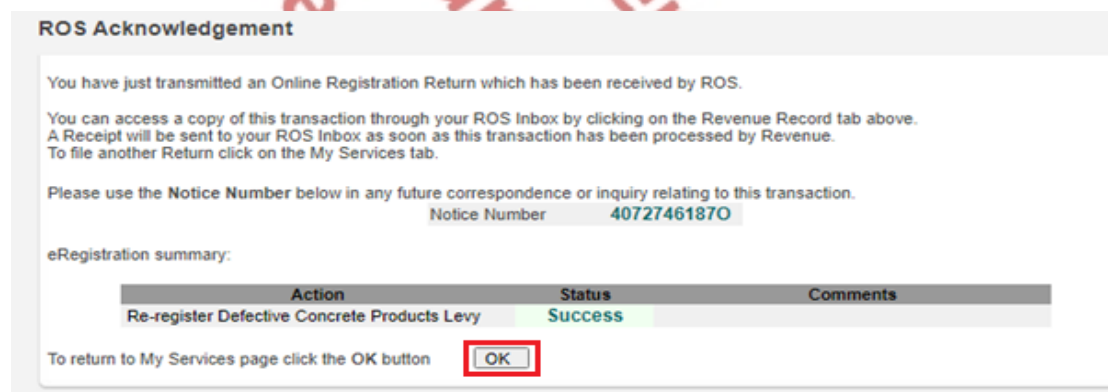


Figure 22: Sign and Submit password screen

Step 7 - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may print for their records. Click “OK”.



ROS Acknowledgement

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on the My Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number **40727461870**

eRegistration summary:

Action	Status	Comments
Re-register Defective Concrete Products Levy	Success	

To return to My Services page click the OK button **OK**

Figure 23: ROS registration confirmation screen

Step 8 - The following notice will appear on the Revenue Record tab which the customer may print for their records.

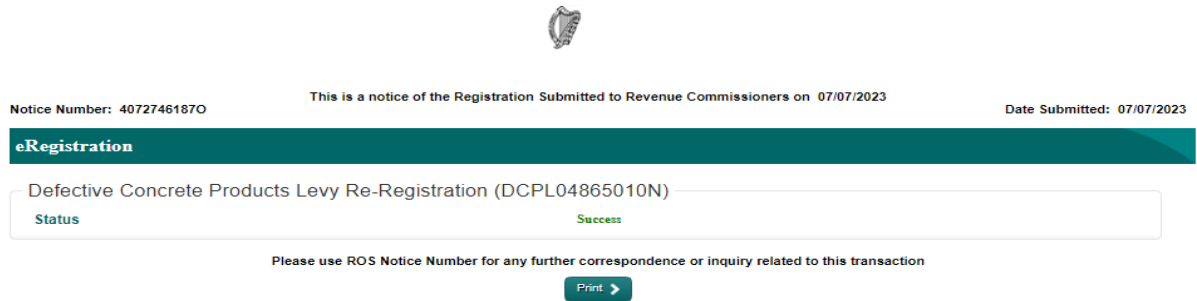


Figure 24: Customer registration confirmation notice on Revenue Record table

Manual is currently subject to review and may not reflect up-to-date position. Most recent version.

12 Appendix II – Agent client registration for the DCPL

This section details how agents can register, cease registration and re-register their clients for the DCPL.

This section is only relevant where the user of the system is an agent.

If the customer is registered for ROS, please refer to [Appendix I](#).

If the customer is a myAccount user, please refer to [Appendix III](#).

12.1 Agent registering a client for the DCPL

Step 1 - The agent must log into ROS. Under the “TAIN Services” tab, locate the customer using Client Search or Client List. The agent will be redirected to the “Client Services” tab for the relevant customer.

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.

Client Search

Search by registration number:

Tax Registrations Reporting Obligations

Select a tax type...

Enter registration no.

Search by name:

Enter surname

Your Client List

You can access and export your full list of clients here.

Or you can display all new clients from a certain date.

Enter date

Last 10 Clients Accessed

- [Icon] [Name] [Status]
- [Icon] [Name] [Status]
- [Icon] [Name] [Status]
- [Icon] [Name] [Status]
- [Icon] [Name] [Status]
- [Icon] [Name] [Status]

Figure 25: TAIN Services Screen

Step 2 - On the “Client Services” tab select “Manage Tax Registrations” from the “Other Services” section.

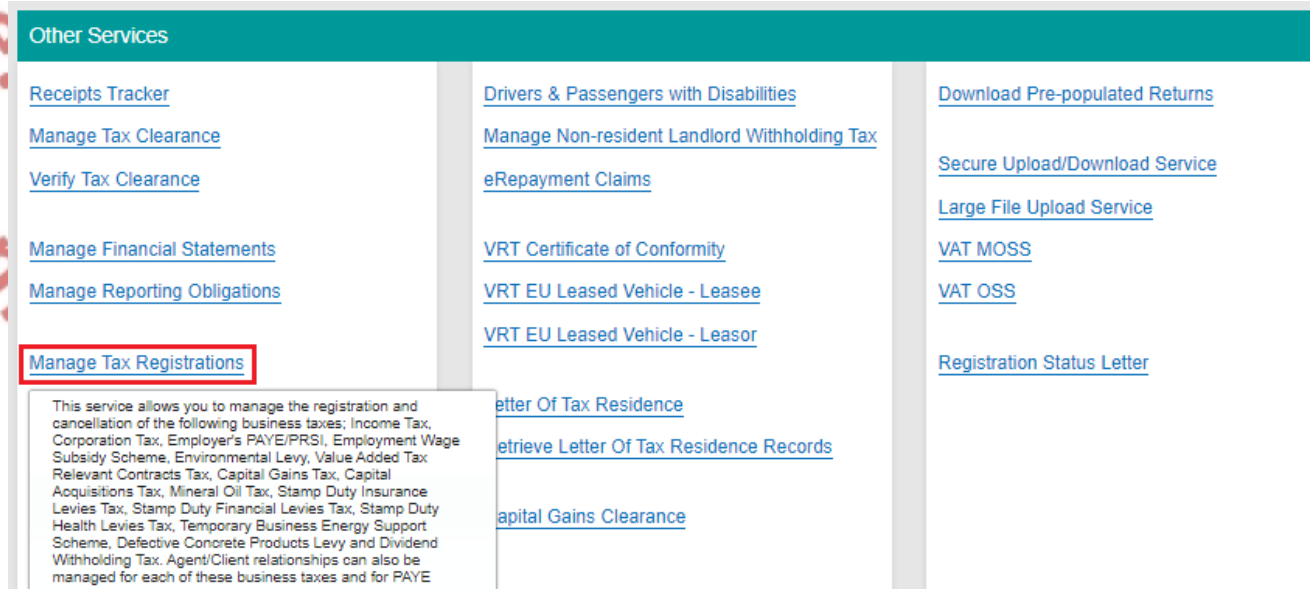


Figure 26: Manage Tax Registrations link on My Services tab in the Other Services section

Step 3 - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL. Click on “Select Action”.

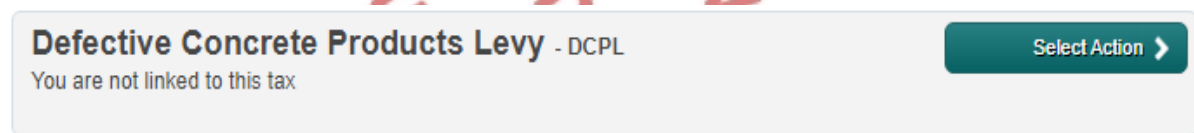


Figure 27: DCPL section of eRegistration screen

Step 4 - To link the agent to the client for the DCPL tax head and register the customer, select “Add and link to a new registration”.

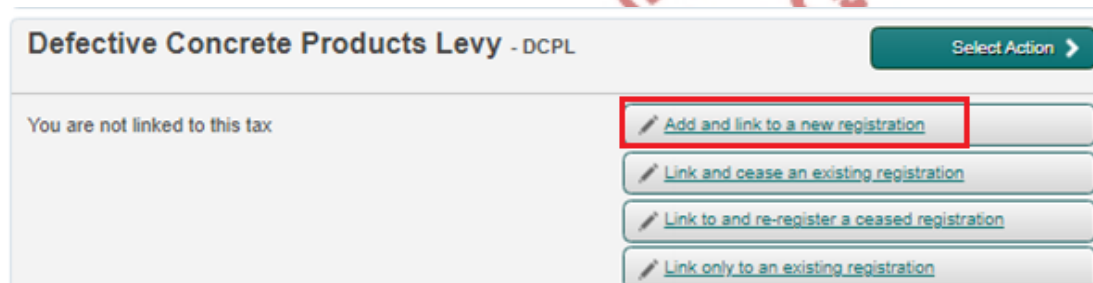
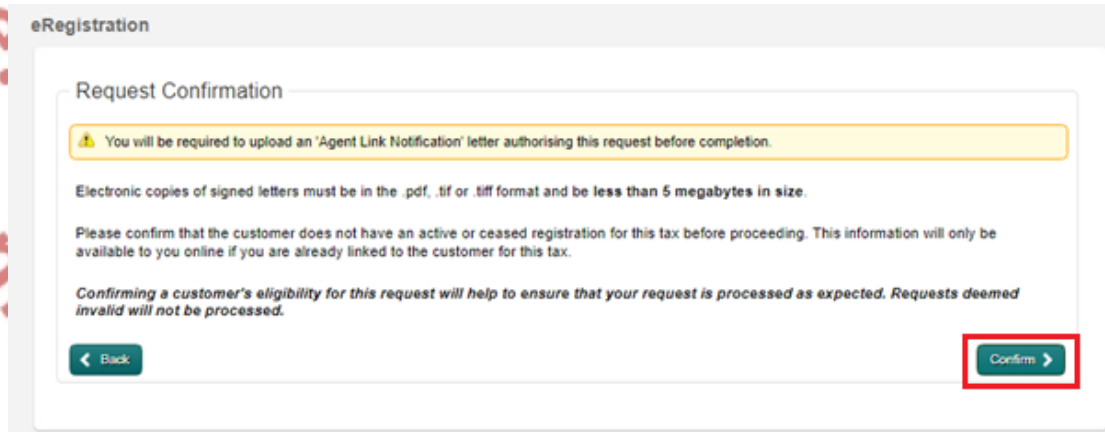


Figure 28: Agent DCPL registration screen

Step 5 - The following screen will be displayed notifying the agent that they will be required to upload an “Agent Link Notification”. This upload will be completed at a later step. Click “Confirm” to proceed”.



eRegistration

Request Confirmation

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

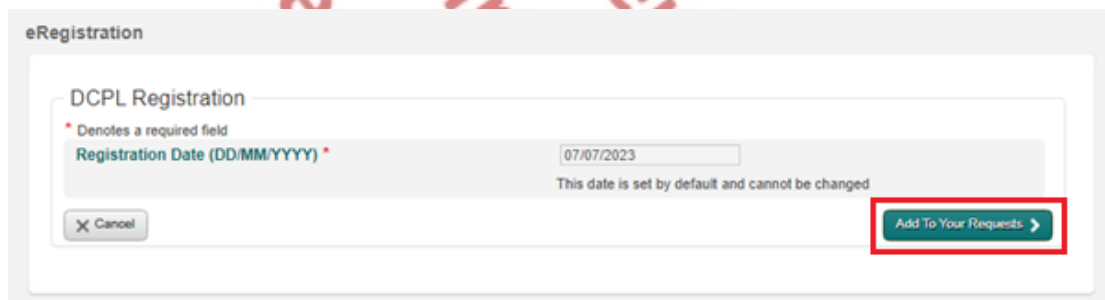
Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.

[← Back](#) [Confirm →](#)

Figure 29: Agent Request Confirmation screen

Step 6 - This leads to the following screen where the client can be registered for the DCPL. The screen defaults to the current date and cannot be changed. Clicking “Add To Your Requests” lists the DCPL for registration.



eRegistration

DCPL Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

This date is set by default and cannot be changed

[X Cancel](#) [Add To Your Requests →](#)

Figure 30: Agent DCPL registration date screen

Step 7 - Clicking Submit under “Your Requests” will lead the agent to the Summary screen.

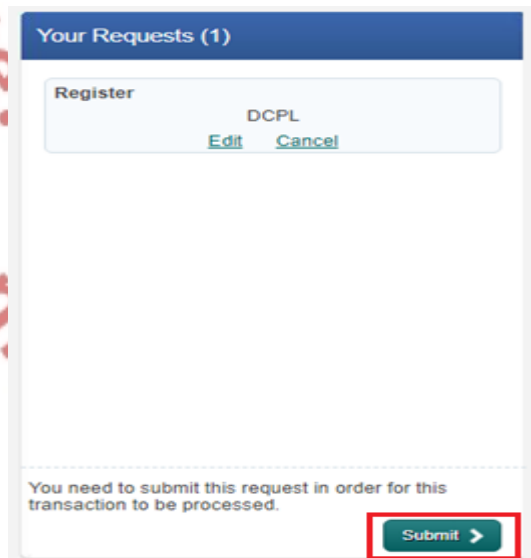


Figure 31: Submit Registration Screen

Step 8 – On the Summary screen the agent has the option of generating an Agent Link Notification customised for the client by selecting “Generate Client Consent Letter”. This letter will be generated in PDF format. A sample is below in Figure 33.

The agent may alternatively use the standard Agent Link Notification form available on the Revenue website - Agent Link Notification on Revenue.ie. Agents can register by entering “DCPL” in the “Other” input box.

Click “Next” to continue.

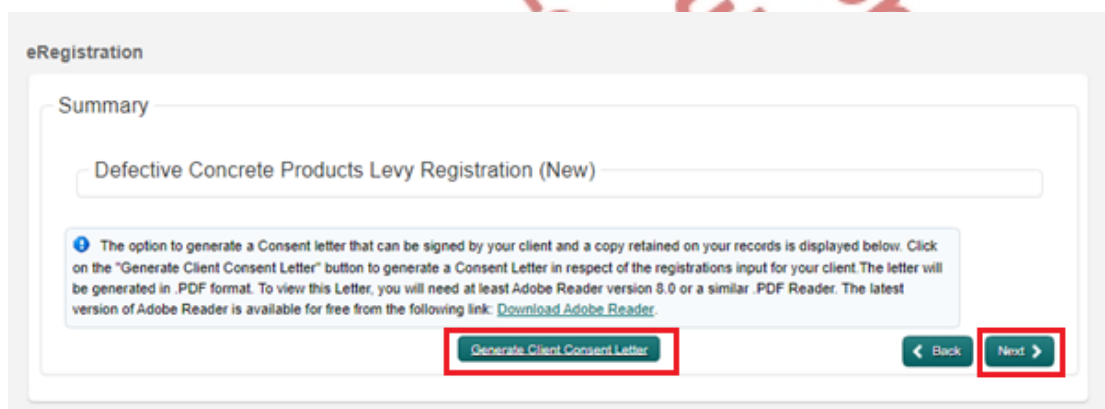


Figure 32: Summary Screen

Sample Agent Link Notification.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

T _____ confirms that **AGENT** _____ is to act as the agent in respect of the following taxes.

Defective Concrete Products Levy Registration (New) _____
Registration Date 07/07/2023

T _____ understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 33: Sample generated Agent Link Notification Letter

Step 9 - The TAIN Link Attachment screen allows a completed Agent Link Notification to be selected and uploaded by selecting “Choose file”, selecting the relevant file, checking the Defective Concrete Products Levy checkbox, and clicking “Next”.

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*
Choose file approval_for...0230707.pdf

Please indicate which tax heads the attachment is relevant to by checking the boxes.

Defective Concrete Products Levy

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 34: TAIN Link Upload screen

Step 10 - Before submitting the document, the TAIN Link Attachment screen appears to allow a review of the file selected for upload. To submit the uploaded file, click “Sign and Submit”.

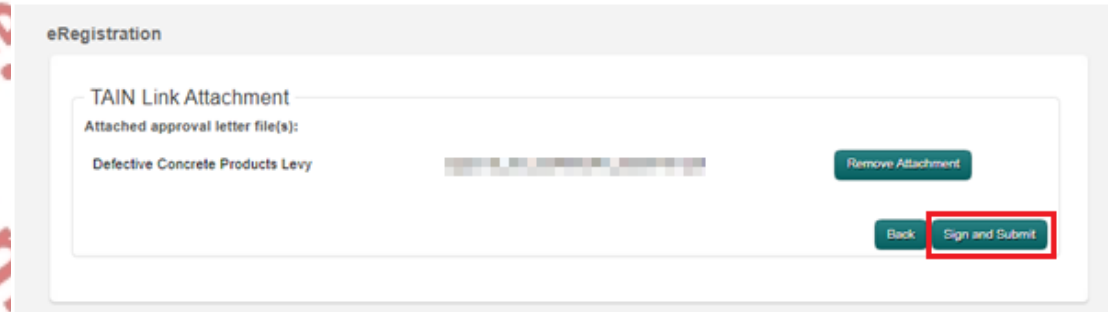


Figure 35: TAIN Link Attachment screen

Step 11 - To complete the registration, enter the ROS password and click on “Sign and Submit”.

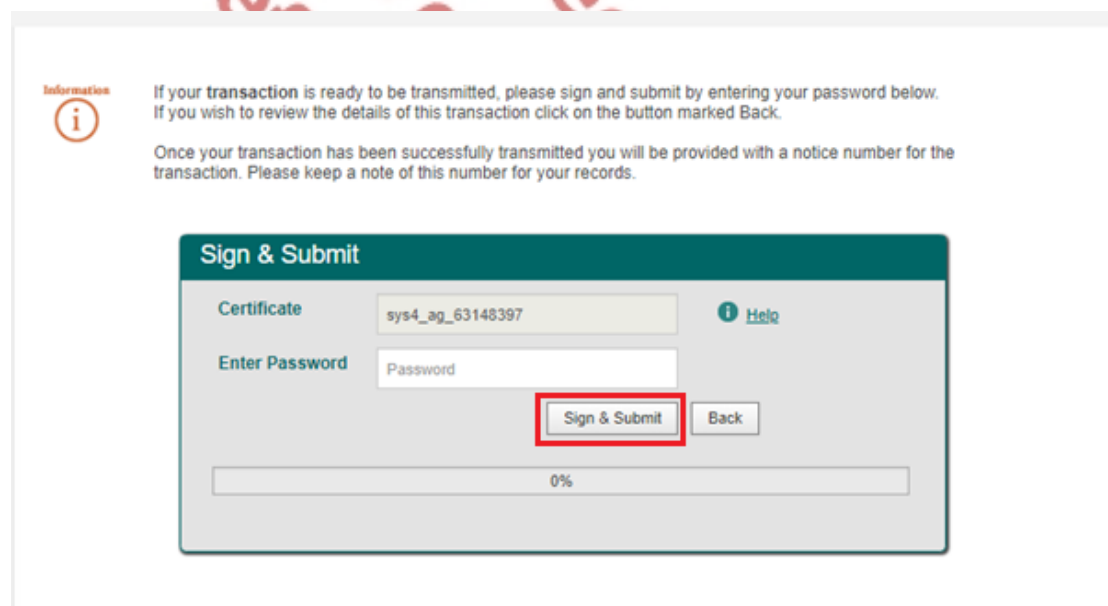


Figure 36: Sign and Submit password screen

Step 12 - The customer will receive a ROS Acknowledgement and a Notice Number, to print a copy for your records. Click "OK".

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number **5587633239U**


eRegistration summary:

Action	Status	Comments
Register and Link Defective Concrete Products Levy	Success	

To return to TAIN Services click on TAIN Services tab.

Figure 37: ROS registration confirmation screen

Step 13 - The following notice will appear which the customer may print for their records.



This is a notice of the Registration Submitted to Revenue Commissioners on 07/07/2023

Notice Number: 5587633239U Date Submitted: 07/07/2023

eRegistration

Defective Concrete Products Levy Registration (New)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Figure 38: Customer registration confirmation notice on Revenue Record tab

12.2 Agent ceasing a client's registration for the DCPL

Step 1 - The agent must log into ROS. Under the "TAIN Services" tab, locate the customer using Client Search or Client List. Agent will be redirected to the "Client Services" tab for the relevant customer.

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.

Client Search

Search by registration number:

Tax Registrations Reporting Obligations

Select a tax type...

Enter registration no.

Search by name:

Enter surname

Your Client List

You can access and export your full list of clients here.

Or you can display all new clients from a certain date.

Enter date

Last 10 Clients Accessed

- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]
- [Client Name] [Registration No.]

Figure 39: TAIN Services Screen

Step 2 - On the "Client Services" tab select "Manage Tax Registrations" from the "Other Services" section.

Other Services

[Receipts Tracker](#)

[Manage Tax Clearance](#)

[Verify Tax Clearance](#)

[Manage Financial Statements](#)

[Manage Reporting Obligations](#)

[Manage Tax Registrations](#)

[Drivers & Passengers with Disabilities](#)

[Manage Non-resident Landlord Withholding Tax](#)

[eRepayment Claims](#)

[VRT Certificate of Conformity](#)

[VRT EU Leased Vehicle - Lessee](#)

[VRT EU Leased Vehicle - Leasor](#)

[Letter Of Tax Residence](#)

[Retrieve Letter Of Tax Residence Records](#)

[Capital Gains Clearance](#)

[Download Pre-populated Returns](#)

[Secure Upload/Download Service](#)

[Large File Upload Service](#)

[VAT MOSS](#)

[VAT OSS](#)

[Registration Status Letter](#)

This service allows you to manage the registration and cancellation of the following business taxes; Income Tax, Corporation Tax, Employer's PAYE/PRSI, Employment Wage Subsidy Scheme, Environmental Levy, Value Added Tax, Relevant Contracts Tax, Capital Gains Tax, Capital Acquisitions Tax, Mineral Oil Tax, Stamp Duty Insurance Levies Tax, Stamp Duty Financial Levies Tax, Stamp Duty Health Levies Tax, Temporary Business Energy Support Scheme, Defective Concrete Products Levy and Dividend Withholding Tax. Agent/Client relationships can also be managed for each of these business taxes and for PAYE

Figure 40: Manage Tax Registrations link on My Services tab in the Other Services section

Step 3 - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL. As the client is registered for the DCPL the “Cease Registration” option is available. Click on “Cease Registration” to continue.

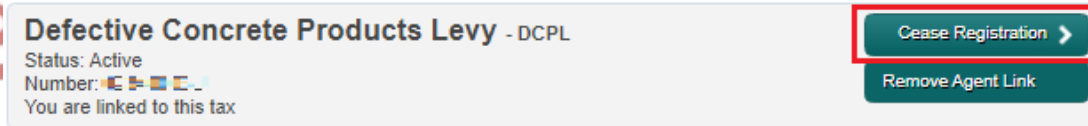


Figure 41: DCPL section of eRegistration screen

Step 4 - The Cease Registration screen appears. The cessation date will default to the current date and cannot be modified. A reason for the cessation is required to be selected from the dropdown list. Select the most relevant reason for cessation and then click “Add To Your Requests”.

eRegistration

Cease Registration - Defective Concrete Products Levy

* Denotes a required field

Effective Ceased Date * 15/07/2025

Reason For Cessation *
Please Select...
Please Select...
Deceased
Liquidation/Bankrupt
No longer chargeable
No longer trading
Other
Registered in error

X Cancel

Add To Your Requests >

Figure 42: Cease Registration screen

Step 5 - Clicking Submit under “Your Requests” will lead the agent to the Summary screen.

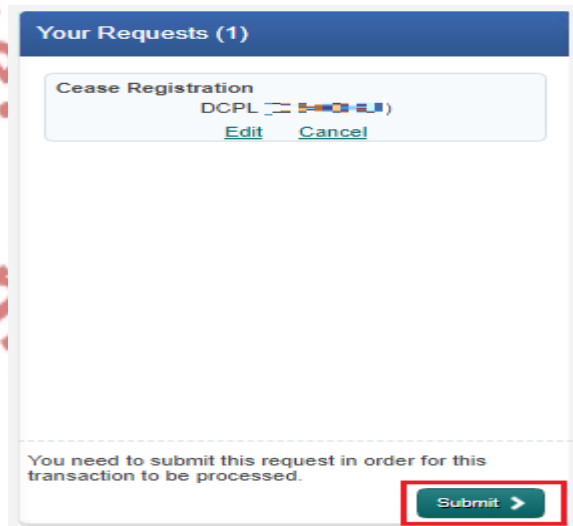


Figure 43: Your Requests screen

Step 6 - The Summary screen confirms the date of cessation and the reason for cessation. The agent can generate an Agent Link Notification customised for the client by selecting “Generate Client Consent Letter”. This letter will be generated in PDF format. A sample is below in Figure 45.

Click “Next” to continue.

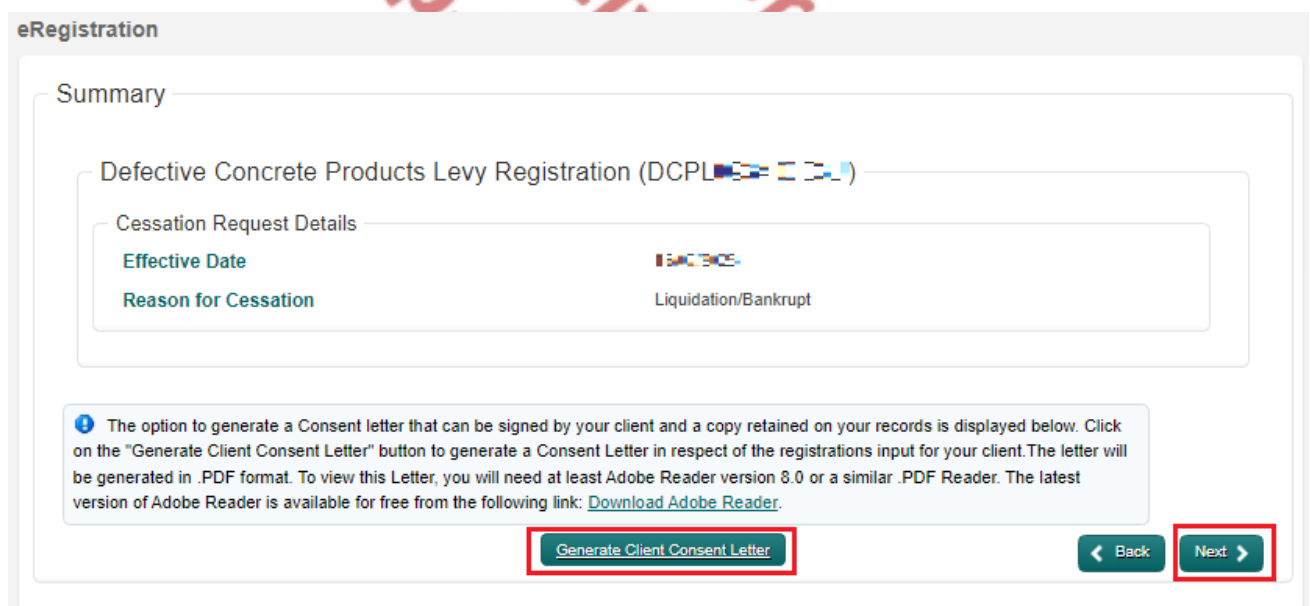


Figure 44: Summary Screen

Sample Agent Link Notification:

Note: This is a sample document.



TEST PERSON agent for TEST COMPANY has made the following changes:

Defective Concrete Products Levy Cessation (DCPL) (TEST PERSON)			
Effective Date	04/08/2023	Reason for Cessation	No longer trading

TEST NAME TEST NAME understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

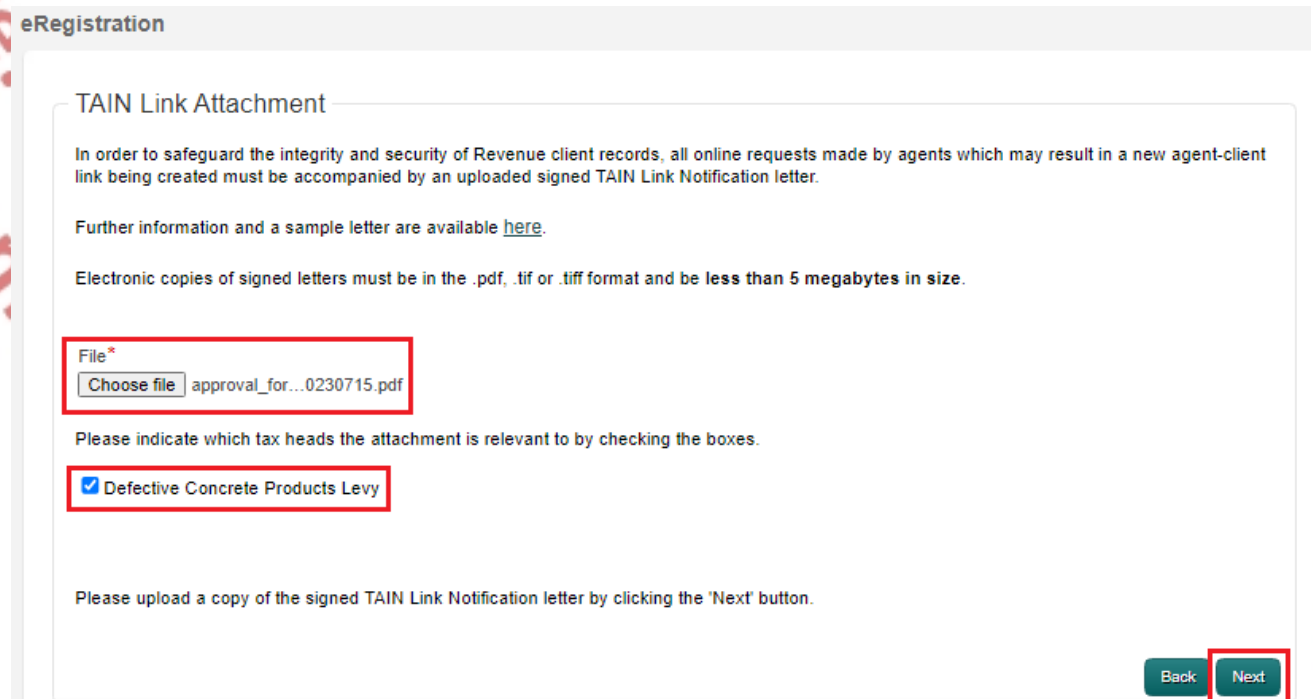
Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 45: Sample generated Agent Link Notification Letter

This is a sample document. It is not to be used in its current version. It is subject to review and will be updated to its up-to-date position.

Step 7 - The TAIN Link Attachment screen allows a completed Agent Link Notification to be selected and uploaded by selecting “Choose file”, selecting the relevant file, checking the Defective Concrete Products Levy checkbox, and clicking “Next”.



eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*
Choose file approval_for...0230715.pdf

Please indicate which tax heads the attachment is relevant to by checking the boxes.

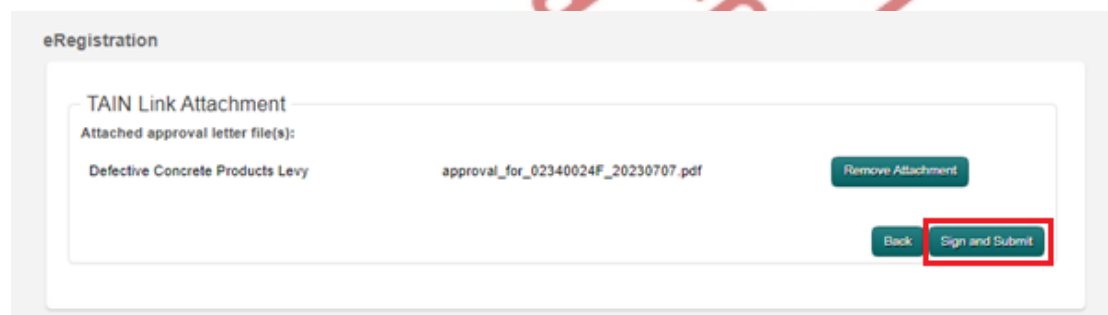
Defective Concrete Products Levy

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 46: TAIN Link Upload screen

Step 8 - Before submitting the document, the TAIN Link Attachment screen appears to allow a review of the file selected for upload. To submit the uploaded file, click “Sign and Submit”.



eRegistration

TAIN Link Attachment

Attached approval letter file(s):

Defective Concrete Products Levy	approval_for_02340024F_20230707.pdf	Remove Attachment
----------------------------------	-------------------------------------	-------------------

Back Sign and Submit

Figure 47: TAIN Link Attachment screen

Step 9 - To complete the registration, enter the ROS password and click on “Sign and Submit”.

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: sys Help

Enter Password: Password

0%

Figure 48: Sign and Submit password screen

Step 10 - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may print for their records. Click “OK”.

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **4789039305U**


eRegistration summary:

Action	Status	Comments
Cease and Link Defective Concrete Products Levy	Success	

To return to TAIN Services click on TAIN Services tab.

Figure 49: Sign and Submit password screen

Step 11 - The following notice will appear which the customer may print for their records.



This is a notice of the Registration Submitted to Revenue Commissioners on 15/07/2023

Notice Number: 4789039305U Date Submitted: 15/07/2023

eRegistration

Defective Concrete Products Levy Registration (XXXXXXXXXX)

Cessation Request Details	
Effective Date	15/07/2023
Reason for Cessation	Deceased
Agent Link Authorisation Requested	<input type="checkbox"/>

Status: Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print](#)

Figure 50: Customer registration confirmation notice on Revenue Record tab

12.3 Agent re-registering a client for the DCPL

Step 1 - The agent must log into ROS. Under the “TAIN Services” tab, locate the customer using Client Search or Client List. The agent will be redirected to the “Client Services” tab for the relevant customer.

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.
To prevent data protection and security breaches please ensure that all details entered are correct to customer.

Client Search

Search by registration number:

Tax Registrations Reporting Obligations

Select a tax type... ▼

[Search](#)

Search by name:

[Search](#)

Your Client List

You can access and export your full list of clients here.

[View Client List](#) [Export Client List](#)

Or you can display all new clients from a certain date.

[Display](#)

Last 10 Clients Accessed

- XXXX-XXXX-XXXXXXX
- XXXX-XXXX-XXXXXXX
- XXXX-XXXX-XXXXXXX
- XXXX-XXXX-XXXXXXX
- XXXX-XXXX-XXXXXXX
- XXXX-XXXX-XXXXXXX

Figure 51: TAIN Services Screen

Step 2 - On the “Client Services” tab select “Manage Tax Registrations” from the “Other Services” section.

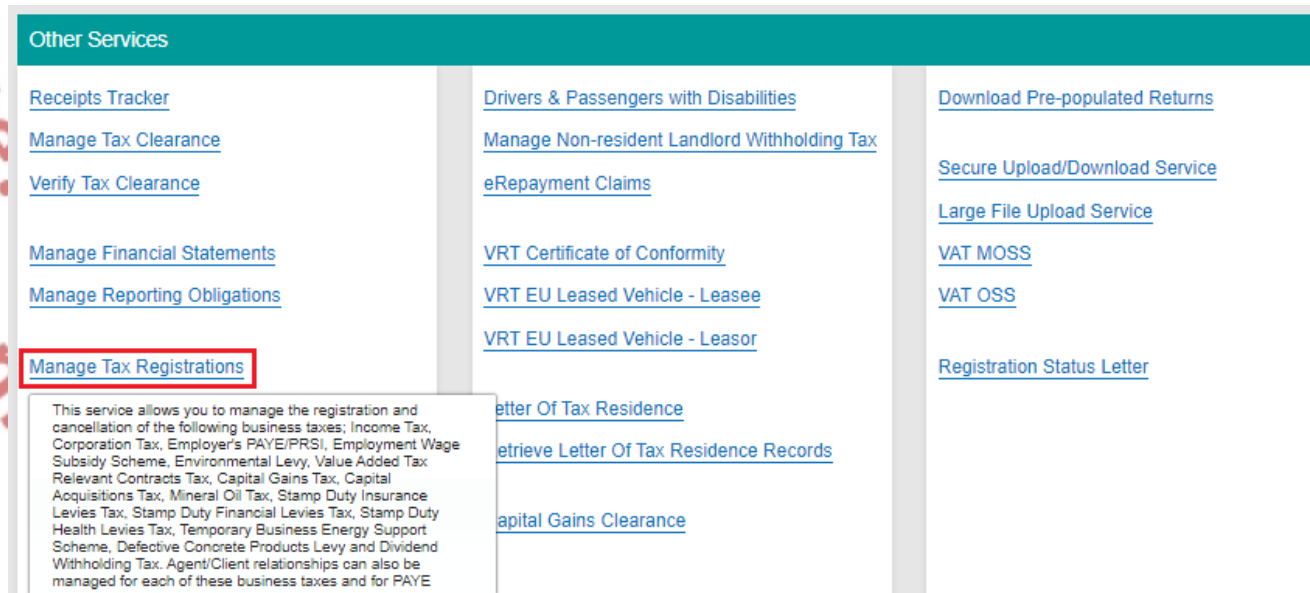


Figure 52: Manage Tax Registrations link on My Services tab in the Other Services section

Step 3 - On the eRegistration screen scroll down to the Defective Concrete Products Levy - DCPL. Click on “Re-Register” to continue.

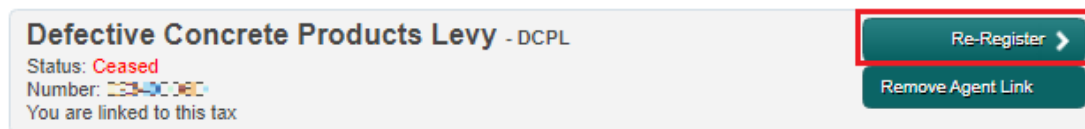


Figure 53: DCPL section of eRegistration screen

Step 4 - The DCPL Re-Registration screen appears. The re-registration date will default to the current date and cannot be modified. Click “Add To Your Requests”.

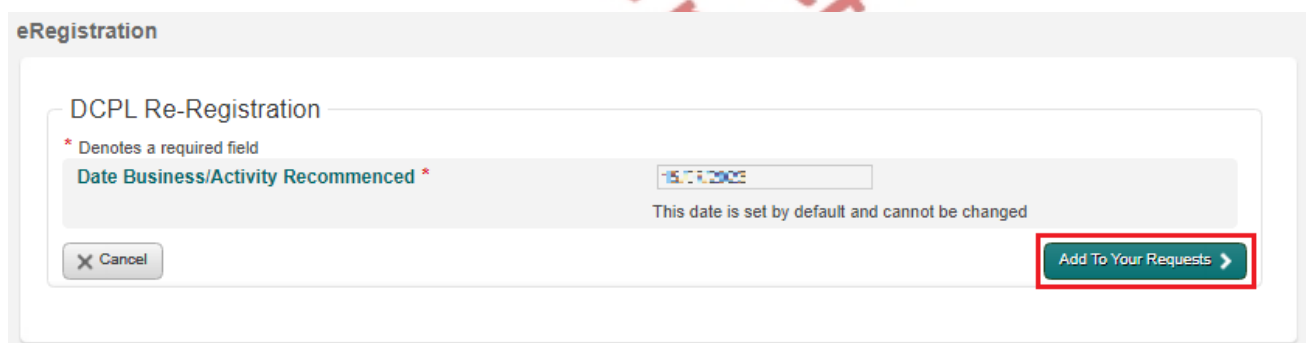


Figure 54: DCPL Re-Registration screen

Step 5 - Clicking Submit under “Your Requests” will lead the agent to the Summary screen.



Figure 55: Your Requests screen

Step 6 - The Summary screen confirms the re-registration. The agent can generate an Agent Link Notification customised for the client by selecting “Generate Client Consent Letter”. This letter will be generated in PDF format.

Click “Next” to continue.

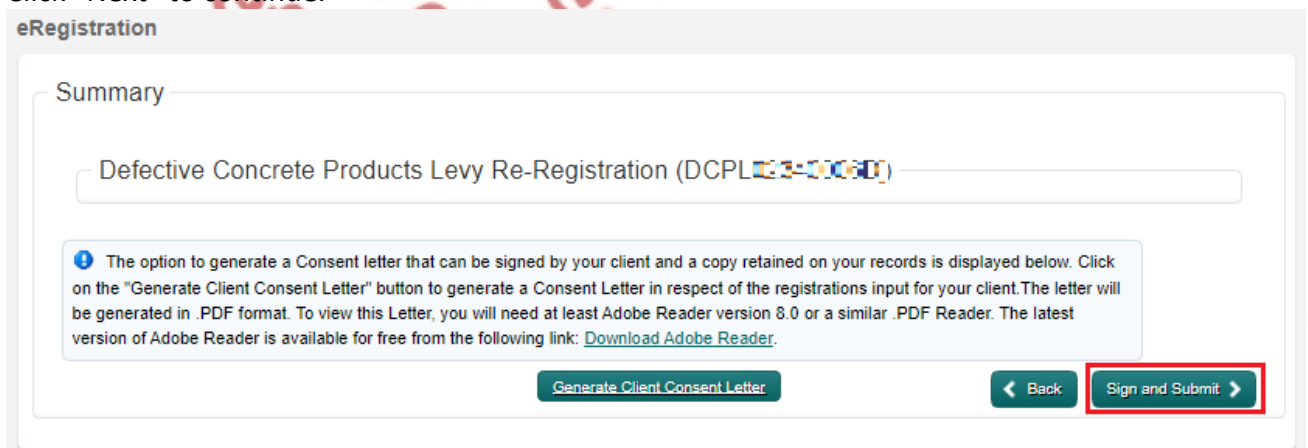


Figure 56: Summary Screen

Step 7 - To complete the registration, enter the ROS password and click on “Sign and Submit”.

Figure 57: Sign and Submit password screen

Step 8 - The customer will receive a ROS Acknowledgement and a Notice Number, which the customer may print for their records. Click “OK”.

Action	Status	Comments
Re-register Defective Concrete Products Levy	Success	

Figure 58: ROS registration confirmation screen

Step 9 - The following notice will appear which the customer may print for their records.



Notice Number: 4394519652Q

This is a notice of the Registration Submitted to Revenue Commissioners on 15/07/2023

Date Submitted: 15/07/2023

eRegistration

Defective Concrete Products Levy Re-Registration (DCPL03-11111)

Status

Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Print >

Figure 59: Customer registration confirmation notice on Revenue Record tab

Not reflect up-to-date position. This is currently subject to review and is the most recent version.

13 Appendix III – myAccount customer registration for the DCPL

This section details how customers, who are myAccount users, can register, cease registration and re-register for DCPL.

These steps should only be completed by myAccount customers.

If the customer is not registered for myAccount, refer to [Appendix VII](#) for instructions on how to register for myAccount.

If the customer is registered for ROS, please refer to [Appendix I](#).

13.1 myAccount customer registering for the DCPL

Step 1- Customers should log into myAccount and on the homepage navigate to the “Manage My Record” tile. Click on “Tax Registrations”.

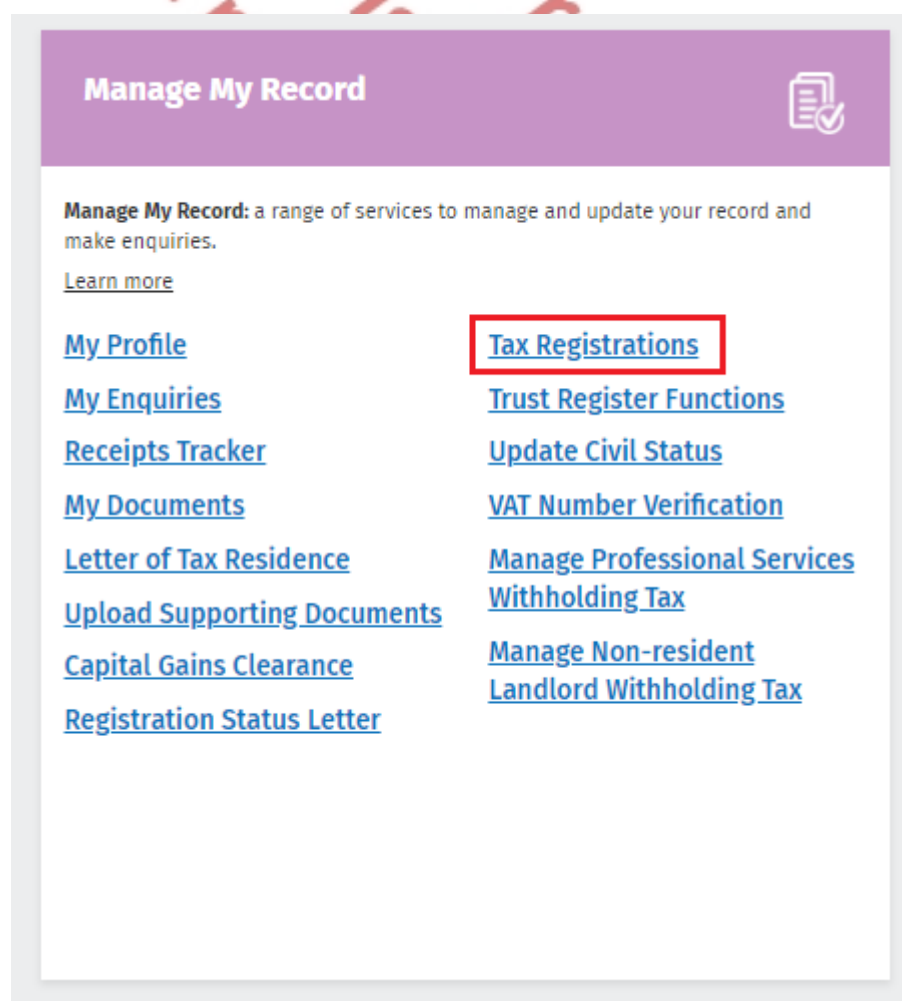
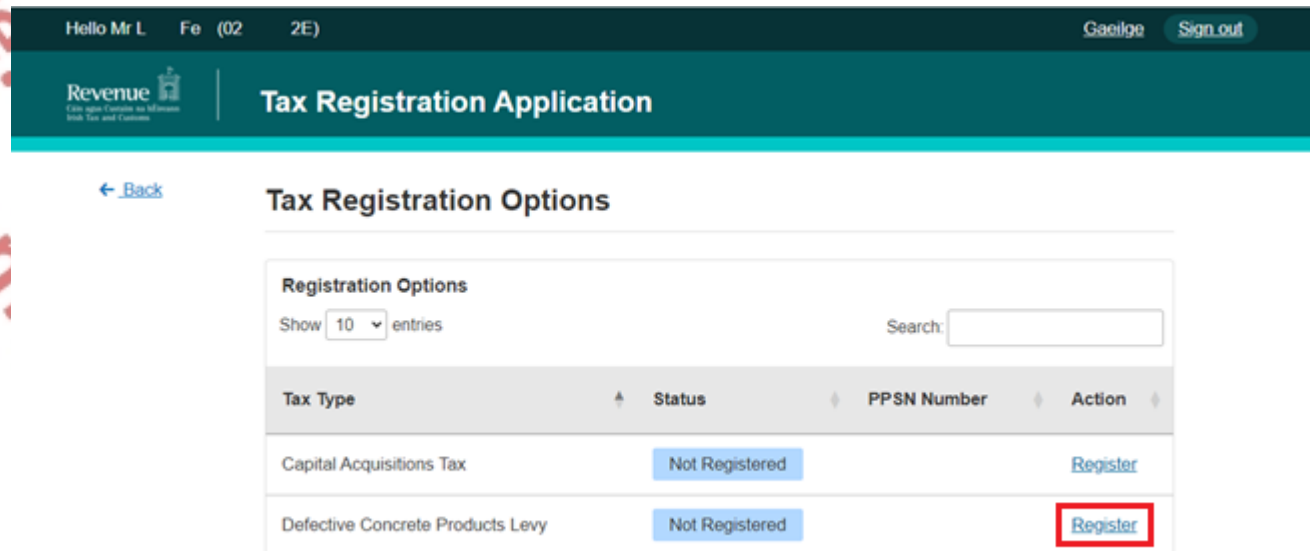


Figure 60: Manage My Record tile on the myAccount homepage

Step 2 The Tax Registration Options page on the Tax Registration Application will appear with the list of taxes that the customer can register for. Click “Register” on the Defective Concrete Products Levy line to register.



Hello Mr L Fe (02 2E) Gaelge Sign out

Revenue Tax Registration Application

← Back

Tax Registration Options

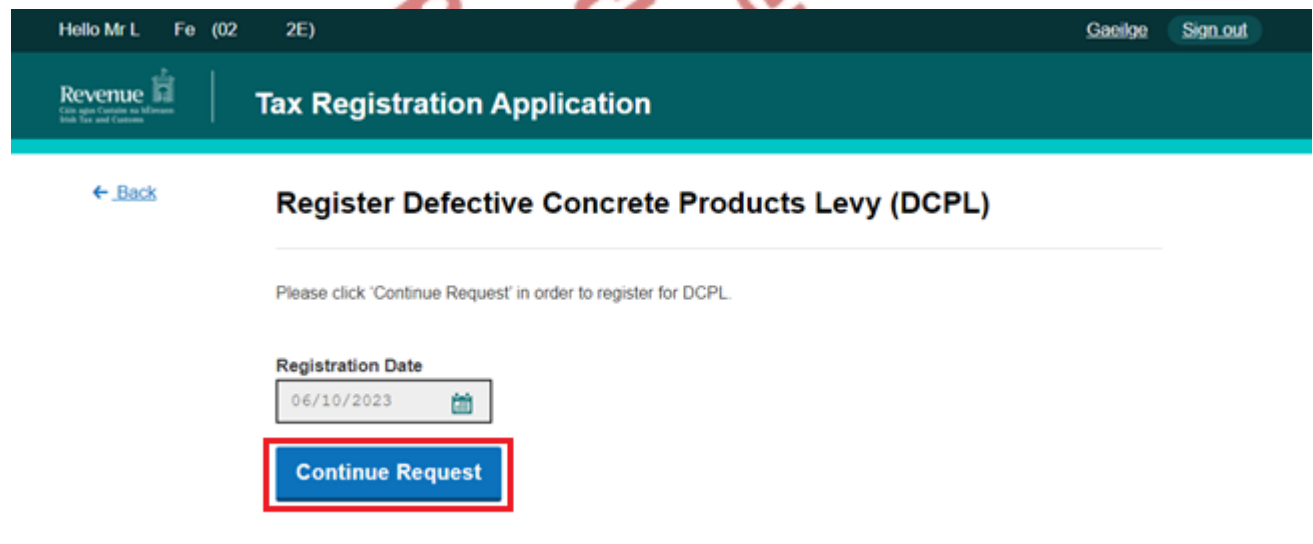
Registration Options

Show 10 entries Search:

Tax Type	Status	PPSN Number	Action
Capital Acquisitions Tax	Not Registered		Register
Defective Concrete Products Levy	Not Registered		Register

Figure 61: The Tax Registration Options page of the Tax Registration Application

Step 3 The Register Defective Concrete Products Levy (DCPL) page on the Tax Registration Application will appear. The registration date for the DCPL will be set to the current date and cannot be changed. Click “Continue Request” to proceed.



Hello Mr L Fe (02 2E) Gaelge Sign out

Revenue Tax Registration Application

← Back

Register Defective Concrete Products Levy (DCPL)

Please click 'Continue Request' in order to register for DCPL.

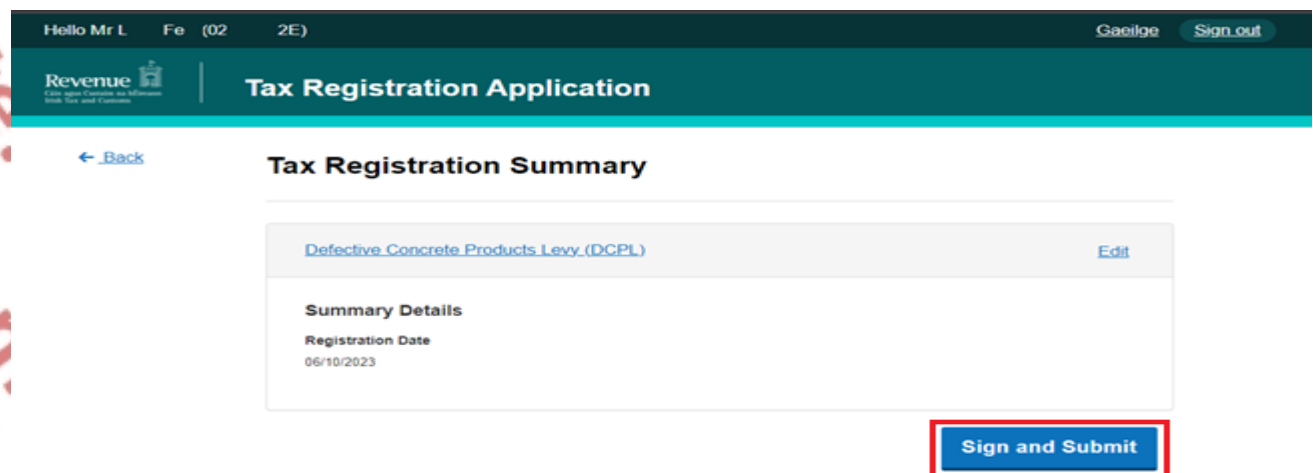
Registration Date

06/10/2023

[Continue Request](#)

Figure 62: The Register Defective Concrete Products Levy (DCPL) page of the Tax Registration Application

Step 4 The Tax Registration Summary page on the Tax Registration Application will appear confirming the registration date for the DPCL. Click “Sign and Submit” to continue.



Hello Mr L Fe (02 2E) Gaeilge Sign out

Revenue
Can you Contact us? We'll help you.

Tax Registration Application

← Back

Tax Registration Summary

[Defective Concrete Products Levy \(DCPL\)](#) [Edit](#)

Summary Details

Registration Date
06/10/2023

Sign and Submit

Figure 63: The Tax Registration Summary page of the Tax Registration Application

Step 5 The Tax Registration Summary page on the Tax Registration Application will appear confirming the registration date for the DPCL. Click “Sign and Submit” to continue.

Tax Registrations



Secure sign and submit

PPS Number

Enter myAccount password

Sign and Submit →

Figure 64: The Tax Registrations Sign and Submit screen

13.2 myAccount customer ceasing registration for the DCPL

Step 1 - Customers should log into myAccount and on the homepage navigate to the “Manage My Record” tile. Click on “Tax Registrations”.

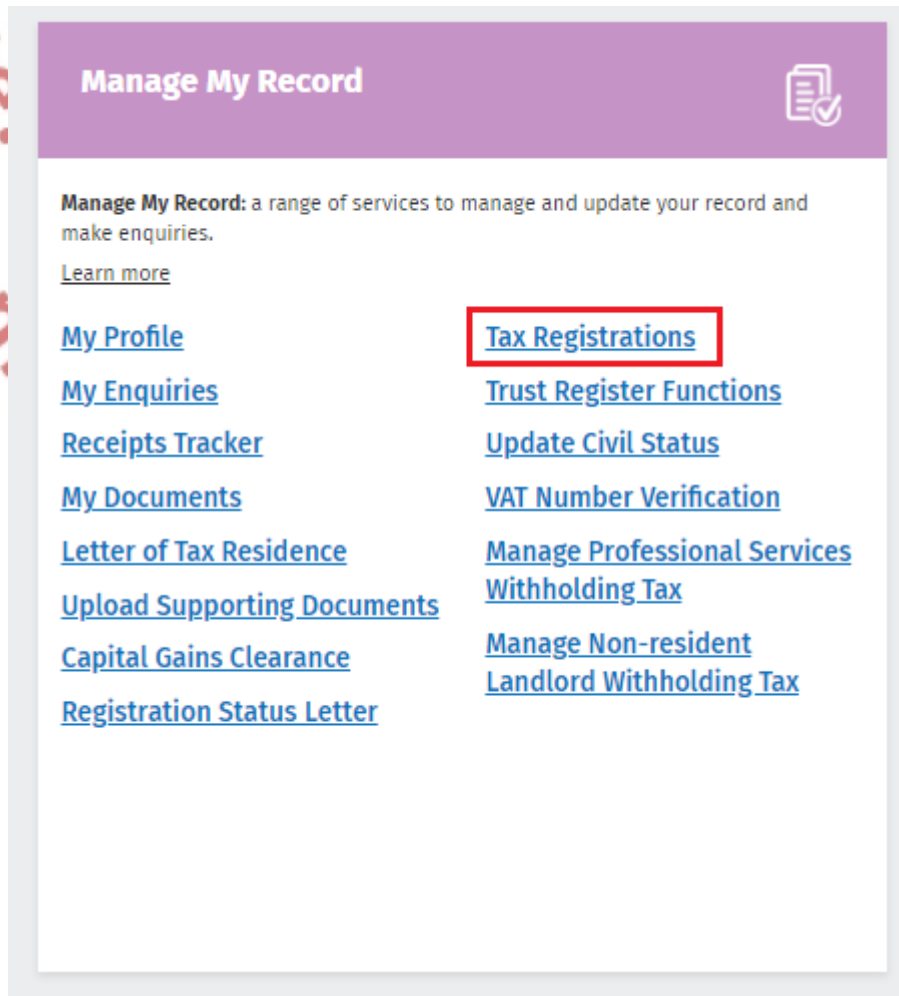


Figure 65: Manage My Record tile on the myAccount homepage

Step 2 - The Tax Registration Options page on the Tax Registration Application will appear with the list of taxes. Click “Cease” on the Defective Concrete Products Levy line to cease the registration.

Revenue
Cais agair Caisleán na Mídeán
Irish Tax and Customs

Tax Registration Application

[← Back](#)

Tax Registration Options

Registration Options
Show entries Search:

Tax Type	Status	PPSN Number	Action
Capital Acquisitions Tax	Not Registered		Register
Defective Concrete Products Levy	Registered	XXXXXXXXXX	Cease

Figure 66: The Tax Registration Options page of the Tax Registration Application

Step 3 - The Cease Defective Concrete Products Levy (DCPL) page on the Tax Registration Application will appear. The cessation date for the DCPL will be set to the current date and cannot be changed. Click “Continue Request” to proceed.

Revenue
Cais agair Caisleán na Mídeán
Irish Tax and Customs

Tax Registration Application

[← Back](#)

Cease Defective Concrete Products Levy (DCPL)

Please fill in the following fields in order to cease your registration for DCPL.

Cessation Date

[Continue Request](#)

Figure 67: The Cease Defective Concrete Products Levy (DCPL) page of the Tax Registration Application

Step 4 -The Tax Registration Summary page on the Tax Registration Application will appear confirming the cessation date for the DPCL. Click “Sign and Submit” to continue.

Revenue Canada
C'est avec Canada en français
With Tax and Customs

Tax Registration Application

[← Back](#)

Tax Registration Summary

Defective Concrete Products Levy (DCPL)	Edit
Summary Details	
Cessation Date	
16/10/2023	

Sign and Submit

Figure 68: The Tax Registration Summary page of the Tax Registration Application

Step 5 -The Tax Registrations Sign and Submit screen appears. Enter the myAccount password and click on “Sign and Submit” to continue.

Tax Registrations



Secure sign and submit

PPS Number

Enter myAccount password

Sign and Submit →

Figure 69: The Tax Registrations Sign and Submit screen

13.3 myAccount customer re-registering for the DCPL

Step 1 -Customers should log into myAccount and on the homepage navigate to the “Manage My Record” tile. Click on “Tax Registrations”.

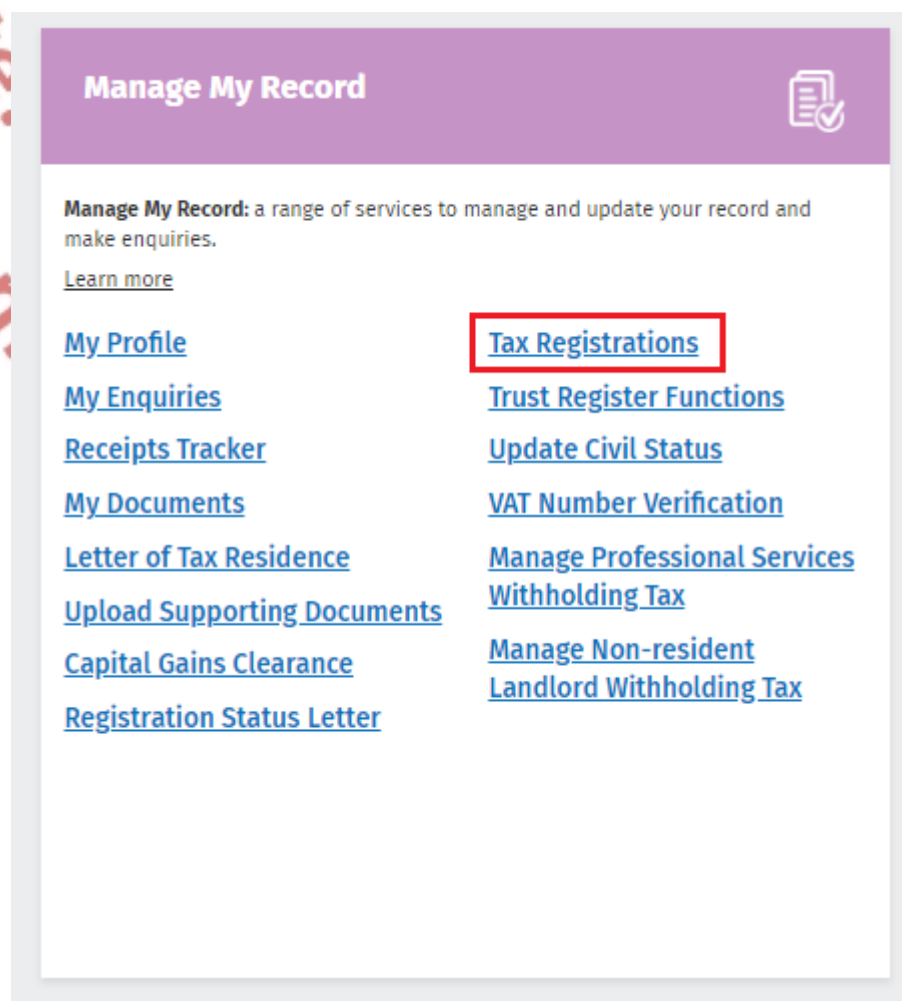
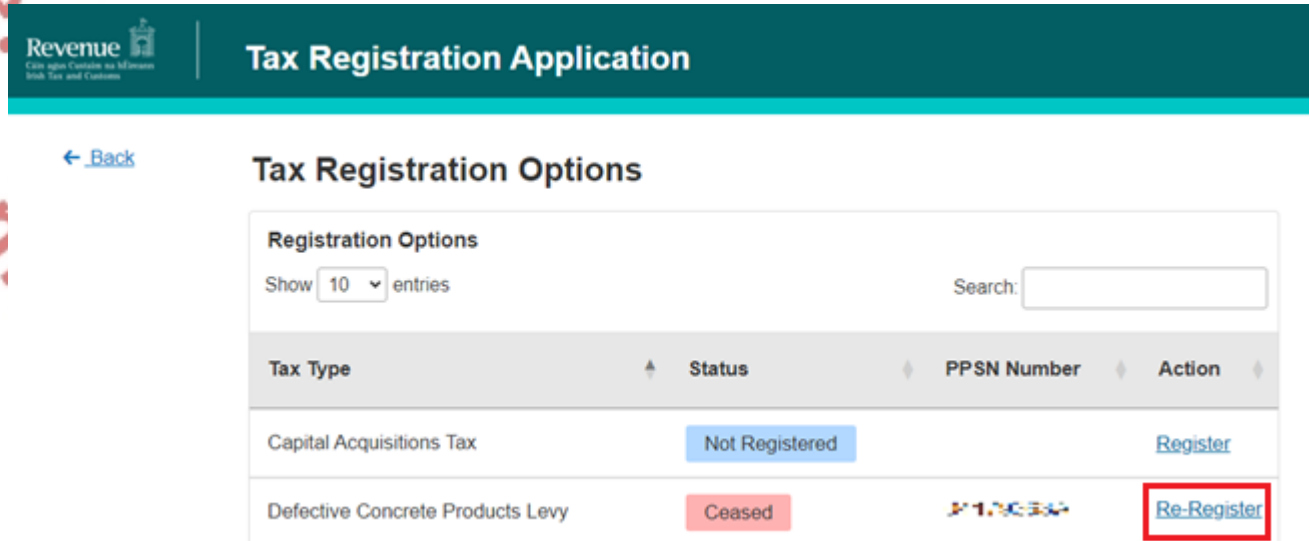


Figure 70: Manage My Record tile on the myAccount homepage

Step 2 - The Tax Registration Options page on the Tax Registration Application will appear with the list of taxes that the customer is registered for. Click “Re-Register” on the Defective Concrete Products Levy line to re-register for DCPL.



Revenue
Cuide agus Cuidim le Mionann
leath Tax and Customs

Tax Registration Application

[← Back](#)

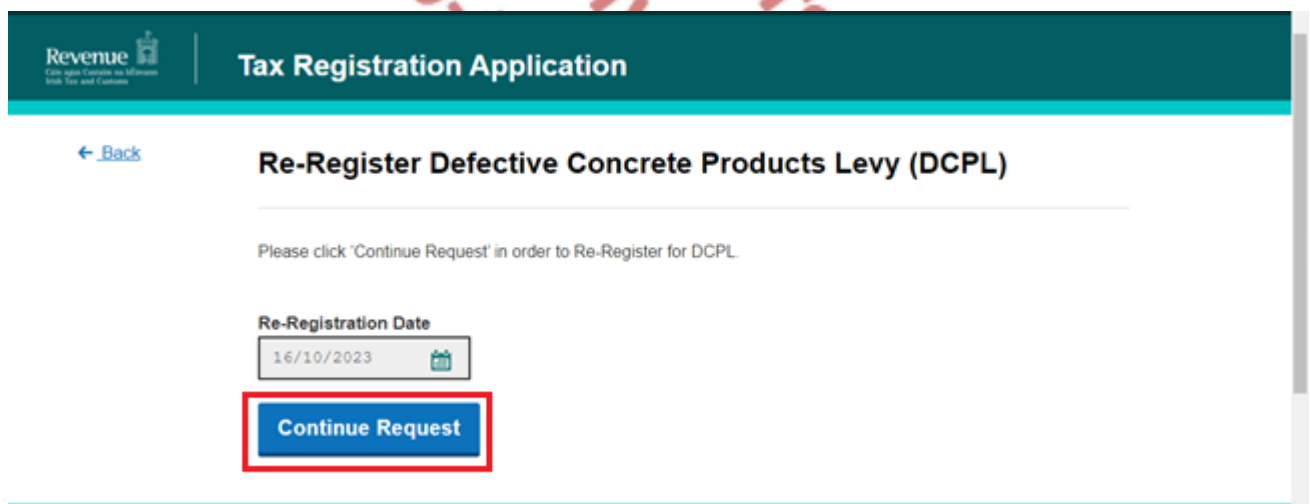
Tax Registration Options

Registration Options
Show entries Search:

Tax Type	Status	PPSN Number	Action
Capital Acquisitions Tax	Not Registered		Register
Defective Concrete Products Levy	Ceased	XXXXXXXXXX	Re-Register

Figure 71: The Tax Registration Options page of the Tax Registration Application

Step 3 - The Re-Register Defective Concrete Products Levy (DCPL) page on the Tax Registration Application will appear. The re-registration date for the DCPL will be set to the current date and cannot be changed. Click “Continue Request” to proceed.



Revenue
Cuide agus Cuidim le Mionann
leath Tax and Customs

Tax Registration Application

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Re-Register Defective Concrete Products Levy (DCPL)

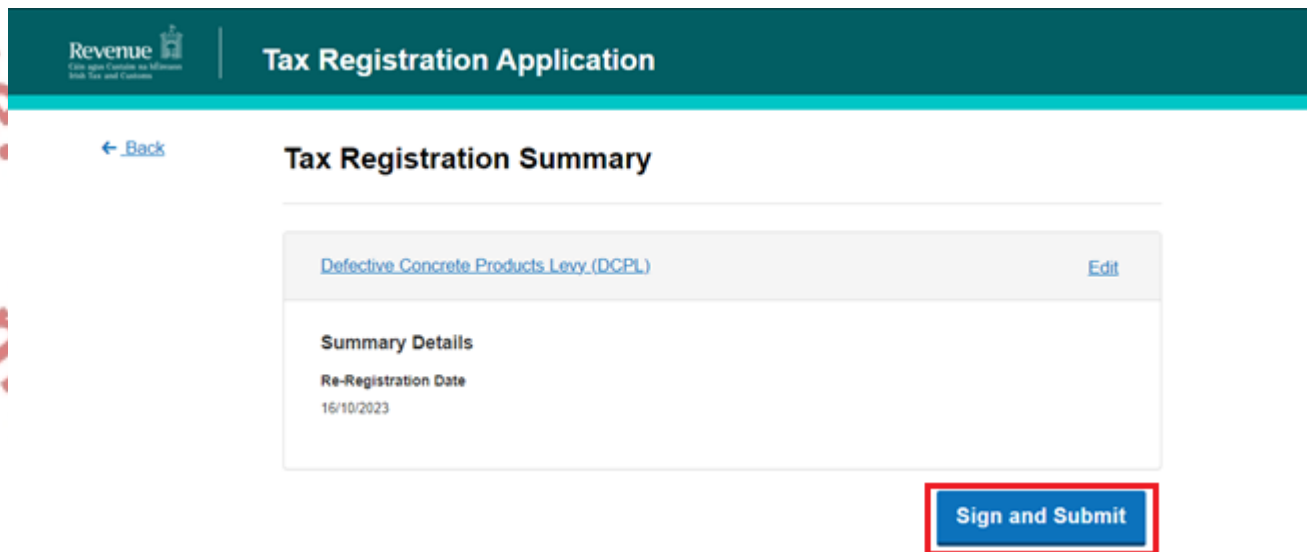
Please click 'Continue Request' in order to Re-Register for DCPL.

Re-Registration Date

[Continue Request](#)

Figure 72: The Re-Register Defective Concrete Products Levy (DCPL) page of the Tax Registration Application

Step 4 -The Tax Registration Summary page on the Tax Registration Application will appear confirming the re-registration date for the DPCL. Click “Sign and Submit” to continue.



Revenue
Tax and Customs
Tax and Customs

Tax Registration Application

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Tax Registration Summary

[Defective Concrete Products Levy \(DCPL\)](#) [Edit](#)

Summary Details

Re-Registration Date
16/10/2023

Sign and Submit

Figure 73: The Tax Registration Summary page of the Tax Registration Application

Step 5 -The Tax Registrations Sign and Submit screen appears. Enter the myAccount password and click “Sign and Submit” to continue.

Tax Registrations



Secure sign and submit

PPS Number

Enter myAccount password

Sign and Submit →

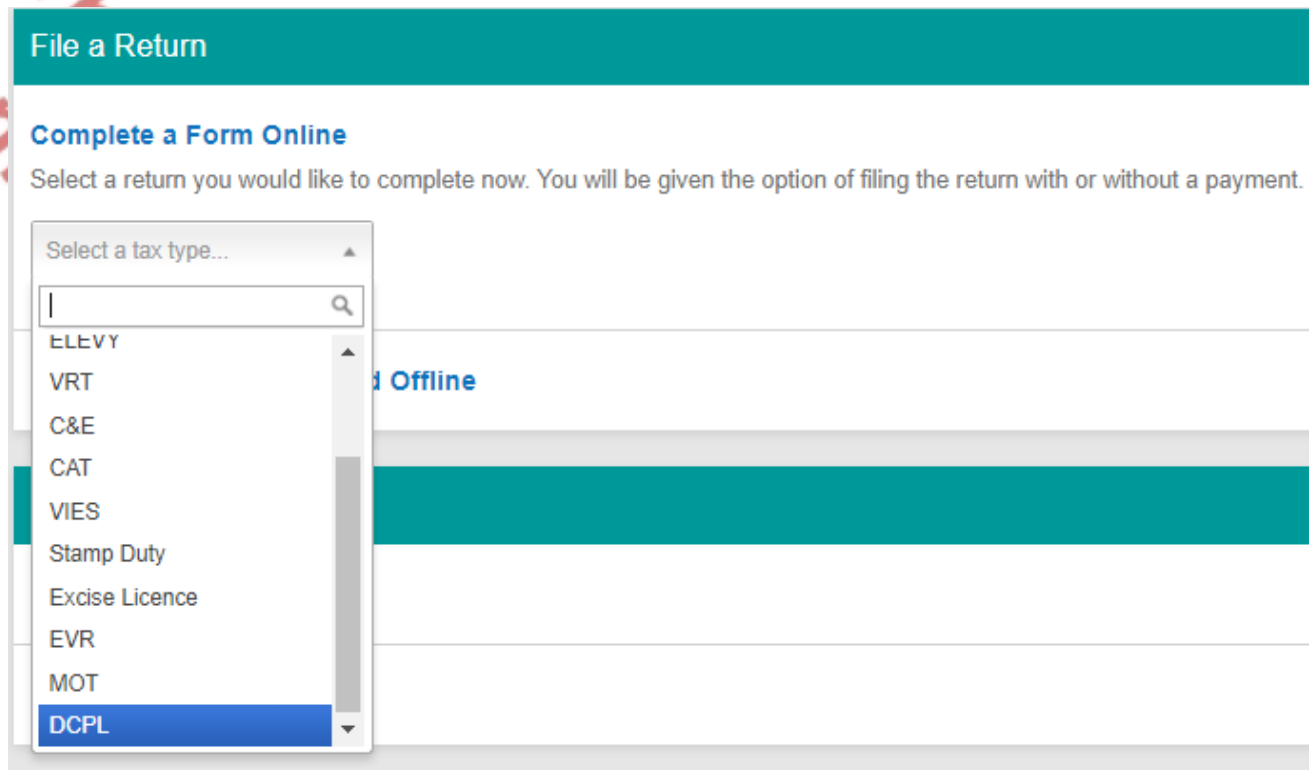
Figure 74: The Tax Registrations Sign and Submit screen

14 Appendix IV - ROS customer submitting the DCPL return

The following section details how ROS customers can file and amend DCPL returns and pay the DCPL.

14.1 ROS customer filing the DCPL return

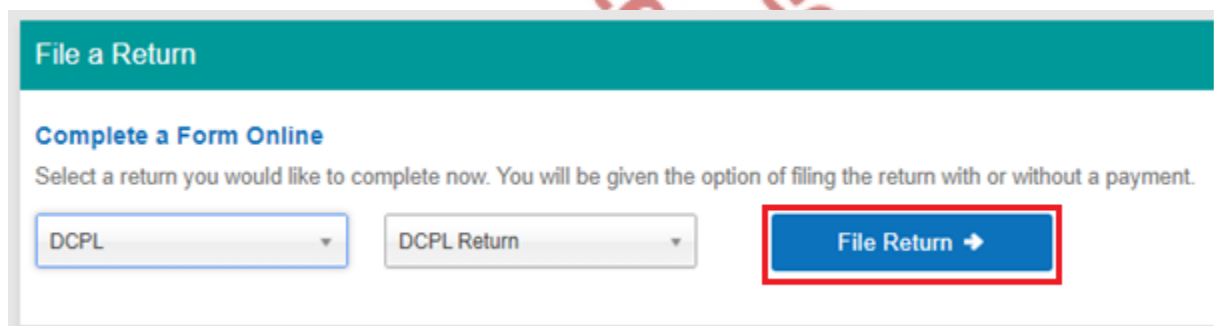
Step 1 - Login into ROS and on the “My Services” tab, select “Complete a Form Online”. From the “Select a tax type...” dropdown list, select “DCPL”.



The screenshot shows the 'File a Return' section of the My Services tab. Under the heading 'Complete a Form Online', there is a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this is a dropdown menu labeled 'Select a tax type...'. The dropdown is open, showing a search bar and a list of tax types: ELEVV, VRT, C&E, CAT, VIES, Stamp Duty, Excise Licence, EVR, MOT, and DCPL. The 'DCPL' option is highlighted in blue.

Figure 75: File a Return section of the My Services tab

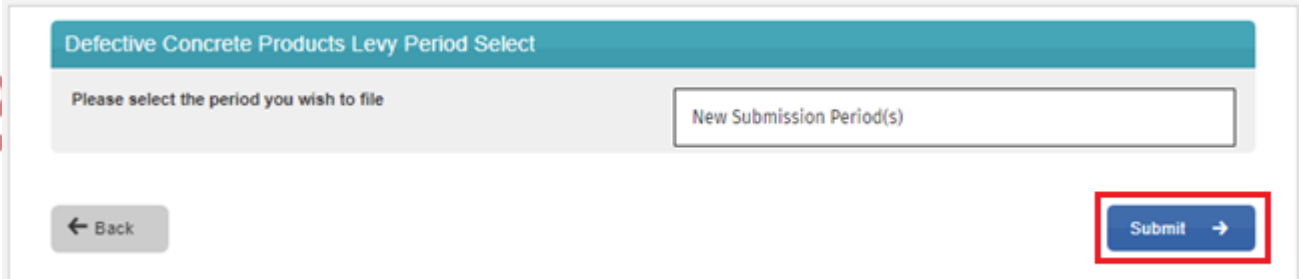
Step 2 - From the “Select a type...” dropdown list, select “DCPL Return”. Then click on “File Return”.



The screenshot shows the 'File a Return' section of the My Services tab. Under the heading 'Complete a Form Online', there is a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this are two dropdown menus. The first dropdown menu is labeled 'DCPL' and the second is labeled 'DCPL Return'. To the right of these dropdowns is a blue button labeled 'File Return' with a right-pointing arrow. The button is highlighted with a red border.

Figure 76: File a Return section of the My Services tab

Step 3 - The Defective Concrete Products Levy Period Select screen appears. From the “New Submission Period(s)” dropdown list select the period the return is due. When the appropriate period is selected click “Submit”.



Defective Concrete Products Levy Period Select

Please select the period you wish to file

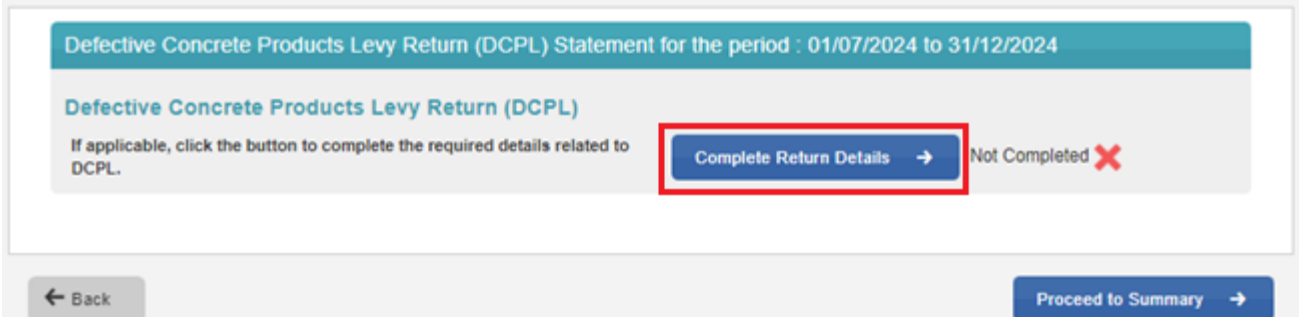
New Submission Period(s)

← Back

Submit →

Figure 77: Defective Concrete Products Levy Period Select screen

Step 4 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Click “Complete Return Details” button to open the DCPL return.



Defective Concrete Products Levy Return (DCPL) Statement for the period : 01/07/2024 to 31/12/2024

Defective Concrete Products Levy Return (DCPL)

If applicable, click the button to complete the required details related to DCPL.

Complete Return Details →

Not Completed ✖

← Back

Proceed to Summary →

Figure 78: The Defective Concrete Products Levy Return (DCPL) Statement for the period screen with uncompleted return

Step 5 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Enter the total open market value of concrete products supplied in the period subject to DCPL in the return. Then click “Calculate”. This will automatically populate the Defective Concrete Products Levy Payable box with a figure which is calculated at a rate of 5% of the figure entered in the first box. Click “Clear” to blank the form and recommence or click “Complete” to continue.

Defective Concrete Products Levy Return (DCPL) Statement for the period: 01/07/2024 - 31/12/2024

Currency	Euro
Total Open Market Value of Concrete Products Supplied in Period subject to DCPL *	€ 10000.00
Click the Calculate Button to determine the Levy Due	
Defective Concrete Products Levy Payable	€ 500.00

← Cancel Clear ✕ Complete →

Figure 79: The Defective Concrete Products Levy (DCPL) return

Step 6 - The Defective Concrete Products Levy (DCPL) Statement for the period screen reappears. To amend the return before submitting, click “Amend Return Details”. To proceed click “Proceed to Summary”.

Defective Concrete Products Levy Return (DCPL) Statement for the period : 01/07/2024 to 31/12/2024

Defective Concrete Products Levy Return (DCPL)

If applicable, click the button to complete the required details related to DCPL.

Amend Return Details → Completed ✓

← Back Proceed to Summary →

Figure 80: The Defective Concrete Products Levy (DCPL) Statement for the period screen with completed return

Step 7 - The Defective Concrete Products Levy Return Summary screen appears which gives a summary of the return to be submitted. To amend the return figures, click the “Back” button and you will be presented with the screen above.

You must click the check box to agree to the declaration to proceed. When the check box is clicked, click “Next” to proceed.

Defective Concrete Products Levy Return Summary

Defective Concrete Products Levy (DCPL) Statement for the period: 01/07/2024 to 31/12/2024

Customer Details

Customer Name	Individual Client
Customer Tax Reference Number	XXXXXXXXXX

Defective Concrete Products Levy Summary [Edit](#)

Currency	€(Euro)
Total Open Market Value of Concrete Products Supplied in Period subject to DCPL	€10,000.00

Defective Concrete Products Levy Payable

Total Tax Payable	€500.00
Total Paid	€0.00
Total Outstanding	€500.00

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 Defective Concrete Products Levy due for that accounting period.

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

[← Back](#) [Next](#)

Figure 81: The Defective Concrete Products Levy Return Summary screen

Step 8 - The Sign & Submit screen appears. Enter the ROS certificate password and click “Sign & Submit”.

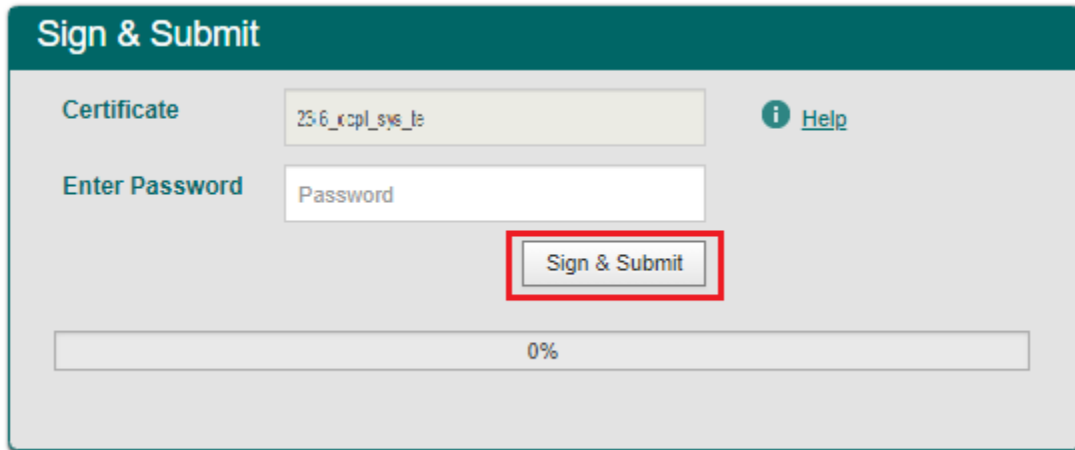


Figure 82: Sign and Submit password screen

Step 9 - The confirmation screen below appears. Click “OK” to return to the ROS “My Services” screen.

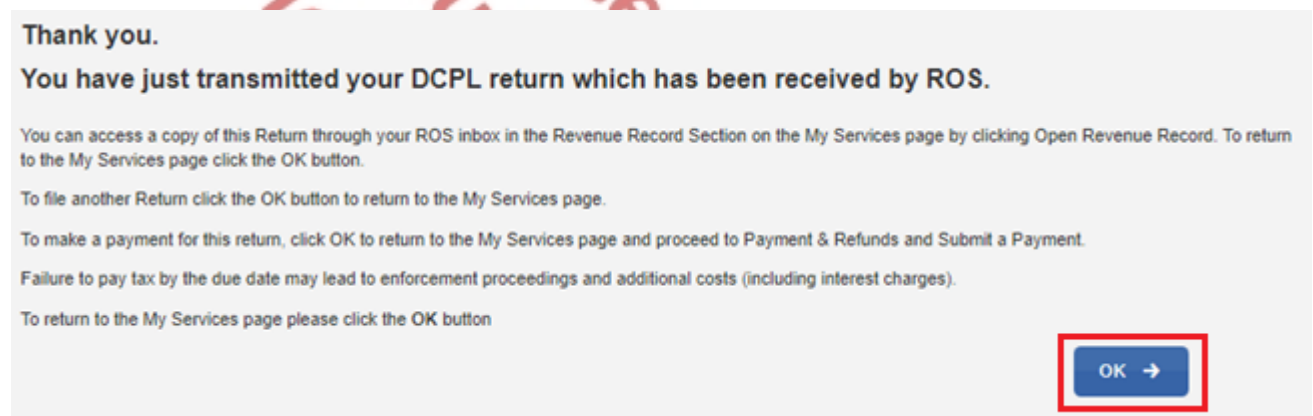
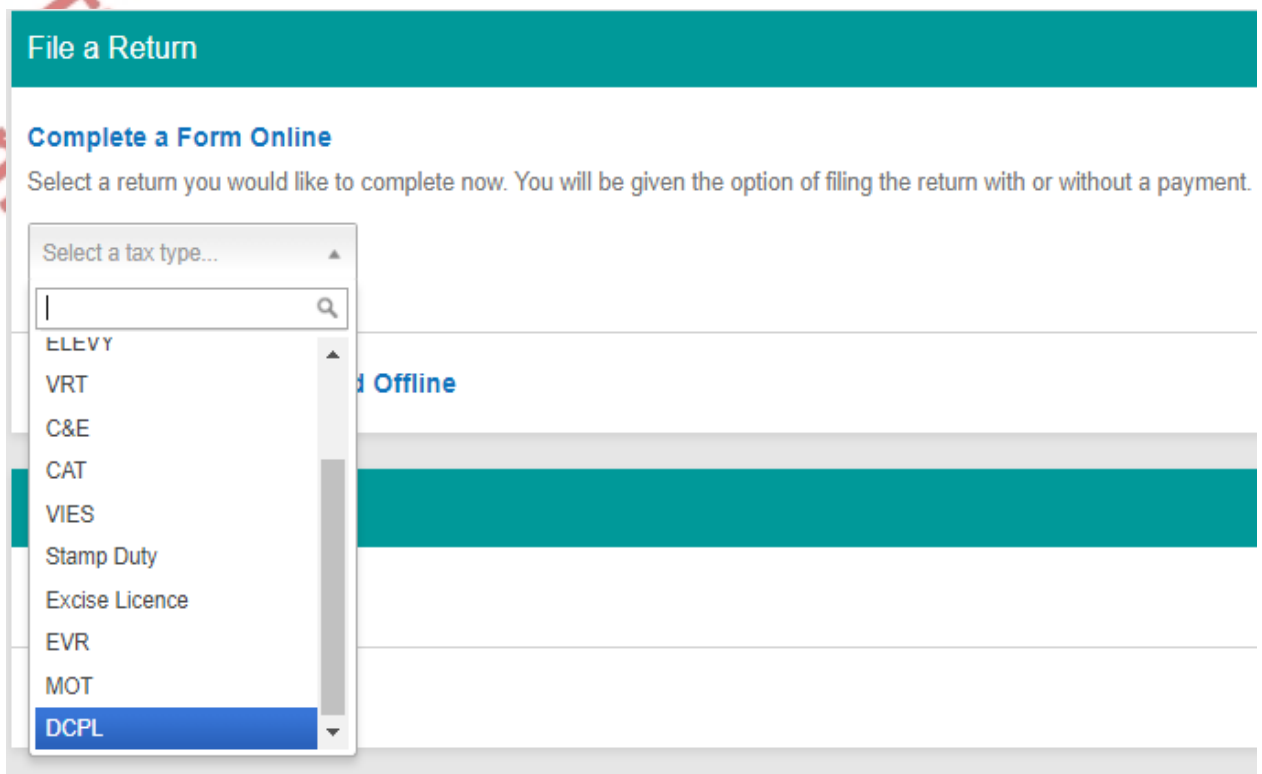


Figure 83: DCPL confirmation of transmission screen

Step 10 - The return can be viewed on the “Revenue Record” tab of ROS.

14.2 ROS customer amending the DCPL return

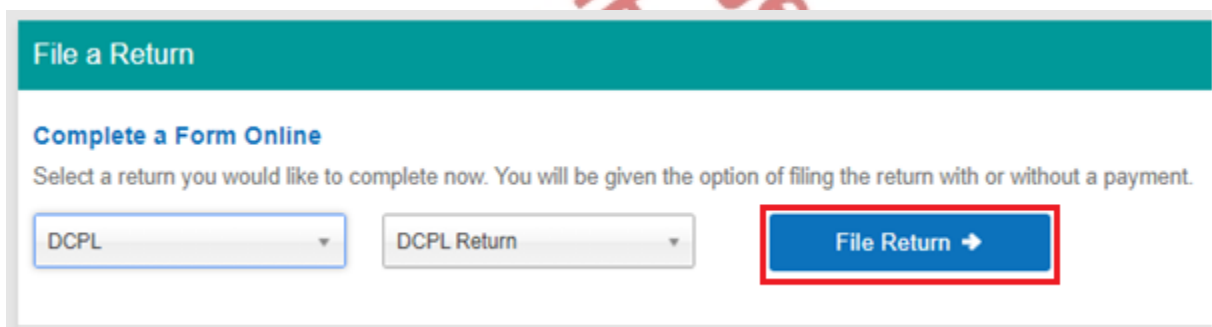
Step 1 - Login into ROS and on the “My Services” tab, select “Complete a Form Online”. From the “Select a tax type...” dropdown list, select “DCPL”.



The screenshot shows the 'File a Return' section of the My Services tab. Under the heading 'Complete a Form Online', there is a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this, a dropdown menu titled 'Select a tax type...' is open, displaying a list of options: ELEVV, VRT, C&E, CAT, VIES, Stamp Duty, Excise Licence, EVR, MOT, and DCPL. The 'DCPL' option is highlighted in blue. To the right of the dropdown, a 'File Return' button is partially visible.

Figure 84: File a Return section of the My Services tab

Step 2 - From the “Select a type...” dropdown list, select “DCPL Return”. Then click on “File Return”.



The screenshot shows the 'File a Return' section of the My Services tab. Under the heading 'Complete a Form Online', there is a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this, there are two dropdown menus. The first dropdown menu is labeled 'DCPL' and has a downward arrow. The second dropdown menu is labeled 'DCPL Return' and also has a downward arrow. To the right of these dropdowns is a blue button labeled 'File Return' with a right-pointing arrow. The button is highlighted with a red border.

Figure 85: File a Return section of the My Services tab

Step 3 - The Defective Concrete Products Levy Period Select screen appears. Select “Amendment Period(s)”.

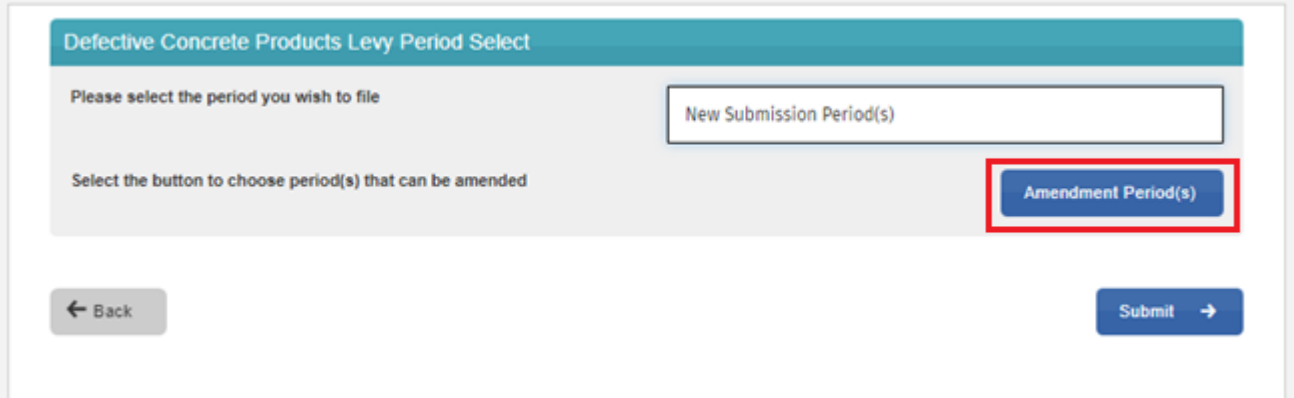


Figure 86: The Defective Concrete Products Levy Period Select screen

Step 4 - Select the period that return is to be amended for. When the appropriate period is selected click “Submit”.

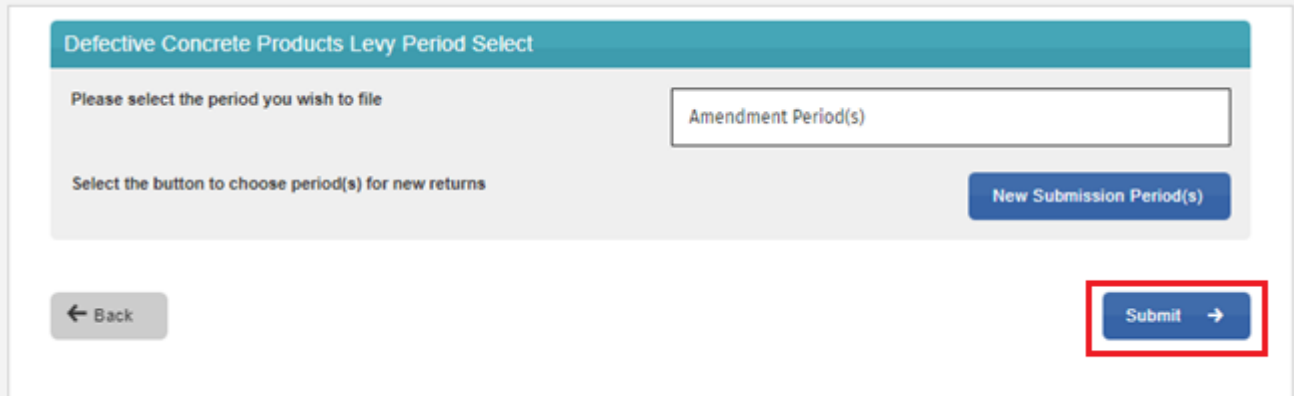


Figure 87: The Defective Concrete Products Levy Period Select screen

Step 5 - The following notice will appear. Click “Proceed” to continue.

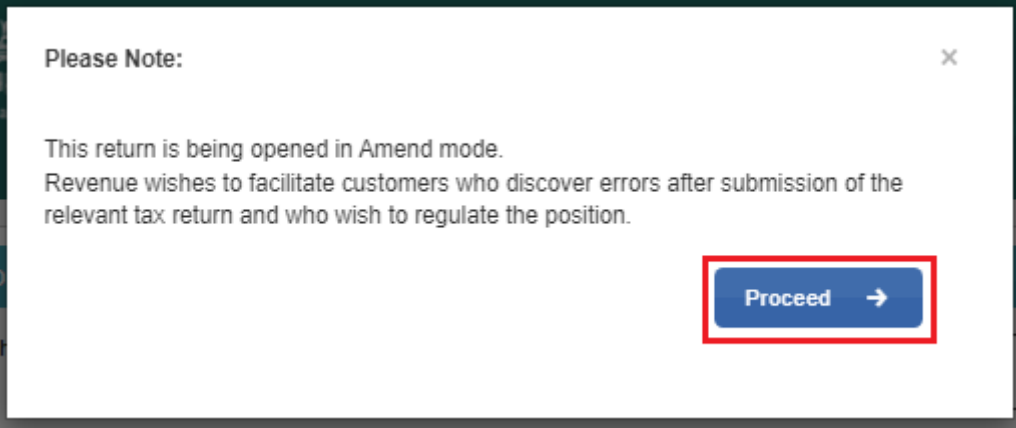


Figure 88: The Amend mode warning

Step 6 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Click on “Amend Return Details” to amend the return.

Defective Concrete Products Levy Return (DCPL) Statement for the period : 01/07/2024 to 31/12/2024

Defective Concrete Products Levy Return (DCPL)

If applicable, click the button to complete the required details related to DCPL.

Amend Return Details → Completed ✓

← Back

Proceed to Summary →

Figure 89: The Defective Concrete Products Levy Return (DCPL) Statement for the period screen with completed return

Step 7 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears with the figures as previously filed. Amend the “Total Open Market Value of Concrete Products Supplied in Period subject to DCPL” figure as required. Click “Calculate” and then “Complete” to continue.

Defective Concrete Products Levy Return (DCPL) Statement for the period: 01/07/2024 - 31/12/2024

Currency Euro

Total Open Market Value of Concrete Products Supplied in Period subject to DCPL * € 10000.00

Click the Calculate Button to determine the Levy Due

Calculate

Defective Concrete Products Levy Payable € 500.00

← Cancel

Clear ×

Complete →

Figure 90: The Defective Concrete Products Levy (DCPL) return

Step 8 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Click "Proceed to Summary".

Defective Concrete Products Levy Return (DCPL) Statement for the period : 01/07/2024 to 31/12/2024

Defective Concrete Products Levy Return (DCPL)

If applicable, click the button to complete the required details related to DCPL.

Amend Return Details → Completed ✓

← Back

Proceed to Summary →

Figure 91: The Defective Concrete Products Levy Return (DCPL) Statement for the period screen with completed return

Step 9 - The Defective Concrete Products Levy Amended Return Summary screen appears which gives a summary of the amended return to be submitted. To amend the return figures before submission, click the “Back” button and you will be presented with the screen above.

You must click the check box to agree to the declaration to proceed. When the check box is clicked, click “Next” to proceed.

Defective Concrete Products Levy Amended Return Summary

Defective Concrete Products Levy (DCPL) Statement for the period: 01/07/2024 to 31/12/2024

Customer Details

Customer Name	XXXXXXXXXX
Customer Tax Reference Number	XXXXXXXXXX

Defective Concrete Products Levy Summary Edit

Currency	€(Euro)
Total Open Market Value of Concrete Products Supplied in Period subject to DCPL	€1,000.00

Defective Concrete Products Levy Payable

Total Tax Payable	€50.00
Total Paid	€0.00
Total Outstanding	€50.00

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 Defective Concrete Products Levy due for that accounting period.

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

← Back Next

Figure 92: The Defective Concrete Products Levy Return Summary screen

Step 10 - The Sign & Submit screen appears. Enter the ROS certificate password and click “Sign & Submit”.

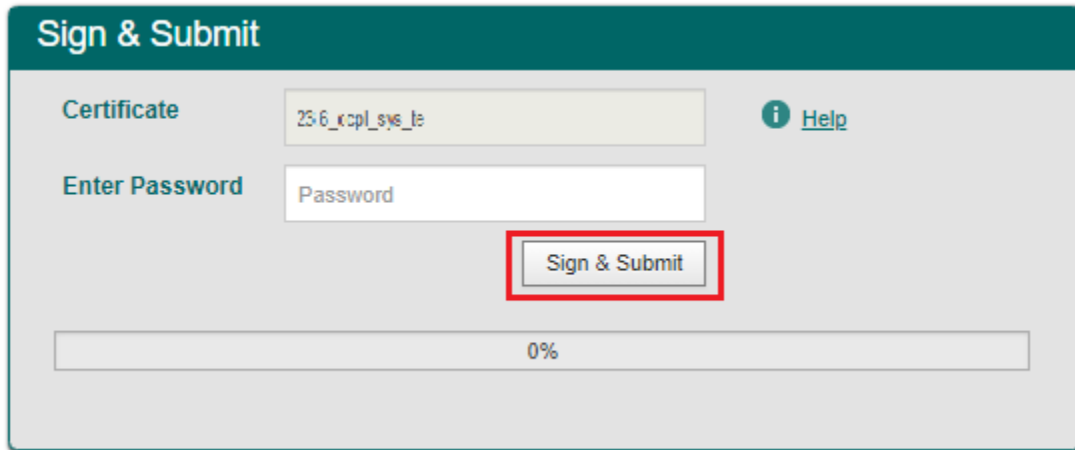


Figure 93: Sign and Submit password screen

Step 11 - The confirmation screen below appears. Click “OK” to return to the ROS My Services screen.

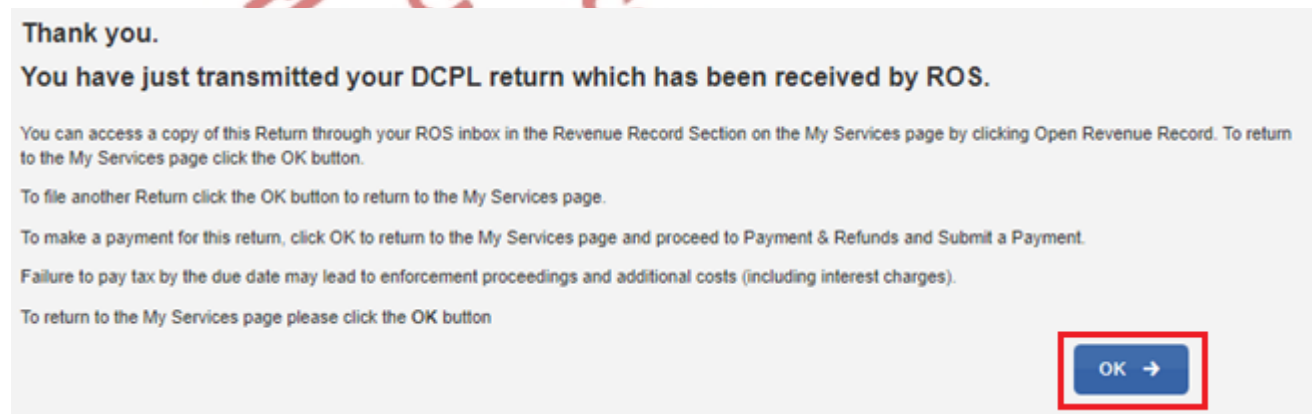
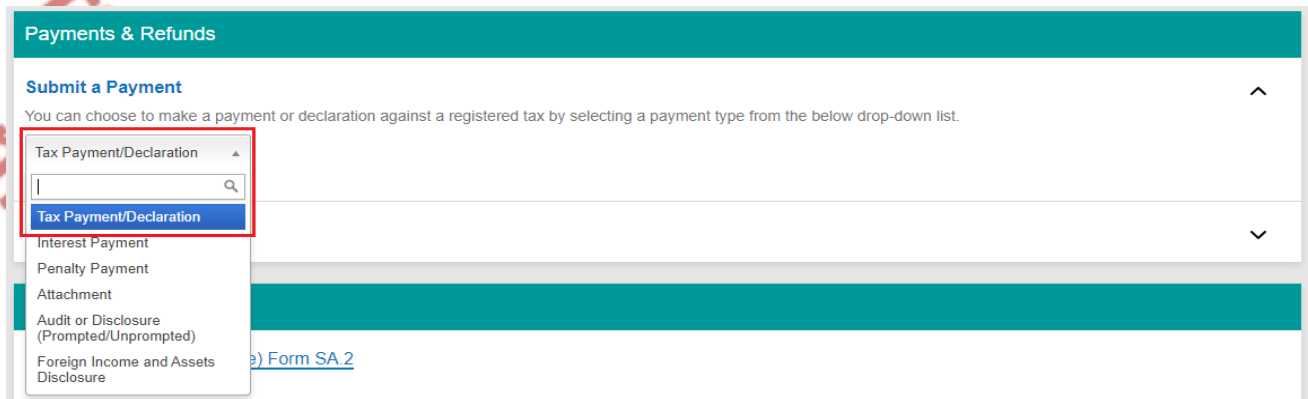


Figure 94: DCPL confirmation of transmission screen

Step 12 - The return can be viewed on the “Revenue Record” tab of ROS.

14.3 ROS customer paying the DCPL

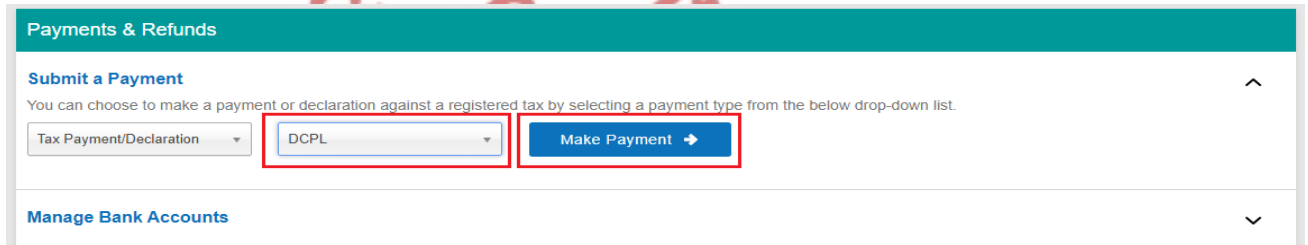
Step 1 - Login into ROS and on the “My Services” tab, select “Submit a Payment”. From the “Select a payment type...” dropdown list, select “Tax Payment/Declaration”.



The screenshot shows the 'Payments & Refunds' section of the ROS interface. Under the 'Submit a Payment' heading, there is a dropdown menu for selecting a payment type. The 'Tax Payment/Declaration' option is highlighted in blue, and a search box is visible below it. Other options in the dropdown include Interest Payment, Penalty Payment, Attachment, Audit or Disclosure (Prompted/Unprompted), and Foreign Income and Assets Disclosure. A link for 'Form SA 2' is also visible.

Figure 95: The Payment & Refunds section of the My Services tab

Step 2 - From the “Select a tax type...” dropdown list, select “DCPL”. Then click on “Make Payment”.



The screenshot shows the 'Payments & Refunds' section of the ROS interface. Under the 'Submit a Payment' heading, there is a dropdown menu for selecting a payment type. The 'DCPL' option is selected in the dropdown menu. A 'Make Payment' button is highlighted in blue. Other options in the dropdown include Interest Payment, Penalty Payment, Attachment, Audit or Disclosure (Prompted/Unprompted), and Foreign Income and Assets Disclosure. A link for 'Form SA 2' is also visible.

Figure 96: The Payment & Refunds section of the My Services tab

Step 3 - The Defective Concrete Products Levy payment box will appear. Select the appropriate payment year, period, and enter the amount of the DCPL to be paid. Click "Add Payment" to proceed.

Defective Concrete Products Levy

Payment Year

Please select a year

Payment Period

Please select a Period

Payment Amount

Please enter an amount

Add Payment →

You will have a chance to review your payment before it is paid

Figure 97: Defective Concrete Products Levy payment box

Step 4 - The Payments page will appear. If the incorrect figure has been entered, click "Remove" and then "Add Payment". The Defective Concrete Products Levy payment box will appear as outlined above. To proceed, scroll to the end of the page and click "Next".

Payments

Select a Tax to pay

Defective Concrete Products Levy		Add Payment →
▶ What is Defective Concrete Products Levy		
2023 September - December	€1,000.00	Remove -

Figure 98: The Payments page

Step 5 - To pay by bank transfer. Enter a valid IBAN account number. Further details on ways to pay liabilities are available on the Revenue website [here](#).

Read the notes giving Revenue authorisation to debit your account. To keep the IBAN account on file for subsequent payments check the “Save bank account for future payments”.

To use the IBAN account for repayments check the “Use this bank account for refunds on the selected Tax Types”.

Using my bank account

IBAN

BIC (optional)

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.

Save bank account for future payments.

Use this bank account for refunds on the selected Tax Types.

Figure 99: Entering IBAN details

Step 6 - The Summary of Payments screen will appear. To make an amendment, click “Back”. To proceed click “Next”.

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
Defective Concrete Products Levy	01/09/2023 - 31/12/2023	€1,000.00

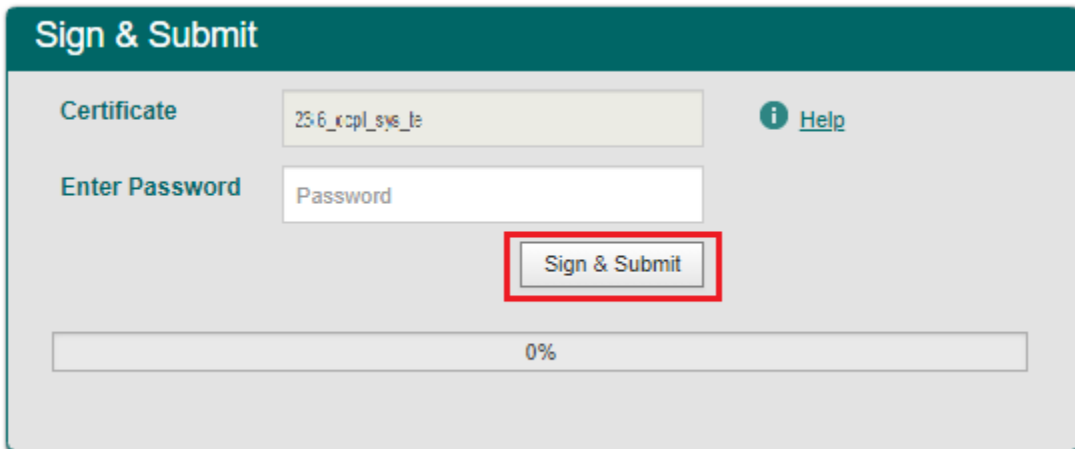
Please click Next in order to complete your payment.

[← Back](#)

[Next →](#)

Figure 100: Summary of Payments screen

Step 7 - The Sign & Submit screen appears. Enter the ROS certificate password and click “Sign & Submit”.



The screenshot shows a web interface titled "Sign & Submit". It features two input fields: "Certificate" with the value "256_ccpl_sys_te" and "Enter Password" with the value "Password". A "Help" link is located to the right of the Certificate field. A "Sign & Submit" button is positioned below the password field and is highlighted with a red box. At the bottom, a progress bar indicates "0%".

Figure 101: Sign and Submit password screen

Step 8 - Confirmation of payment will appear on the “Revenue Record” tab of ROS.

15 Appendix V - Agent submitting a client's DCPL return

This section is only relevant where the user of the system is an agent.

The following section details how agents can file and amend DCPL returns and pay the DCPL for their clients on ROS.

15.1 Agent filing a client's DCPL return

Step 1 - The agent must log into ROS. Under the "TAIN Services" tab, locate the customer using Client Search or Client List. The agent will be redirected to the "Client Services" tab for the relevant customer.

Figure 102: TAIN Services Screen

Step 2 - On the "My Services" tab, select "Complete a Form Online". From the "Select a tax type..." dropdown list, select "DCPL".

Figure 103: File a Return section of the My Services tab

Step 3 - From the “Select a type...” dropdown list, select “DCPL Return”. Then click on “File Return”.

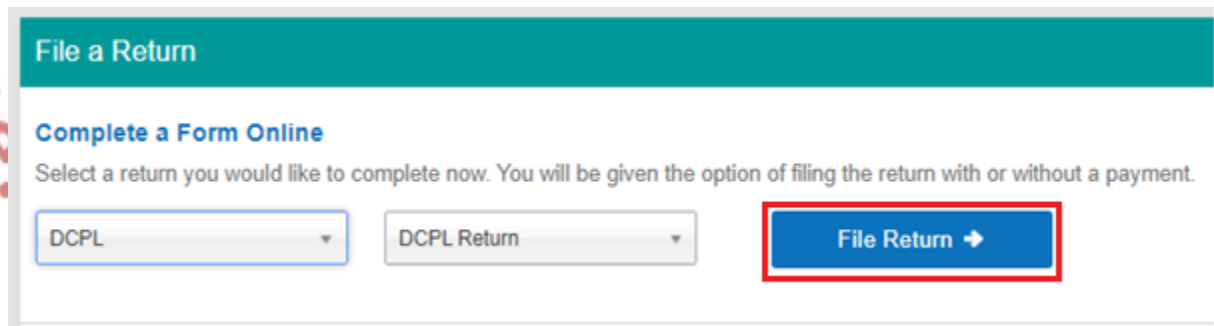


Figure 104: File a Return section of the My Services tab

Step 4 - The Defective Concrete Products Levy Period Select screen appears. From the “New Submission Period(s)” dropdown list select the period that the return is due for. When the appropriate period is selected click “Submit”.

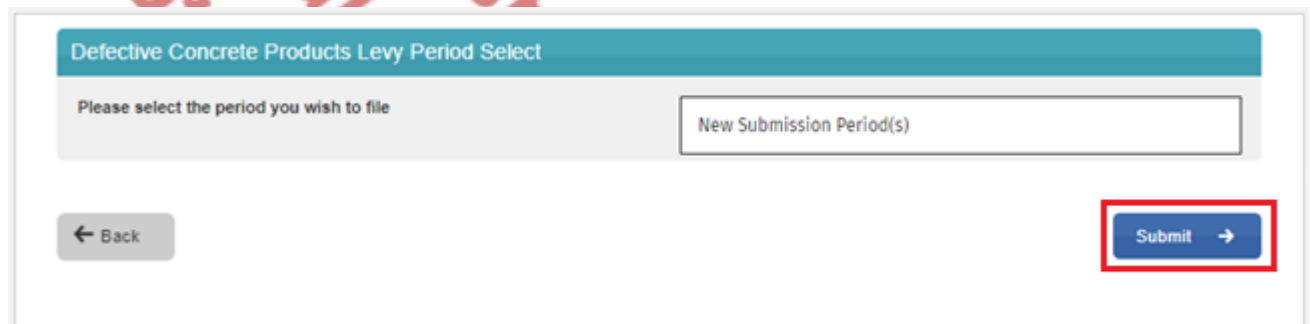


Figure 105: Defective Concrete Products Levy Period Select screen

Step 5 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Click “Complete Return Details” button to open the DCPL return.

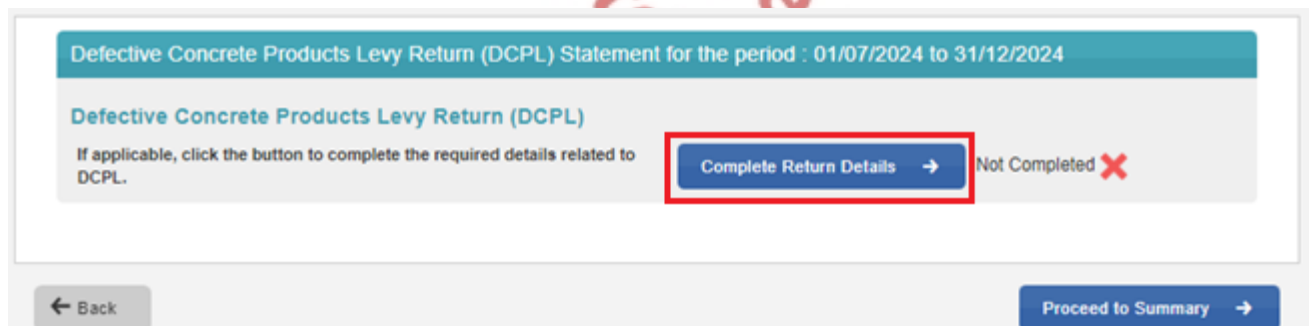


Figure 106: The Defective Concrete Products Levy Return (DCPL) Statement for the period screen with uncompleted return

Step 6 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Enter the total open market value of concrete products supplied in period subject to DCPL figure in the return. Then click “Calculate”. This will automatically populate the Defective Concrete Products Levy Payable box with a figure which is 5% of the figure entered in the first box. Click “Clear” to blank the form and recommence or click “Complete” to continue.

Defective Concrete Products Levy Return (DCPL) Statement for the period: 01/07/2024 - 31/12/2024

Currency Euro

Total Open Market Value of Concrete Products Supplied in Period subject to DCPL * € 10000.00

Click the Calculate Button to determine the Levy Due

Defective Concrete Products Levy Payable € 500.00

← Cancel Clear × Complete →

Figure 107: The Defective Concrete Products Levy (DCPL) return

Step 7 - The Defective Concrete Products Levy (DCPL) Statement for the period screen reappears. To amend the return before submitting, click “Amend Return Details”. To proceed click “Proceed to Summary”.

Defective Concrete Products Levy Return (DCPL) Statement for the period : 01/07/2024 to 31/12/2024

Defective Concrete Products Levy Return (DCPL)

If applicable, click the button to complete the required details related to DCPL.

Amend Return Details → Completed ✓

← Back Proceed to Summary →

Figure 108: The Defective Concrete Products Levy (DCPL) Statement for the period screen with completed return

Step 8 - The Defective Concrete Products Levy Return Summary screen appears which gives a summary of the return to be submitted. To amend the return figures before submission, click the “Back” button and you will be presented with the screen above.

You must click the check box to agree to the declaration to proceed. When the check box is clicked, click “Next” to proceed.

Defective Concrete Products Levy Return Summary

Defective Concrete Products Levy (DCPL) Statement for the period: 01/07/2024 to 31/12/2024

Customer Details

Customer Name	Infra001-004
Customer Tax Reference Number	EV01184334

Defective Concrete Products Levy Summary Edit

Currency	€(Euro)
Total Open Market Value of Concrete Products Supplied in Period subject to DCPL	€10,000.00

Defective Concrete Products Levy Payable

Total Tax Payable	€500.00
Total Paid	€0.00
Total Outstanding	€500.00

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 Defective Concrete Products Levy due for that accounting period.

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

← Back Next

Figure 109: The Defective Concrete Products Levy Return Summary screen

Step 9 - The Sign & Submit screen appears. Enter the ROS certificate password and click “Sign & Submit”.

Sign & Submit

Certificate: 236_ccpl_sys_te Help

Enter Password: Password

Sign & Submit

0%

Figure 110: Sign and Submit password screen

Step 10 - The confirmation screen below appears. Click “OK” to return to the ROS My Services screen.

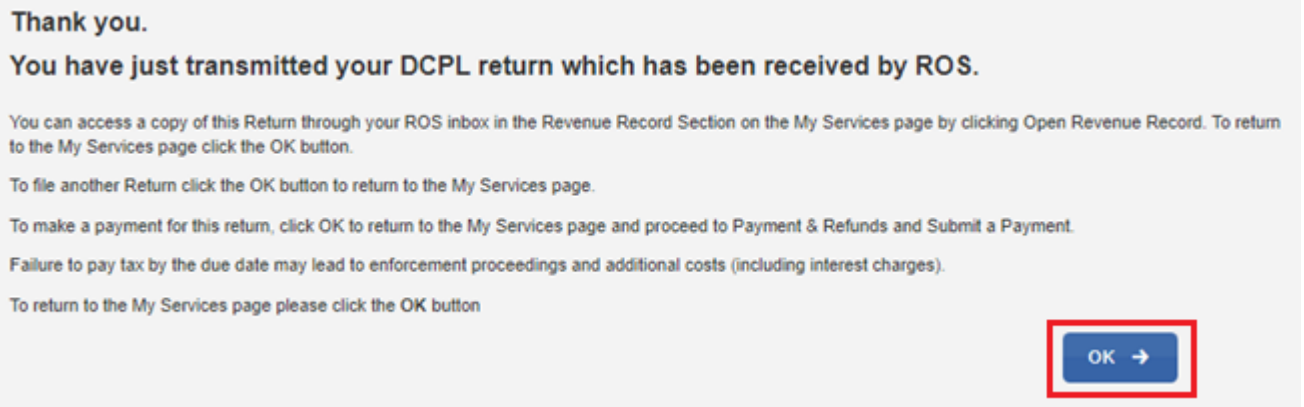


Figure 111: DCPL confirmation of transmission screen

Step 11 - The return can be viewed on the “Revenue Record” tab of ROS.

15.2 Agent filing a client's amended DCPL return

Step 1 - The agent must log into ROS. Under the "TAIN Services" tab, locate the customer using Client Search or Client List. The agent will be redirected to the "Client Services" tab for the relevant customer.

Figure 112: TAIN Services Screen

Step 2 - On the "My Services" tab, select "Complete a Form Online". From the "Select a tax type..." dropdown list, select "DCPL".

Figure 113: File a Return section of the My Services tab

Step 3 - From the “Select a type...” dropdown list, select “DCPL Return”. Then click on “File Return”.

Figure 114: File a Return section of the My Services tab

Step 4 - The Defective Concrete Products Levy Period Select screen appears. Select “Amendment Period(s)”.

Figure 115: The Defective Concrete Products Levy Period Select screen

Step 5 - Select the period of the return that is to be amended. When the appropriate period is selected click “Submit”.

Figure 116: The Defective Concrete Products Levy Period Select screen

Step 6 - The following notice will appear. Click “Proceed” to continue.

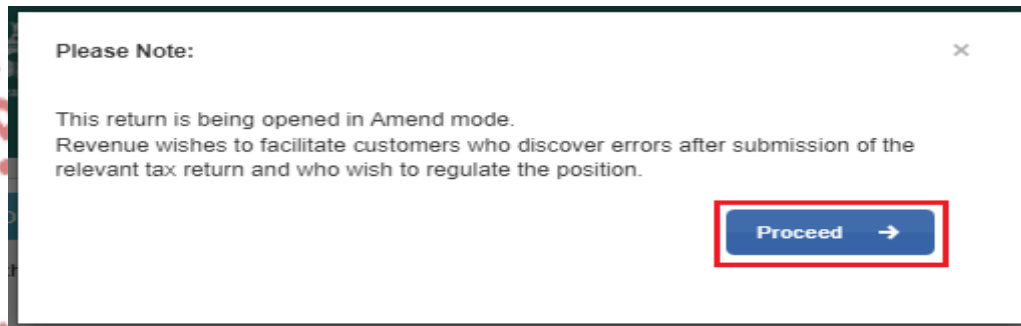


Figure 117: The Amend mode warning

Step 7 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. Click on “Amend Return Details” to amend the return.



Figure 118: The Defective Concrete Products Levy Return (DCPL) Statement for the period screen with completed return

Step 8 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears with the figures as previously filed. Amend the “Total Open Market Value of Concrete Products Supplied in Period subject to DCPL” figure as required. Click “Calculate” and the “Complete” to continue.

Defective Concrete Products Levy Return (DCPL) Statement for the period: 01/07/2024 - 31/12/2024

Currency	Euro
Total Open Market Value of Concrete Products Supplied in Period subject to DCPL *	€ 10000.00
Click the Calculate Button to determine the Levy Due	
Defective Concrete Products Levy Payable	€ 500.00

Buttons: Cancel, Clear x, Complete →

Figure 119: The Defective Concrete Products Levy (DCPL) return

Step 9 - The Defective Concrete Products Levy Return (DCPL) Statement for the period screen appears. To proceed click “Proceed to Summary”.

Defective Concrete Products Levy Return (DCPL) Statement for the period : 01/07/2024 to 31/12/2024

Defective Concrete Products Levy Return (DCPL)

If applicable, click the button to complete the required details related to DCPL.

Buttons: Amend Return Details →, Completed ✓

Buttons: Back, Proceed to Summary →

Figure 120: The Defective Concrete Products Levy Return (DCPL) Statement for the period screen with completed return.

Step 10 - The Defective Concrete Products Levy Amended Return Summary screen appears which gives a summary of the amended return to be submitted. To amend the return figures before submission, click the “Back” button and you will be presented with the screen above.

You must click the check box to agree to the declaration to proceed. When the check box is clicked, click “Next” to proceed.

Defective Concrete Products Levy Amended Return Summary

Defective Concrete Products Levy (DCPL) Statement for the period: 01/07/2024 to 31/12/2024

Customer Details

Customer Name	BRUNNEN WATT
Customer Tax Reference Number	2122726

Defective Concrete Products Levy Summary Edit

Currency	€(Euro)
Total Open Market Value of Concrete Products Supplied in Period subject to DCPL	€1,000.00

Defective Concrete Products Levy Payable

Total Tax Payable	€50.00
Total Paid	€0.00
Total Outstanding	€50.00

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 Defective Concrete Products Levy due for that accounting period.

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

← Back Next

Figure 121: The Defective Concrete Products Levy Return Summary screen

Step 11 - The Sign & Submit screen appears. Enter the ROS certificate password and click “Sign & Submit”.

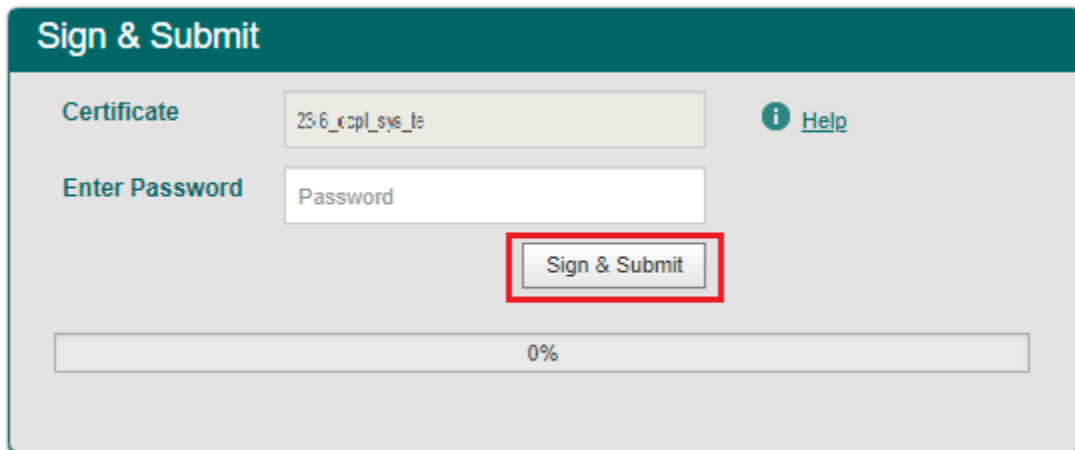


Figure 122: Sign and Submit password screen

Step 12 - The confirmation screen below appears. Click “OK” to return to the ROS My Services screen.

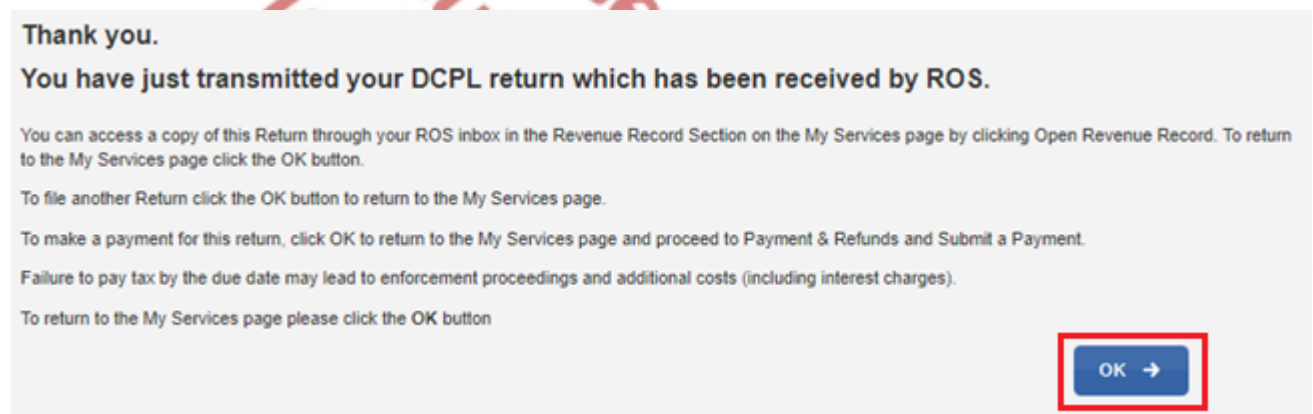


Figure 123: DCPL confirmation of transmission screen

Step 13 - The return can be viewed on the “Revenue Record” tab of ROS.

15.3 Agent making a payment for the DCPL on behalf of a client

Step 1 - The agent must log into ROS. Under the “TAIN Services” tab, locate the customer using Client Search or Client List. The agent will be redirected to the “Client Services” tab for the relevant customer”.

Figure 124: TAIN Services Screen

Step 2 - On the “Client Services” tab, select “Submit a Payment”. From the “Select a payment type...” dropdown list, select “Tax Payment/Declaration”.

Figure 125: The Payment & Refunds section of the My Services tab

Step 3 - From the “Select a tax type...” dropdown list, select “DCPL”. Then click on “Make Payment”.

Figure 126: The Payment & Refunds section of the My Services tab

Step 4 - The Defective Concrete Products Levy payment box will appear. Select the appropriate payment year, period, and enter the amount of the DCPL to be paid. Click “Add Payment” to proceed.

Defective Concrete Products Levy

Payment Year

Please select a year

Please select

Payment Period

Please select a Period

Please select

Payment Amount

Please enter an amount

€

Add Payment →

You will have a chance to review your payment before it is paid

Figure 127: Defective Concrete Products Levy payment box

Step 5 - The Payments page will appear. If the incorrect figure has been entered, click “Remove” and then “Add Payment”. The Defective Concrete Products Levy payment box will appear as outlined above. To proceed scroll to the end of the page and click “Next”.

Payments

Select a Tax to pay

Defective Concrete Products Levy		Add Payment →
▶ What is Defective Concrete Products Levy		
2023 September - December	€1,000.00	Remove

Figure 128: The Payments page

Step 6 - To pay by bank transfer. Enter a valid account IBAN number. Further details on ways to pay liabilities are available on the Revenue website [here](#).

Refer to the notes giving Revenue authorisation to debit your account. To keep the IBAN account on file for subsequent payments check the “Save bank account for future payments”.

To use the IBAN account for repayments check the “Use this bank account for refunds on the selected Tax Types”.

Using my bank account

IBAN

BIC (optional)

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.

Save bank account for future payments.

Use this bank account for refunds on the selected Tax Types.

Figure 129: Entering IBAN details

Step 7 - The Summary of Payments screen will appear. To make an amendment, click “Back”. To proceed click “Next”.

Summary of Payments

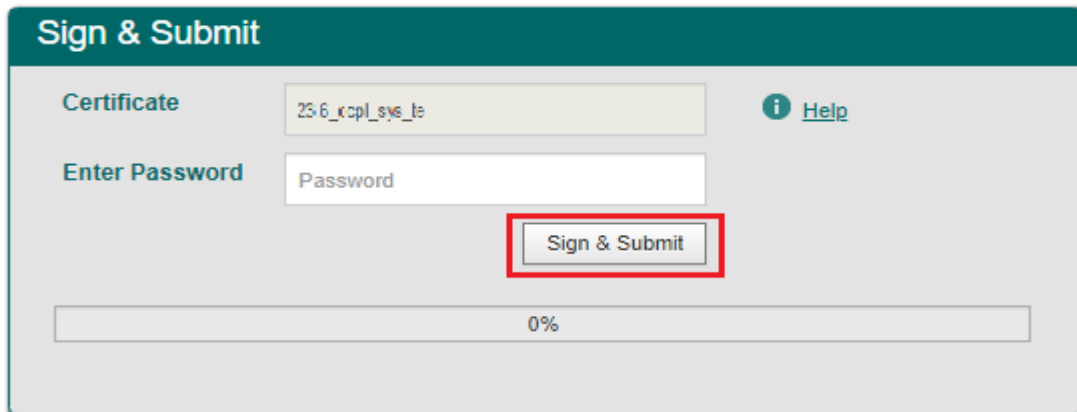
Payment date will default to today's date for card payments and payments made using your bank account.

Tax Type	Period	Amount
Defective Concrete Products Levy	01/09/2023 - 31/12/2023	€1,000.00

Please click Next in order to complete your payment.

Figure 130: Summary of Payments screen

Step 8 - The Sign & Submit screen will appear. Enter the ROS password and click “Sign & Submit”.



The screenshot shows a web interface titled "Sign & Submit". It features a teal header bar. Below the header, there are two input fields: "Certificate" containing the text "25-6_kcpl_sys_te" and "Enter Password" containing "Password". To the right of the Certificate field is a "Help" link with an information icon. Below the password field is a "Sign & Submit" button, which is highlighted with a red rectangular box. At the bottom of the screen is a progress bar showing "0%".

Figure 131: Sign and Submit password screen

Step 9 - Confirmation of payment will appear on the “Client Revenue Record” tab of ROS.

16 Appendix VI - myAccount customer submitting the DCPL return

This section details how myAccount customers can file and amend the DCPL return and pay the DCPL.

16.1 myAccount customer filing the DCPL return

Step 1 - The customer should navigate to the [DCPL section of the Revenue website](#) to access the DCPL1 form.

Step 2 - On the right of the page, under “Related Forms”, click on “Form DCPL1”. The form will open in the default internet browser.

Step 3 - Complete the form by typing the information into the relevant input boxes and sign the declaration that the return is true and accurate.

Step 4 - When completed, the form can be downloaded, with the information input by the customer, by clicking the underlined down arrow and selecting “With your changes”. Save the form when downloading.

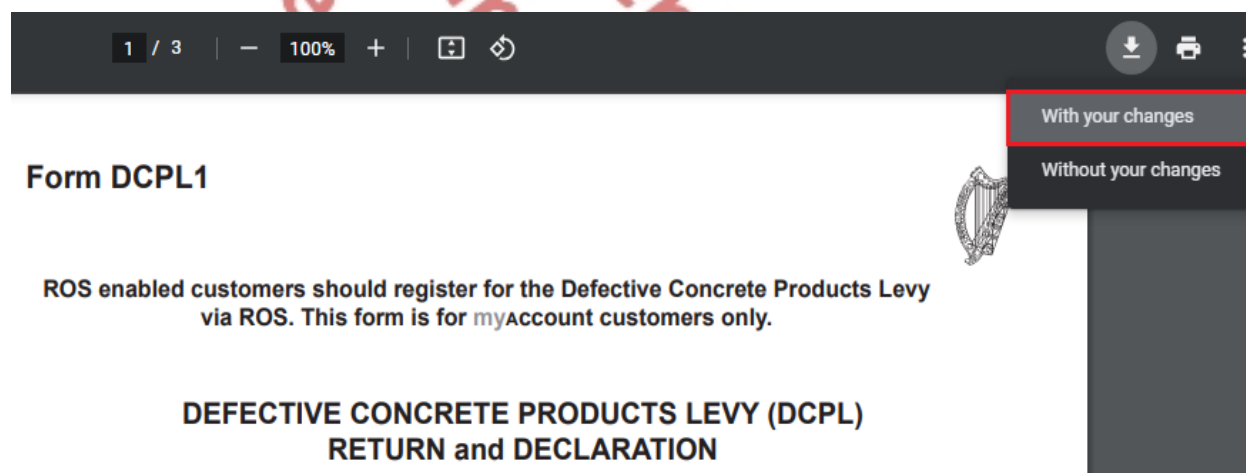


Figure 132: Downloading the DCPL1 form with changes

Step 5 - The saved form should be signed and a scanned copy then sent to Revenue using MyEnquiries, which is available via myAccount:

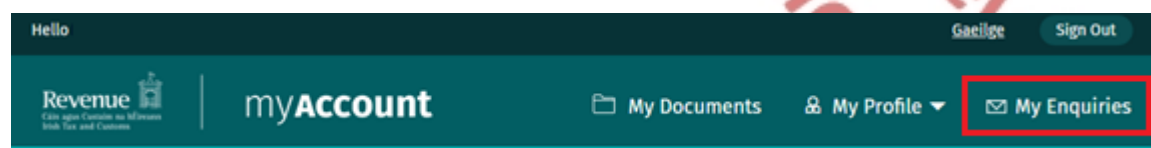



Figure 133: MyEnquiries link on myAccount website

Step 6 - The scanned form can be attached in MyEnquiries by clicking “Add files” and browsing for the file on the device or dragging and dropping the saved form on the grey box.

Filename can only be alphanumeric and max length of 50. 

▶ [What file types can I attach?](#)

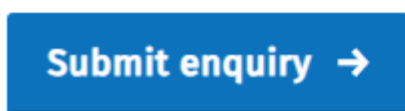
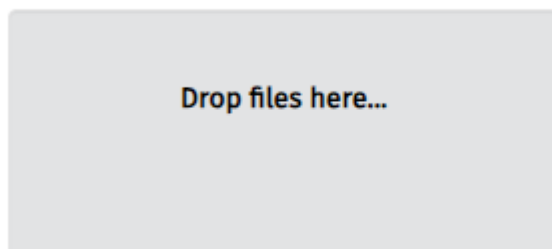


Figure 134: MyEnquiries file attachment screen

Step 7 - The return will then be processed by Revenue and confirmation that the return has been processed will be sent to the customer through MyEnquiries, which is available via myAccount.

16.2 myAccount customer filing an amended DCPL return

Step 1 - A myAccount customer can file an amended return for a period by completing all the steps outlined in the above section and by also selecting the “Yes” checkbox on the DCPL1 for the question “Is this an Amended Return for this Accounting Period?”.

Is this an Amended Return for this Accounting Period? Yes No

Figure 135: Amended Return check box on DCPL1 form

16.3 myAccount customer paying the DCPL

Step 1 - Login into myAccount and navigate to the Payments/Repayments tile.

Step 2 – Click on “Make a Payment”.

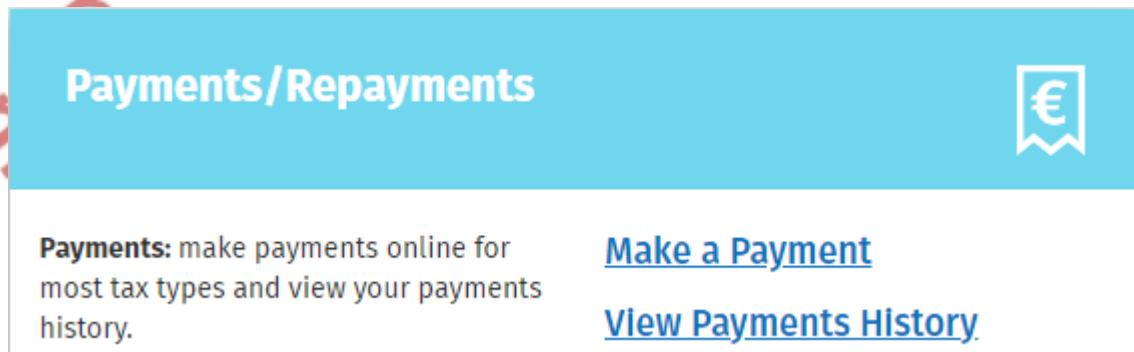


Figure 136: Payments/Repayments tile on myAccount

Step 3 - Information on the various ways to make a payment are available on the Revenue [website](#).

17 Appendix VII – Registration for ROS and myAccount

17.1 Register for ROS

This step is only relevant if the customer is not already registered for ROS.

The customer must register for ROS using the Tax Registration Number provided by Revenue.

Details on how to register for ROS are available on the Revenue website.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign in to [myAccount](#) or [ROS](#) or [LPT Online](#) | [Gaeilge](#)

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Online services

Sign in or register
myAccount

myAccount is a single access point to secure online services such as PAYE services including Jobs and Pensions, HRI, MyEnquiries and more.

[Sign in to myAccount](#)

[Register for myAccount](#)

[Sign in to myAccount using MyGovID](#)

ROS

Revenue Online Service (ROS) enables you to view your own, or your client's, current position with Revenue for various taxes.

[Sign in to ROS](#)

[Register for ROS](#)

List services by:

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- [Claims and refunds](#)
- [Customs](#)
- [Excise](#)
- [Manage your record](#)
- [PAYE Services](#)
- [Payments](#)
- [Property](#)

Figure 137: Revenue website screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at 01 738 3699, International Customers may contact via the email address above or call +353 1 738 3699.

17.2 Register for myAccount

Details on how to register for myAccount are available on the Revenue [website](#).

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

Most recent version.

Note: This manual is currently subject to review and may not reflect up-to-date position.